

COLORADO OFFICE OF THE STATE AUDITOR



STATE OF COLORADO

STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2019



MARCH 2020

FINANCIAL AUDIT

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

LEGISLATIVE AUDIT COMMITTEE

Representative Lori Saine – Chair Representative Dafna Michaelson Jenet – Vice-Chair

Representative Rod Bockenfeld Senator Paul Lundeen
Senator Rhonda Fields Senator Jim Smallwood
Representative Tracy Kraft-Tharp Senator Nancy Todd

OFFICE OF THE STATE AUDITOR

Dianne E. Ray

State Auditor

Kerri Hunter
Matt Devlin

Deputy State Auditors

Crystal Dorsey
Marisa Edwards
Monica Power

Cindi Radke
Pooja Tulsian
Brad Walcher

Audit Managers

Madeline Beasley
Bryan Brune
Gina Faulkner
Ferminia Hebert
John Kormos
Selome Negassa

Lynn Obremski
Terry Paulson
Scott Reid
Maya Rosochacova
Rachel Tipton

Team Leaders &
Independent Contributors

Hema Anavatti
Noah Arnold
Stephen Donohoue
Dana Dove
Rhiannon Ferguson
Joy Helm
Jennifer King

Chris McClain
Xiuqing Skeates
Marina Vega
Brayan Velazquez
Erica Walton
Emma Webster

Staff Auditors

Ralph Flores
Nina Frant
Christopher Harless
Bill Lam

Jenny Page
James Taurman
Meghan Westmoreland
Stefanie Winzeler

Other Contributors

AN ELECTRONIC VERSION OF THIS REPORT IS AVAILABLE AT
WWW.COLORADO.GOV/AUDITOR
A BOUND REPORT MAY BE OBTAINED BY CALLING THE OFFICE OF THE STATE AUDITOR
303.869.2800
PLEASE REFER TO REPORT NUMBER 1901F WHEN REQUESTING THIS REPORT



OFFICE OF THE STATE AUDITOR



March 3, 2020

DIANNE E. RAY, CPA

STATE AUDITOR

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2019. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the Fiscal Year Ended June 30, 2019. The report includes our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; our Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance; and our Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinion on the State's financial statements is presented in the State's *Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019*, which is available under separate cover.

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be omitted if the omission is disclosed because of the potential

OFFICE OF THE STATE AUDITOR
1525 SHERMAN STREET
7TH FLOOR
DENVER, COLORADO
80203
303.869.2800

Q. E. D.

CONTENTS



Report Highlights	I-1
SCHEDULE OF FINDINGS & QUESTIONED COSTS	
Summary of Auditor's Results	I-7
FINANCIAL STATEMENT FINDINGS	
Department of Corrections	II-1
Office of the Governor	II-7
Department of Health Care Policy and Financing	II-47
Department of Higher Education	II-49
Department of Human Services	II-89
Judicial Branch	II-101
Department of Labor and Employment	II-111
Department of Military and Veterans Affairs	II-121
Department of Personnel & Administration	II-127
Department of Public Health and Environment	II-167
Department of Revenue	II-175
Department of Transportation	II-185
Department of the Treasury	II-191
FEDERAL AWARD FINDINGS	
Department of Corrections	III-1
Department of Health Care Policy and Financing	III-9
Department of Human Services	III-107
Department of the Treasury	III-117
DISPOSITION OF PRIOR AUDIT RECOMMENDATIONS	IV-1
REPORTS & FEDERAL AWARDS SCHEDULE	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	V-1
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance	V-5
Schedule of Expenditures of Federal Awards	V-13
Notes to the Schedule of Expenditures of Federal Awards	V-68
REQUIRED COMMUNICATIONS LETTER	VI-1
APPENDIX A	
Federal Single Audit Recommendation Locator	VII-A-1
APPENDIX B	
Audit Misstatements	VII-B-1



REPORT HIGHLIGHTS



STATEWIDE SINGLE AUDIT, FISCAL YEAR ENDED JUNE 30, 2019
FINANCIAL AUDIT

STATE OF COLORADO

FINANCIAL STATEMENT FINDINGS

- The State's financial statements covered \$42.5 billion in total assets and \$34.4 billion in total expenditures for Fiscal Year 2019.
- We have issued an unmodified opinion on the State's financial statements for the Fiscal Year Ended June 30, 2019. This means that the State's financial statements are presented fairly, in all material respects, and that the State's financial position, results of all financial operations, and cash flows are in conformance with generally accepted accounting principles.
- We identified 88 internal control weaknesses over financial reporting and one issue that is not related to internal controls and is therefore not classified.

FEDERAL PROGRAM FINDINGS

- The State expended approximately \$12.3 billion in federal funds in Fiscal Year 2019. The four largest federal programs were:
 - ▶ Medicaid: \$5.4 billion
 - ▶ Student Financial Assistance: \$1.4 billion
 - ▶ Research and Development Cluster: \$941 million
 - ▶ SNAP Cluster: \$703 million
- We identified:
 - ▶ 44 internal control issues related to requirements applicable to major federal programs.
 - ▶ Nearly \$2.7 million in known questioned costs related to federal awards granted to the State. The federal portion of the questioned costs was approximately \$1.3 million.

OVERVIEW

This report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2019.

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

However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit, including separately issued reports on audits of state departments, institutions, and agencies.

We made 133 recommendations to state departments and higher education institutions. Recommendations may be classified as both financial and federal; therefore, the total number of recommendations given does not match the number noted in the individual sections of this summary.

AUTHORITY, PURPOSE, AND SCOPE

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller General of the United States. We performed our audit work during the period of March 2019 through January 2020. The purpose of this audit was to:

- Express an opinion on the State's financial statements for the Fiscal Year Ended June 30, 2019.
- Express an opinion on the State's *Schedule of Expenditures of Federal Awards* for the Fiscal Year Ended June 30, 2019.
- Review internal accounting and administrative control procedures, as required by generally accepted auditing standards and *Government Auditing Standards*.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

FOR FURTHER INFORMATION ABOUT THIS REPORT, CONTACT THE OFFICE OF THE STATE AUDITOR 303.869.2800 - WWW.COLORADO.GOV/AUDITOR

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

INTERNAL CONTROLS OVER FINANCIAL ACTIVITY AND FINANCIAL REPORTING

State departments are responsible for reporting financial activity accurately, completely, and in a timely manner; and for having adequate internal controls in place to ensure compliance with laws and regulations, and with management’s objectives. Some of the areas where we identified a need for improvement included the following, by state department:

- DEPARTMENT OF PERSONNEL & ADMINISTRATION’S OFFICE OF THE STATE CONTROLLER (OSC).
 - Statutory Compliance and Internal Controls over Financial Reporting. The OSC did not fully comply with the statutorily-required financial reporting timeframes for Fiscal Year 2019, financial statement reviews were ineffective at identifying errors in financial reporting, and a lack of timely reviews of separately issued financial statements resulted in over \$3.6 billion of adjustments that were not reflected in the financial statements submitted to the Governor and General Assembly on September 20, 2019. All adjustments were made to the final version of the financial statements in January 2020. Classification: MATERIAL WEAKNESS.
 - Prior Period Adjustments. The OSC was unable to identify and disclose all material prior period adjustments, including the impact to Taxpayer Bill of Rights revenue. Classification: MATERIAL WEAKNESS.
- OFFICE OF THE GOVERNOR. The Office of Economic Development and International Trade did not ensure that staff appropriately verified or tracked vendor changes, which led to an instance of vendor fraud during Fiscal Year 2019 and an inappropriate payment of \$34,000. Classification: SIGNIFICANT DEFICIENCY.
- HISTORY COLORADO. The Department lacked sufficient internal controls over the recording of capital assets and related depreciation, which resulted in \$6.7 million in errors. Classification: MATERIAL WEAKNESS.
- DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT. The Department did not have sufficient accounting and financial reporting controls, which resulted in a \$22.8 million error. Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF TRANSPORTATION. The Department lacked adequate internal controls to ensure that its financial records were materially correct at fiscal year-end, which resulted in \$7.3 million in errors for Fiscal Year 2019. Classification: MATERIAL WEAKNESS.

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

A MATERIAL WEAKNESS is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis.

A SIGNIFICANT DEFICIENCY is a moderate level of internal control weakness. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A DEFICIENCY IN INTERNAL CONTROL is the least serious level of internal control weakness. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. Deficiencies in internal control generally are reported to agencies in separate management letters and, therefore, would not be included in this report.

INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY SYSTEMS

State departments, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, operating, maintaining, and adequately securing the State's computer systems. During our Fiscal Year 2019 audit, we determined that some state departments' and OIT's internal controls did not comply with IT and information security related standards and/or the Colorado Information Security Policies (Security Policies) and OIT Cyber Policies. Issues were identified at the following departments, agencies, and institutions of higher education (and related systems):

- OFFICE OF THE GOVERNOR (OIT).
 - ▶ Colorado Driver License, Record, Identification and Vehicle Enterprise Solution (DRIVES) system. Classification: MATERIAL WEAKNESS.
 - ▶ Colorado Unemployment Benefits System (CUBS), Colorado Automated Tax System (CATS), and Colorado Labor and Employment Applicant Resource (CLEAR) systems. Classification: MATERIAL WEAKNESS, SIGNIFICANT DEFICIENCY.
 - ▶ GenTax. Classification: MATERIAL WEAKNESS, SIGNIFICANT DEFICIENCIES.
 - ▶ Colorado Personnel Payroll System (CPPS). Classification: MATERIAL WEAKNESS, SIGNIFICANT DEFICIENCIES.
- DEPARTMENT OF CORRECTIONS. Colorado Operations Resource Engine (CORE). Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. Colorado interChange. Classification: SIGNIFICANT DEFICIENCY.
- METROPOLITAN STATE UNIVERSITY OF DENVER. Banner. Classification: SIGNIFICANT DEFICIENCIES.
- UNIVERSITY OF NORTHERN COLORADO. CORE and Banner. Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF HUMAN SERVICES. Electronic Benefits Transfer System. Classification: MATERIAL WEAKNESS.
- JUDICIAL BRANCH. CORE. Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF LABOR AND EMPLOYMENT. CUBS, CATS, and CLEAR systems. Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF MILITARY AND VETERANS AFFAIRS. CORE. Classification: SIGNIFICANT DEFICIENCY.

Our opinion on the financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2019, which is available electronically from the Office of the State Controller's website at:

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

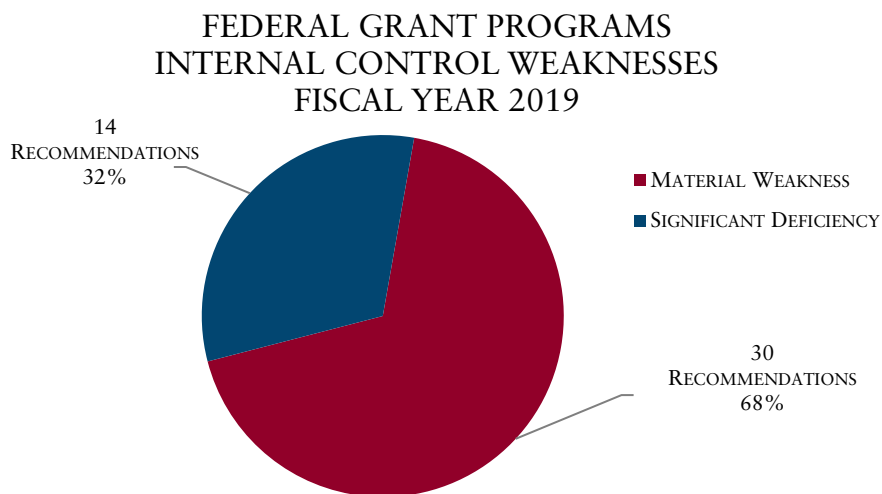
- DEPARTMENT OF REVENUE. Colorado DRIVES system. Classification: MATERIAL WEAKNESS, SIGNIFICANT DEFICIENCY.

FEDERAL PROGRAM FINDINGS

This section summarizes our report on the State's compliance with requirements applicable to major federal programs and internal controls over compliance with federal Uniform Guidance, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring.

INTERNAL CONTROLS OVER FEDERAL PROGRAMS

The following chart shows the breakdown of levels of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2019 audit. Prior to each recommendation in this report, we have indicated the classification of the finding. For Fiscal Year 2019, we have changed the methodology used to count recommendations with each subpart now counted as an individual recommendation.



- DEPARTMENT OF CORRECTIONS.
 - Wild Horse and Burro Resource Management program. Cash Management and Federal Reporting. The Department did not ensure that corrected reimbursement requests and updated federal reports were submitted to the federal Bureau of Land Management. Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. Overall, we identified issues with the Department's compliance with eligibility requirements for Medicaid. In total, we identified nearly \$2.7 million in known questioned costs and over \$286 million in likely questioned costs. For example, we found the following:
 - Medicaid Controls over Eligibility Determinations. In 32 of the 125 Medicaid case files tested (26 percent), we identified at least one error. These errors

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

A **MATERIAL WEAKNESS** is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A **SIGNIFICANT DEFICIENCY** is a moderate level of internal control weakness. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

A **DEFICIENCY IN INTERNAL CONTROL** is the least serious level of internal control weakness. A deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement of a federal program on a timely basis.

- resulted in a total of \$124,012 in known questioned costs and approximately \$283 million in likely questioned costs. Classification: MATERIAL WEAKNESS.
- ▶ Medicaid Eligibility–Missing Social Security Numbers. Over 2,000 of the individuals who had Medicaid claims paid on their behalf during the time period of July 2018 through March 2019 did not have a Social Security Number (SSN) documented in Colorado interChange at the time the claims were paid. Further, the Department found that 1,590 of the individuals had never had an SSN documented in the Colorado Benefits Management System, which feeds eligibility information, including SSNs, to Colorado interChange. As a result of the missing SSNs, we identified nearly \$2.3 million in known questioned costs and approximately \$2.3 million in likely questioned costs. Classification: MATERIAL WEAKNESS.
 - ▶ Medicaid Claims Payments. The Department made payments to providers on behalf of beneficiaries that were deemed ineligible for Medicaid at the time services were provided. The Department inappropriately paid providers for services provided to the individuals even though they were not eligible for Medicaid resulting in \$181,320 in known questioned costs and \$835,587 in likely questioned costs. Classification: MATERIAL WEAKNESS.
 - ▶ Medicaid Eligibility–Duplicate Social Security Numbers and State IDs. The Department did not have adequate internal controls in place during Fiscal Year 2019 to prevent or detect instances of duplicate Social Security Numbers and/or State IDs, resulting in \$69,849 in known questioned costs. Classification: MATERIAL WEAKNESS.
- DEPARTMENT OF HUMAN SERVICES.
 - ▶ Colorado Child Care Assistance Program (CCCAP)–Eligibility. We identified at least one error in 11 of the 30 case files tested (37 percent) and found known questioned costs of \$188. Classification: SIGNIFICANT DEFICIENCY.

SUMMARY OF PROGRESS IN IMPLEMENTING PRIOR RECOMMENDATIONS

This report includes an assessment of our disposition of audit recommendations reported in previous Statewide Single Audit Reports. Prior years' recommendations that were fully implemented in Fiscal Year 2018 or earlier are not included.

STATEWIDE SINGLE AUDIT REPORT RECOMMENDATION STATUS AS OF FISCAL YEAR 2019 NOT FULLY IMPLEMENTED AS OF FISCAL YEAR 2018 BY FISCAL YEAR OF RECOMMENDATION								
	TOTAL	2018	2017	2016	2015	2014	2013	2012
IMPLEMENTED	99	54	17	19	6	0	2	1
PARTIALLY IMPLEMENTED	47	33	12	0	1	0	1	0
NOT IMPLEMENTED	19	17	1	1	0	0	0	0
DEFERRED	16	11	2	1	2	0	0	0
NO LONGER APPLICABLE	14	6	5	0	3	0	0	0
TOTAL	195	121	37	21	12	0	3	1
NOTE: Effective with this Fiscal Year 2019 report, we have changed the methodology used to count recommendations with each subpart now counted as an individual recommendation.								



SUMMARY

OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: UNMODIFIED.

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

FEDERAL AWARDS

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

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

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) (Audit Findings) of Uniform Guidance?	YES	

Dollar threshold used to distinguish between type A and B programs:
\$30 MILLION.

Auditee qualified as low-risk auditee?		No

IDENTIFICATION OF MAJOR PROGRAMS	
CFDA NUMBER	NAME OF FEDERAL PROGRAM OR CLUSTER
12.300	Basic and Applied Scientific Research
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.269	Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)
15.437	Minerals Leasing Act
16.575	Crime Victim Assistance
17.225	Unemployment Insurance
17.258 17.259 17.278	WIOA Adult Program, WIOA Youth Activities, WIOA Dislocated Worker Formula Grants (WIOA Cluster)
20.219 20.205	Recreational Trails Program, Highway Planning And Construction (Highway Planning and Construction Cluster)
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
84.010	Title I Grants To Local Educational Agencies
84.027 84.173	Special Education Grants to States, Special Education Preschool Grants (Special Education Cluster)
84.032	Federal Family Education Loans
93.069	Public Health Emergency Preparedness (PHEP)
93.268	Immunization Cooperative Agreements
93.575 93.596	Child Care And Development Block Grant, Child Care Mandatory And Matching Funds Of The Child Care And Development Fund (Child Care and Development Fund Cluster)
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.767	Children's Health Insurance Program
93.775 93.777 93.778	State Medicaid Fraud Control Units, State Survey And Certification Of Health Care Providers And Suppliers (Title XVIII) Medicare, Medical Assistance Program (Medicaid Cluster)
Various* Research and Development Cluster	
* CFDA numbers are specifically identified in the <i>Schedule of Expenditures of Federal Awards</i> .	

CLASSIFICATION OF FINDINGS
STATE OF COLORADO STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2019

	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		OTHER	GRAND TOTALS
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
ADAMS STATE UNIVERSITY	-	-	2	-	-	2
CORRECTIONS	-	-	1	2	-	3
OFFICE OF THE GOVERNOR	11	-	19	-	-	30
HEALTH CARE POLICY AND FINANCING	-	28	2	9	-	39 *
HISTORY COLORADO	3	-	7	-	-	10
HUMAN SERVICES	3	-	3	3	-	9
JUDICIAL	-	-	4	-	-	4
LABOR AND EMPLOYMENT	-	-	6	-	-	6
METROPOLITAN STATE UNIVERSITY OF DENVER	-	-	4	-	-	4
MILITARY AND VETERANS AFFAIRS	-	-	2	-	-	2
PERSONNEL & ADMINISTRATION	11	-	1	-	1	13
PUBLIC HEALTH AND ENVIRONMENT	-	-	2	-	-	2
REVENUE	2	-	1	-	-	3
TRANSPORTATION	2	-	-	-	-	2
TREASURY	-	2	-	-	-	2
UNIVERSITY OF NORTHERN COLORADO	-	-	2	-	-	2
GRAND TOTALS	32	30	56	14	1	133

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

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

DEPARTMENT OF CORRECTIONS

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

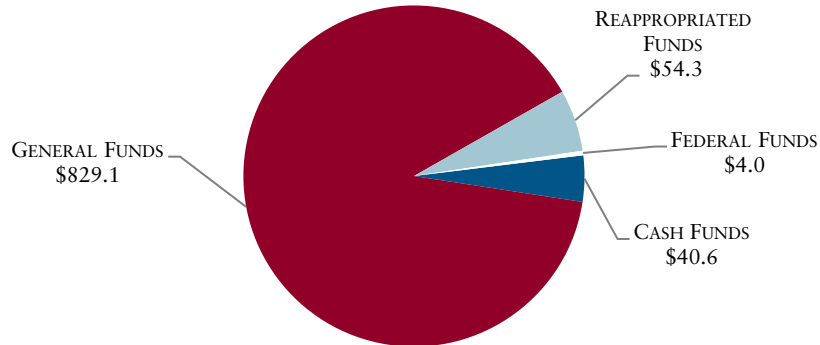
- Managing, supervising, and controlling the correctional facilities operated and supported by the State.
- Supervising the population of offenders placed in the custody of the Department, including inmates, parolees, and transition inmates who are placed into community corrections programs.
- Planning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

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

For Fiscal Year 2019, the Department was appropriated approximately \$928.0 million and 6,247 full-time equivalent (FTE) staff.

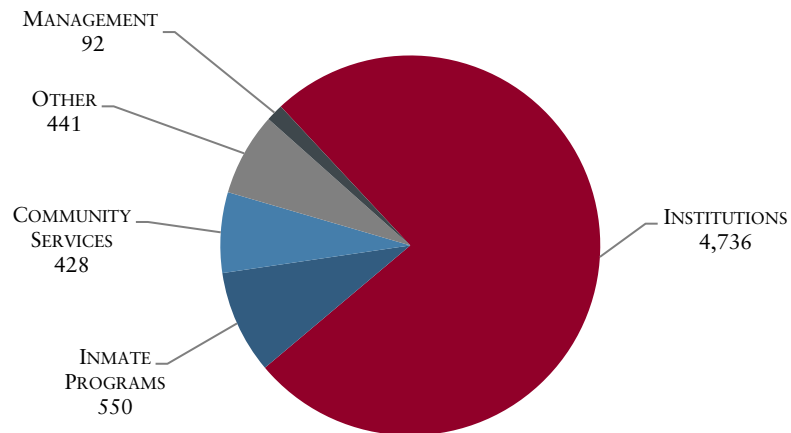
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2019.

DEPARTMENT OF CORRECTIONS
FISCAL YEAR 2019 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

DEPARTMENT OF CORRECTIONS
FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF CORRECTIONS	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	-	1	2 *	-	3
* SEE SECTION III: FEDERAL AWARDS FINDINGS.						

The following finding was prepared by the public accounting firm of Eide Bailly LLP, which performed the Fiscal Year 2019 audit work at the Department under contract with the Office of the State Auditor.

COLORADO OPERATIONS RESOURCE ENGINE— INFORMATION SECURITY

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

The Colorado Operations Resource Engine (CORE) is the State’s accounting system. The Department of Personnel & Administration’s Office of the State Controller (OSC) developed policies which apply to all departments outlining the requirements for specific information

security controls. The Department is responsible for compliance with the OSC's CORE policies.

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

The purpose of our audit work was to determine whether the Department had CORE information security controls in place during Fiscal Year 2019.

We interviewed Department staff, and reviewed and performed procedures to test the Department's internal controls over CORE information security.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our work against the OSC's CORE policies.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Based on our audit work, we found that the Department did not ensure full compliance with the OSC's CORE policies during Fiscal Year 2019.

WHY DID THE PROBLEMS OCCUR?

Department staff lacked a clear understanding of the OSC's CORE policy requirements.

WHY DO THESE PROBLEMS MATTER?

The Department is responsible for the information contained in CORE and ensuring compliance with OSC's CORE policies. By not ensuring compliance, the Department is at an information security risk, which

could adversely impact the confidentiality, integrity, and availability of the data within CORE.

CLASSIFICATION OF FINDING

SIGNIFICANT DEFICIENCY

THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION

RECOMMENDATION 2019-001

The Department of Corrections should improve information security controls over the Colorado Operations Resource Engine by implementing the recommendation as noted in the confidential finding to mitigate the specific problems noted in the confidential finding.

RESPONSE

DEPARTMENT OF CORRECTIONS

AGREE. IMPLEMENTATION DATE: AUGUST 2019.

The Department of Corrections has implemented this recommendation by mitigating the specific problems noted in the confidential finding.



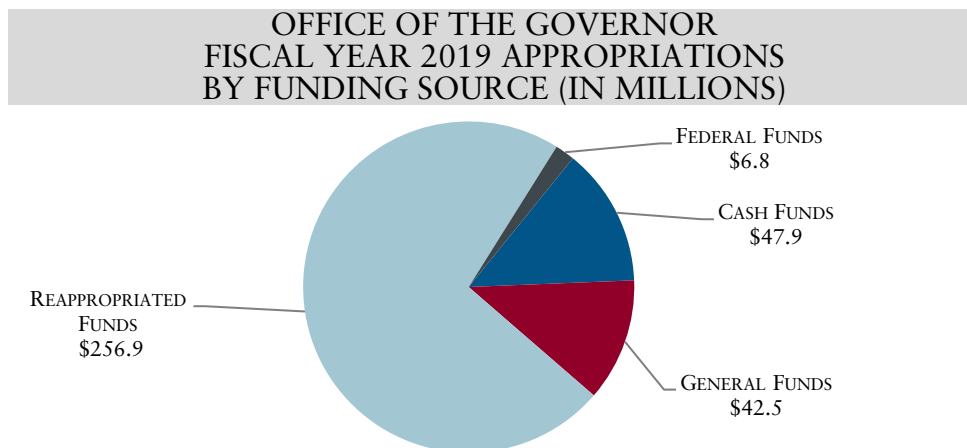
OFFICE OF THE GOVERNOR

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

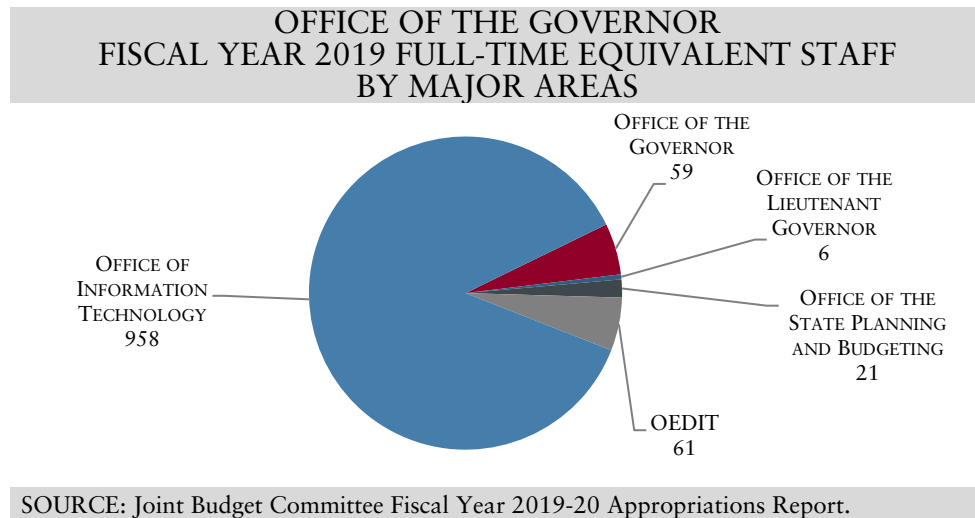
- Office of the Lieutenant Governor
- Office of State Planning and Budgeting
- Office of Economic Development and International Trade (OEDIT)
- Office of Information Technology (OIT)

For Fiscal Year 2019, the Office was appropriated approximately \$354.1 million and 1,102 full-time equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2019.



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.



FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Office.

OFFICE OF THE GOVERNOR	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	11	-	19	-	-	30

MANAGEMENT OF VENDOR INFORMATION

OEDIT assists in strengthening Colorado's prospects for long-term economic growth by providing broad-based support to businesses. OEDIT support services include business funding and incentives; key industry promotion including advanced industries, aerospace, and health and wellness; and film, television, and media industry development.

OEDIT works with vendors such as marketing firms and industry outreach groups in order to deliver these services. Vendor information necessary for payments, including business name, address, key contact

information, and Electronic Funds Transfer (EFT) information, is maintained in the Colorado Operations Resource Engine (CORE), the State's financial accounting system.

OEDIT is responsible for the initial set-up of vendor information in CORE and the submission of vendor-requested updates of payment information to the Office of the State Controller's (OSC) Central Management Unit (CMU). CMU staff are responsible for reviewing vendor information updates submitted by state departments and updating this information, including EFT payment information, in CORE.

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

The purpose of the audit work was to determine whether OEDIT had adequate internal controls in place to ensure that vendor information was appropriately managed in CORE during Fiscal Year 2019.

Our audit work included performing inquiries of OEDIT staff and obtaining and reviewing OEDIT's policies and procedures regarding the management of vendor information. Our audit work also included reviewing and testing OEDIT's processes in place related to changes to vendor information during Fiscal Year 2019. Additionally, because CMU was unable to provide a department-specific list of requested vendor information changes, we compared a CMU-provided listing of all vendor information changes made to vendors used by state departments during Fiscal Year 2019 to a listing of all vendors who received payments from OEDIT during Fiscal Year 2019. This comparison was made to identify OEDIT vendors who both received payments and had changes made to their payment information during the fiscal year.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- **STATE FISCAL RULE 1-2, RULE 3.5, *Preaudit Responsibility for Accounting Documents and Financial Transactions***, issued by the OSC, requires state departments to “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules.” Examples of these internal controls include written policies and procedures, periodic reconciliations of amounts reported in other systems to amounts recorded in CORE, and periodic staff training on policies and procedures.
- **CMU’s EFT SETUP/CHANGE PROCESS FORM (EFT FORM)** instructs state departments to separately verify vendor EFT payment changes using contact information that is independent of what is being changed through the EFT form. The form states, “Do not use the contact information provided on the EFT form,” in order to appropriately verify that the vendor request was not fraudulently made.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified a deficiency with OEDIT’s vendor information management processes in place during Fiscal Year 2019. Specifically, OEDIT did not have sufficient internal controls in place during the fiscal year to ensure that staff appropriately verified vendor changes before submitting them to CMU, or to track or monitor vendor changes requested and submitted to CMU. Because of the lack of internal controls, OEDIT reported that it experienced an instance of vendor fraud during June 2019. A fraudster impersonated an OEDIT vendor and requested an EFT information change through OEDIT. While OEDIT provided the EFT form for the vendor and requested all appropriate supporting documentation, it did not perform an independent source verification, as required by CMU’s EFT form, to ensure that the vendor did request the EFT information change. As a result, CMU made the OEDIT-requested changes to the vendor account and OEDIT subsequently processed a payment of \$34,000 to the fraudulent bank account.

WHY DID THESE PROBLEMS OCCUR?

OEDIT did not have formal written policies and procedures to track and monitor vendors' information change requests or to require set protocols for staff to follow in order to independently verify the vendor requests. As a result, OEDIT could not determine the type of vendor changes requested during the year, or if OEDIT staff independently verified all requested changes with the vendors prior to requesting the changes and making any subsequent payments to the vendors.

Furthermore, OEDIT had not provided adequate training to staff to follow CMU's EFT form vendor verification guidance to perform an independent source verification for EFT change requests prior to processing of payments.

WHY DO THESE PROBLEMS MATTER?

Strong internal controls over vendor information management, including formalized policies and procedures; periodic staff training on those policies, procedures, and any related processes; a proper tracking mechanism; and a monitoring process over all vendors' change requests are necessary to ensure that payments made to vendors are accurate and appropriate. It is especially important for OEDIT to have strong internal controls over vendor payments due to the significant amount of funds OEDIT pays to its vendors each year. We found that OEDIT paid approximately \$27.8 million dollars to 448 different vendors who had vendor information changes in Fiscal Year 2019. While the majority of the related vendor changes were most likely appropriate, without proper internal controls over vendor information changes, OEDIT risks continuing to be the victim of fraud.

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

RECOMMENDATION

2019-002

The Governor's Office of Economic Development and International Trade (OEDIT) should strengthen its internal controls over vendor information management by:

- A Establishing and implementing formal written policies and procedures to track and monitor all vendor information change request submissions. These should include requiring set protocols for staff to follow in order to independently verify the vendor requests.
- B Providing adequate training to staff over these policies and procedures, and the Central Management Unit's Electronic Funds Transfer (EFT) form vendor verification guidance, to ensure that OEDIT staff are performing an independent source verification for all EFT change requests prior to processing payments.

RESPONSE

GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT AND INTERNATIONAL TRADE

- A AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The Office of the Governor and OEDIT have taken steps to establish formal written policies and procedures to track and monitor all vendor information change request submissions. All new OEDIT vendor requests and changes are to be inputted into Salesforce and will be tracked via Salesforce reporting functions. Language has also been added to Salesforce, noting the processes in which to submit and independently verify all vendor information. The Governor's and Energy Offices will keep lists of vendor changes in shared Google documents as well.

Set protocols for staff to follow in order to independently verify vendor requests were distributed to OEDIT program and accounting staff, Governor Office accounting staff, and Energy Office accounting staff in July and August of 2019. Independent verification instructions are also being added to OEDIT's Salesforce vendor change tickets and each office's respective intranets for reference.

B AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The Office of the Governor and OEDIT have taken steps to properly train staff and are updating agency-wide procedures to prevent such fraud in the future.

First, the Governor's Controller sent an email about CMU's independent verification process to all OEDIT staff on July 22, 2019 and Central Management Unit conducted a training with OEDIT accounting and program staff, Governor's Office accounting staff, and Energy Office accounting staff on August 22, 2019 related to independent source verification and general fraud prevention.

In addition, CMU EFT setup / change process form instructions will be included in all new OEDIT staff hire training, listed in OEDIT's vendor change request Salesforce tickets, and listed on the Governor's and OEDIT's respective intranets. These intranets serve as central location for all staff to find the policies and procedures for their respective offices.

OFFICE OF INFORMATION TECHNOLOGY

The *IT Consolidation Bill*, codified under state statutes [Sections 24-37.5-102 C.R.S. through 24-37.5-112 C.R.S.], was enacted during the 2008 Legislative Session. This bill consolidated IT operations under OIT for most of the Executive Branch but excluded the Departments of Law, State, and Treasury, state-supported institutions of higher education, as well as the Judicial and Legislative Branches. OIT provides

IT services and infrastructure to the consolidated agencies, which includes data centers, servers, mainframe operations, data storage, operating systems, voice and data networks, and the public safety network. OIT also oversees information security projects and recommends strategies to maximize IT service delivery.

The following Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) Change Management finding and recommendation was prepared by the public accounting firm of ACM LLP, which performed Fiscal Year 2019 audit work at the Department of Labor and Employment under contract with the Office of the State Auditor. The remaining findings and recommendations to OIT were prepared by the Office of the State Auditor's IT Audit Team.

CUBS AND CATS— CHANGE MANAGEMENT

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

OIT provides primary change management support services for the CUBS and CATS. OIT oversees the change control procedures for the CUBS and CATS systems in coordination with the Department of Labor and Employment, which is responsible for approving and testing changes. In March 2018, the Department of Labor and Employment went live with the Phase I of the implementation of the Unemployment Insurance Systems Modernization Project to update the CUBS and CATS systems, in which it is applying a phased approach to implementation, with full implementation expected by March 2020.

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

The purpose of our audit work was to determine whether the Department of Labor and Employment and OIT had sufficient change management controls in place for CUBS and CATS, and to determine whether OIT had implemented our Fiscal Year 2018 recommendation to improve its change management controls and policy compliance.

We reviewed and tested change management internal controls and performed follow-up implementation testing of the prior audit recommendation. We interviewed OIT staff and reviewed documentation they provided to determine compliance with Colorado Information Security Policies (Security Policies).

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against Security Policies, OIT Cyber Policies, the U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book), and IRS Publication 1075.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified problems with OIT's CUBS and CATS change management controls, and found that the prior audit recommendation was not implemented.

WHY DID THESE PROBLEMS OCCUR?

OIT did not provide the requested documentation by the end of the audit test work period.

WHY DO THESE PROBLEMS MATTER?

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

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-003	

RECOMMENDATION 2019-003

The Governor's Office of Information Technology should mitigate the change management problems identified in the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: APRIL 2020.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will remediate this finding to comply with the state CISP's by April of 2020.

CUBS, CATS, AND CLEAR—INFORMATION SECURITY

During Fiscal Year 2019, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to OIT and the Department of Labor and Employment related

to information security for the CUBS, CATS, and CLEAR systems. This finding and recommendation, and the responses of these agencies, are included in the Department of Labor and Employment chapter within SECTION II: FINANCIAL STATEMENT FINDINGS of this report. SEE RECOMMENDATION 2019-027. This recommendation is classified as a SIGNIFICANT DEFICIENCY.

DRIVES—INFORMATION SECURITY

During Fiscal Year 2019, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to OIT and the Department of Revenue related to information security for the DRIVES system. This finding and recommendation, and the responses of these agencies, are included in the Department of Revenue chapter within SECTION II: FINANCIAL STATEMENT FINDINGS of this report. SEE RECOMMENDATION 2019-038. This recommendation is classified as a MATERIAL WEAKNESS.

SYSTEM SECURITY PLAN AND DATA SECURITY CATEGORIZATION

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

The overall objective of system security planning is to enhance the level of protection over information systems and resources. The purpose of a

System Security Plan (Security Plan) is to document the security requirements for an information system and the security controls in place or planned for meeting those requirements. A Security Plan outlines the system description, environment, and architecture, as well as the roles, responsibilities, and the expected behavior of all individuals who access the system. The development of a Security Plan is a joint effort between OIT and the business owners. A business owner is the agency that owns the data, has the authority to authorize or deny access to the data, and is responsible for the accuracy, integrity, and timeliness of the data. OIT works with the business owners to determine the system classification within the Security Plan including rating the confidentiality, integrity, and availability of the system. Systems classified as either critical or essential are those systems which are most mission critical to an agency and those that support operations and help to fulfill its business objectives. Although a critical system serves a vital function, the loss or unavailability of the system would not impact life safety; whereas an essential system is of significant importance to the agency, and loss or unavailability of the system would impact life safety.

As part of our annual statewide financial and compliance audit, we perform audit work on a variety of systems, across different agencies, some of which are supported by external IT service providers.

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

The purpose of our audit work was to determine whether a Security Plan was documented, reviewed, and updated by an OIT authorizing official or designated representative, who could be someone external to OIT, such as a departmental business owner, prior to plan implementation or when system material and/or architectural configuration changes occurred for Fiscal Year 2019. Additionally, the purpose of our audit work was to determine what process OIT had in place for the determination of the data security categorizations in collaboration with the business owners.

We performed inquiries of OIT and of select business owners to determine whether a Security Plan had been documented for each of the information systems deemed significant to the scope of our audit. If a Security Plan had been documented, we also obtained and reviewed it to determine whether the IT Service Provider reviewed or updated it prior to system implementation, or when system material and/or architectural configuration changes occurred. Additionally, we inquired with OIT to determine the process in place for working with the business owners for the determinations of the data security categorizations that are included within the Security Plan.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- SECTION 9.5.1 [CISP-017 SP–SECURITY PLANNING], requires the IT Service Provider to develop a security plan for each critical or new information system with a moderate data security categorization.
- SECTION 9.5.2 [CISP-017 SP–SECURITY PLANNING], requires the IT Service Provider to ensure that the security plan is reviewed and updated prior to implementation and when system material or architectural configuration changes occur for those systems with a moderate data security categorization.
- OIT TECHNICAL STANDARD [TS-CISO-01–DATA SECURITY CATEGORIZATION] states that data categorization involves close collaboration between business units and IT organizations to work through issues that go beyond IT. Additionally, the determination is made based on business need, along with any federal and state regulations.
- The OSC’s policy, *Internal Control System*, indicates that state agencies shall use the Green Book as their framework for their system of internal control. The Green Book Section 12.02, *Documentation of Responsibilities through Policies*, that

management should document in their policies the internal control responsibilities of the organization. The Green Book Section 16.01, *Perform Monitoring Activities*, also states that management should establish and perform monitoring activities to monitor the internal control system and evaluate the results.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified problems related to developing, reviewing, and updating the Security Plans. Specifically, we found the following:

- OIT did not develop a Security Plan for a critical system. OIT staff stated that a Security Plan had not been developed since the system predates the Security Policies' requirements.
- OIT and the business owner's vendor did not review and update certain Security Plans when system material and/or architectural changes occurred.
- A business owner provided an incorrect data security categorization to OIT, which could cause the system classification within the Security Plan to also be incorrect.

WHY DID THESE PROBLEMS OCCUR?

We identified the following causes for the problems noted above:

- OIT did not have a process in place to develop a Security Plan for the critical system.
- OIT and the business owner's vendor did not follow the Enterprise Governance process to ensure that certain Security Plans were reviewed and updated when system material and/or architectural configuration changes occur.
- OIT does not have procedures in place for working with the business owners to ensure that the determinations of the data security

categorizations are accurate, and are appropriately considered in determining the system classification listed in the Security Plans. OIT stated that the security categorization of data is a business function, not an IT function.

WHY DO THESE PROBLEMS MATTER?

Without proper controls in place to ensure that a Security Plan is documented in accordance with the Security Policies, and without a process in place for developing, reviewing, and updating a Security Plan, there is a risk that controls, including those related to financial reporting, may not be in place and operating effectively. Without procedures in place for determining how the business owners obtained each system's data security categorization, there is a risk that system data will not be properly categorized and could result in a misclassification of data as it relates to federal and state regulations.

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

RECOMMENDATION 2019-004

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

- A Implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.
- B Implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.
- C Implementing recommendation PART C as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.

- D Implementing recommendation PART D as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The Governor's Office of Information Technology agrees with the recommendation. The implementation date is scheduled for January 2020.

- B AGREE. IMPLEMENTATION DATE: JUNE 2021.

The Governor's Office of Information Technology agrees with the recommendation. The implementation date is scheduled for June 30, 2021.

- C AGREE. IMPLEMENTATION DATE: AUGUST 2020.

The Governor's Office of Information Technology agrees with the recommendation. One implementation date is May 2020. The other implementation date is August 2020.

- D DISAGREE.

The Governor's Office of Information Technology disagrees with the recommendation. Please see confidential finding response for details in the disagreed response.

AUDITOR'S ADDENDUM:

We have considered OIT's response to this recommendation and maintain that the recommendation remains valid. Please see the confidential Auditor's Addendum for additional details.

GENTAX—INFORMATION SECURITY

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

The Department of Revenue is the business owner of the GenTax application. 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. During Fiscal Year 2019, the system was responsible for collecting nearly \$15.4 billion in revenue and paying out approximately \$1.2 billion in refunds.

Most users in the system work for the Department of Revenue’s Division of Taxation, but other divisions within the Department of Revenue have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.

Responsibility for the reliability and availability of the GenTax system is shared between the Department of Revenue and OIT. The Department of Revenue also works with a third party contractor, FAST Enterprises (FAST), to provide GenTax application support.

OIT provides primarily logical access and system security support for GenTax.

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

The purpose of our audit work was to determine whether OIT has implemented the GenTax Fiscal Year 2018 recommendation.

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT did not fully implement the prior audit recommendations.

WHY DID THESE PROBLEMS OCCUR?

OIT indicated that other major projects caused a delay in implementing the prior audit recommendations.

WHY DO THESE PROBLEMS MATTER?

The deficiencies noted in our confidential finding, in combination, increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the GenTax system and its information. If GenTax information security processes and controls are not implemented and operating effectively, this could significantly impact the State's ability to conduct tax processing operations in an effective, efficient, and reliable manner.

CLASSIFICATION OF FINDING

MATERIAL WEAKNESS

THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-008B,
2018-008C, AND 2018-008D

RECOMMENDATION

2019-005

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

- A Implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.
- B Implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.
- C Implementing recommendation PART C as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The Governor's Office of Information Technology agrees with the finding. We anticipate the implementation will be in place by January 2020.

- B AGREE. IMPLEMENTATION DATE: MARCH 2020.

The Governor's Office of Information Technology agrees with the finding. We anticipate the implementation will be in place by March 2020.

C AGREE. IMPLEMENTATION DATE: MARCH 2020.

The Governor's Office of Information Technology agrees with the finding. We anticipate the implementation will be in place by March 2020.

GENTAX—INFORMATION SECURITY—90 DAY INACTIVITY

The GenTax system contains Federal Tax Information and Social Security Administration data, and because of this, the system must adhere to the IRS policies and be audited by the IRS every 3 years. The most recent IRS audit report was produced in May 2018. The IRS is next scheduled to audit GenTax in Calendar Year 2021.

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

Our audit work was designed to determine whether the prior audit recommendation from Fiscal Year 2016 was implemented to prevent unauthorized access to the GenTax application. Specifically, we recommended that OIT configure the GenTax operating system to automatically disable users after 90 days of inactivity. We performed our work through inquiry of OIT management and staff.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against OIT Cyber Policy [POL 102, Section 8.1.11], which requires that the information system automatically disables inactive accounts after 90 days of inactivity.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

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

WHY DID THIS PROBLEM OCCUR?

OIT indicated that One Identity Manager, an access management tool OIT selected to automate the disabling of inactive GenTax accounts at the operating system level after 90 days, had not been implemented statewide, including at the Department of Revenue. OIT indicated that several other major IT infrastructure and software integration projects had also delayed the implementation of One Identity Manager.

WHY DOES THIS PROBLEM MATTER?

This deficiency increases the risk of unauthorized access and could, therefore, threaten the confidentiality, integrity, and availability of the GenTax system and its data. Ultimately, if key GenTax information security processes and controls, including those related to automatic disabling of system user accounts, are not in place and operating effectively, the State's ability to conduct tax processing operations in a secure manner could be adversely impacted, as well as the reliability of the data related to the State's financial reporting.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-009	

RECOMMENDATION

2019-006

The Governor's Office of Information Technology (OIT) should improve GenTax information security controls and comply with OIT Cyber Policies by configuring the GenTax operating system to automatically disable user accounts after 90 days of inactivity.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The Governor's Office of Information Technology agrees with the finding and with the implementation of our access and identity management tool, One Identity Manager, we will be able to improve GenTax information security controls. Once One Identity Manager is implemented, the tool will be configured to automatically disable GenTax operating system accounts, managed through Active Directory, on the 90th day of inactivity. The main reason for the delay with One Identity Manager going live for GenTax is that OIT staff encountered statewide Network and Firewall connection issues with the test domain controllers. Once OIT staff have worked through each domain controller issue, testing will begin. We anticipate that One Identity Manager will be in place by January 2020.

GENTAX—INFORMATION SECURITY

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

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

The purpose of our audit work was to determine OIT's progress in implementing our Fiscal Year 2018 recommendation related to information security. We performed our work through inquiries with appropriate OIT management and staff.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT has not implemented either of our Fiscal Years 2017 or 2018 GenTax recommendations.

WHY DID THESE PROBLEMS OCCUR?

OIT explained that there had been some confusion among OIT staff as to the recommendation details and implemented controls in another area, which was not part of the prior audit recommendations. OIT indicated that they would be working with the Department of Revenue to implement the recommended controls for the GenTax system.

WHY DO THESE PROBLEMS MATTER?

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

CLASSIFICATION OF FINDING

SIGNIFICANT DEFICIENCY

THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-010B

RECOMMENDATION

2019-007

The Governor's Office of Information Technology should implement information security controls over GenTax to ensure compliance with applicable laws, regulations, and policies by:

- A Implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.
- B Implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.
- C Implementing recommendation PART C as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The Governor's Office of Information Technology agrees with the finding. We expect to implement by January 2020.

- B AGREE. IMPLEMENTATION DATE: MAY 2020.

The Governor's Office of Information Technology agrees with the finding. We expect to implement by May 2020.

C AGREE. IMPLEMENTATION DATE: MAY 2020.

The Governor's Office of Information Technology agrees with the finding. We expect to implement by May 2020.

COLORADO PERSONNEL PAYROLL SYSTEM (CPPS)

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

CPPS is the State's integrated human resources and payroll management system. In addition to being used by all Executive Branch departments, CPPS is used by the Colorado State University System, the Judicial Branch, and the Legislative Branch to process employee payroll. CPPS is an online processing system that allows for real-time changes to employees' job status and payroll benefits information. CPPS contains sensitive, personally identifiable information, such as state employees' social security numbers, birth dates, salaries, home addresses, and bank account information. During Fiscal Year 2019, CPPS processed approximately \$2.0 billion in salaries for approximately 40,000 State employees. The State has used CPPS since 1984, and the responsibility to manage changes to the system is shared between the Department of Personnel & Administration (DPA) and OIT.

In June 2015, the State issued a request for proposals to replace CPPS, and awarded contracts in January 2017 to two different vendors for development of a new human resources information system, HRWorks. As of June 2019, based on an independent third party assessment completed by Colorado Digital Services (CDS), the HRWorks project is

moving forward and will include an incremental delivery methodology. A new go-live date has not been communicated.

CPPS—MAINFRAME— INFORMATION SECURITY

CPPS is one of various state applications on the mainframe. OIT is responsible for ensuring OIT Cyber Policies compliance related to information security. DPA is the business owner of CPPS and is responsible for having established procedures in place to ensure the CPPS data is properly secured.

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

The purpose of our audit work was to determine whether information security controls were properly designed, and whether OIT had implemented our Fiscal Year 2018 recommendation, which originated in Fiscal Year 2015. We interviewed OIT staff to address the purpose of our audit work.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the OIT Cyber Policies and the Green Book.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT was not complying with certain OIT Cyber Policies and Green Book requirements and had not fully implemented our prior audit recommendations related to CPPS's mainframe control environment.

WHY DID THESE PROBLEMS OCCUR?

OIT had not documented certain information security procedures related to specific information security policy requirements.

WHY DO THESE PROBLEMS MATTER?

In combination, the deficiencies identified increase the risk of system compromise and threaten the confidentiality, integrity, and availability of CPPS and its data. These risks, in turn, could adversely impact the accuracy and completeness of financial reporting information maintained within or generated by the system.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-004E	

RECOMMENDATION 2019-008

The Governor's Office of Information Technology should improve the Colorado Personnel Payroll System mainframe information security controls by:

- A Implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.
- B Implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2019.

The Governor's Office of Information Technology (OIT) has implemented this recommendation.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2019.

The Governor's Office of Information Technology (OIT) has implemented this recommendation.

CPPS—INFORMATION SECURITY

Oversight and maintenance of CPPS is a joint responsibility between the business owner, DPA, and OIT. Each provides specific support functions for CPPS.

- DPA: OSC staff within DPA provide information security, logical access, administration and support for the application.
- OIT: Staff are responsible for application user account configuration and the monitoring and periodic review of service accounts, which are account types that are used to perform and complete system support activities.

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

The purpose of our audit work was to determine whether CPPS application information security controls were designed and operating

effectively. We performed our audit work by interviewing the DPA and OIT staff responsible for the areas under our review.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

OIT FAILED TO ENFORCE ACCOUNT MANAGEMENT POLICY REQUIREMENTS.

- OIT has not configured the CPPS application password setting to the requirement of nine (9) characters or more.

Section 8.3.3. Cyber Policies [POL 108, Identification and Authentication] states that OIT shall ensure that systems are required to have minimum password complexity that includes at least nine (9) characters.

- OIT had not configured the CPPS application to lock after 20 minutes of inactivity for 10 months of Fiscal Year 2019. The configuration was set at 30 minutes for the 10 months. OIT updated the configuration to 15 minutes in April 2019.

Section 8.5.1. Cyber Policies [POL 108, Identification and Authentication] states that OIT shall require users to re-authenticate after 20 minutes of inactivity.

WHY DID THESE PROBLEMS OCCUR?

OIT provided the follow explanations:

- OIT staff stated that they were unable to make changes to the application due to system limitations, and that the CPPS application password setting was dependent on a change being made to the mainframe. OIT stated that there was a security waiver in place that restricted changes from being made to the mainframe. However, the security waiver did not extend to the application.

- OIT stated that it did not perform a review to ensure that the CPPS lockout configuration setting was compliant with OIT Cyber Policies.

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2019-009

The Office of Information Technology (OIT) should strengthen information security controls over the Colorado Personnel Payroll System application by configuring the password length in compliance with OIT Cyber Policies or documenting management's acceptance of the risk, and configuring the inactivity timeframe.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will document management's acceptance of the risk, as it relates to the CPPS password length, by January 2020. OIT has configured the inactivity time frame for the CPPS application to comply with OIT Cyber Policies.

CPPS—CHANGE MANAGEMENT

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

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

The purpose of our audit work was to determine whether OIT has:

- Designed and implemented CPPS change management control processes and procedures.
- Implemented our Fiscal Year 2018 CPPS change management recommendation, which originated in Fiscal Year 2015, related to performing regular reviews over access to the CPPS test and production environments, to ensure access is provisioned appropriately.

We performed our audit work through inquiry of OIT staff responsible for the areas under review.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- The Green Book Section 3.09, *Documentation of the Internal Control System*, states that management is to develop and maintain documentation of its internal control system. Furthermore, Section

12.05, *Periodic Review of Control Activities*, states that management should periodically review procedures for continued relevance and effectiveness in achieving the entity's objectives or addressing related risks.

- Section 9.5.4. Cyber Policy [POL 102 Access Control] requires that OIT managers perform a quarterly review of information system accounts.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

- We could not identify whether OIT had adequate change management control processes and procedures in place since OIT staff did not provide the requested CPPS change management documented procedures within the audit time frame.
- OIT reported that the prior audit recommendation was implemented; however, staff did not provide any documentation within the audit timeframe to demonstrate implementation of the Fiscal Year 2018 CPPS change management prior audit recommendation.

WHY DID THESE PROBLEMS OCCUR?

OIT staff reported that documentation was not provided due to other competing higher priorities and an internal miscommunication within OIT about the related agreed-upon timeframes.

WHY DO THESE PROBLEMS MATTER?

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

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-005	

RECOMMENDATION

2019-010

The Governor's Office of Information Technology should ensure that change management controls over the Colorado Personnel Payroll System (CPPS) comply with standards and policies, including completing change management procedure documentation, and requiring documented quarterly access reviews over the CPPS test and production environments, to ensure that access is provisioned appropriately.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2019.

The Governor's Office of Information Technology (OIT) has implemented this finding. We have completed the change management procedure documentation, which includes a formalized process for requiring, conducting and documenting quarterly access reviews on the CPPS mainframe application. This process is being followed by the relevant internal OIT teams.

CPPS—COMPUTER OPERATIONS

OIT is primarily responsible for ensuring that an IT Disaster Recovery Plan (Plan) is in place and tested. The Plan incorporates requirements such as system backup planning, system recovery test procedures, and system recovery capability associated with CPPS. The Plan needs to be kept up to date, with respect to any changes to the application and system, as well as those key staff who support and are responsible for the continuation of business related to the use of the CPPS system.

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

The purpose of our audit work was to determine whether OIT had implemented our Fiscal Year 2018 recommendation. Specifically, we recommended that OIT should, in coordination with DPA, review and approve the Plan that incorporates all critical components associated with CPPS and policy requirements, and that the Plan is reviewed by key business and information system leaders. We performed our audit work through interviews with OIT staff and inspection of related documentation.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY, HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED, AND WHY DID THESE PROBLEMS OCCUR?

OIT developed a Plan during Fiscal Year 2019, which included documented objectives, staff roles including contact information, identified technical and operational assets, and system restoration. However, OIT staff did not review and approve the Plan with key business and information system leaders. OIT staff indicated that the OIT application support team responsible for the Plan did not have time to review the Plan with business and information system leadership during Fiscal Year 2019.

Section 8.2 Cyber Policy [POL 107 Contingency Planning] states that OIT shall review a disaster recovery plan with key business and information system leaders, in order to obtain the approval of the plan.

WHY DO THESE PROBLEMS MATTER?

Without a regularly performed, documented, and approved review of

the Plan, there is a risk that the Plan will contain outdated information, which could cause delays or an inability to effectively recover and operate the system in the event of a disaster.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-006B	

RECOMMENDATION 2019-011

The Governor's Office of Information Technology should continue to improve Colorado Personnel Payroll System (CPPS) computer operations controls and processes by working with key business and information system leaders to review and approve the CPPS disaster recovery plan, in accordance with the Colorado Information Security Policy requirements.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: OCTOBER 2019.

The Governor's Office of Information Technology (OIT) agrees with this recommendation. OIT has completed a Disaster Recovery Plan for the Colorado Personnel Payroll System (CPPS), and the Disaster Recovery Plan was reviewed, and approved by key business and information system leaders; and implemented in October 2019.

GENTAX AND CORE— INTERFACE PROCEDURES

Interfaces provide a structured exchange of data between two computer systems, which may be within the same physical environment, such as

data exchanges between state agencies, or not within the same physical environment, such as data transfers from a county. Interface procedures will provide more granular details of how to implement established policies, such as explaining how data is transferred and at what frequency, or how staff would monitor and resolve errors identified during a data transfer.

OIT provides oversight and maintenance of approximately 75 interfaces for the Department of Revenue's GenTax system, as well as more than 30 interfaces for CORE, through an OIT developed interface server.

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

We performed inquiries and process walkthroughs related to interfaces with select OIT staff, for both GenTax and CORE, to determine whether OIT has documented procedures in place to provide guidance to staff on how to perform their interface responsibilities for both systems and to ensure that the information transferred is accurate and complete.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The National Institute of Standards and Technology (NIST), Special Publication 800-53 Revision 4, *Security and Privacy Controls for Federal Information Systems and Organization*, dated April 2013, prescribes that the organization develop, document, disseminate, review, and update procedures to facilitate the implementation of related interface controls.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Although OIT has certain system interface policies in effect through Colorado Information Security Policy CISP-005 and OIT Cyber Policy

Cyber Pol 106, both titled *Configuration Management*, it has not developed interface procedures for either GenTax or the CORE interface servers.

WHY DID THESE PROBLEMS OCCUR?

OIT staff could not identify that documented interface procedures existed. For GenTax, one staff stated that Cyber Policy 106–*Configuration Management* covered the security of state agency information systems provided and/or managed by OIT. However, Cyber Policy 106–*Configuration Management* defined the policy but did not provide the specific procedures. For CORE, another staff stated that there were no interface policies or procedures.

WHY DO THESE PROBLEMS MATTER?

Without documented interface procedures in place, OIT staff responsible for oversight and maintenance of the GenTax and CORE interfaces do not have a consistent process to follow, or procedures to resolve issues with interfaces appropriately, as needed by the Department of Revenue and DPA. This increases the risk that information transferred into GenTax and CORE may not be accurate and complete, which could ultimately cause misstatements to the State’s financial statements.

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

RECOMMENDATION

2019-012

The Governor’s Office of Information Technology should improve information technology controls related to system interfaces by:

- A Developing, documenting, and implementing interface procedures for GenTax.

- B Developing, documenting, and implementing interface procedures for the Colorado Operations Resource Engine's interface server.
- C Training staff on the appropriate interface procedures once developed as recommended in PARTS A and B.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MAY 2020.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will initiate a small project to document the interfaces and procedures to manage these interfaces in partnership with the Department of Revenue and the vendor currently managing the application. We anticipate completing this by May 2020.

- B AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

The Governor's Office of Information Technology (OIT) agrees with this finding. Although OIT is responsible for the maintenance of the interfaces only, the responsibilities do not include control or oversight over the data being transferred, as this responsibility lies with the agencies. We will document our procedures for interface responsibilities for the CORE interface server by December 2019.

- C AGREE. IMPLEMENTATION DATE: MAY 2020.

The Governor's Office of Information Technology (OIT) agrees with this finding. Once procedures are developed for managing interfaces for the two applications; the appropriate teams will train their staff on these procedures. OIT anticipates this will be completed by December 2019 for the CORE interfaces and May 2020 for the GenTax application.

OFFICE OF THE GOVERNOR

The following recommendations relating to internal control deficiencies each classified as a SIGNIFICANT DEFICIENCY were communicated to the Office in the previous year, and have not been remediated as of June 30, 2019, because the original implementation dates provided by the Office are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

STATE DATA CENTER PHYSICAL ACCESS					
CURRENT REC. NO.	2019-013	PRIOR REC. NO.	2018-012 2017-009	IMPLEMENTATION DATE	A DECEMBER 2019 B [1] C JANUARY 2020 D JANUARY 2020
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

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



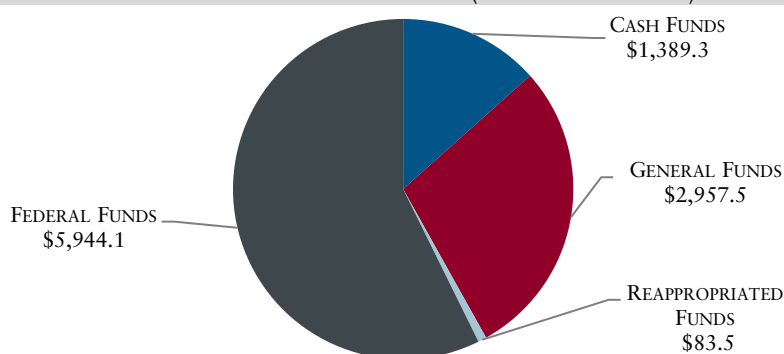
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are Health First Colorado, Colorado's Medicaid program (Medicaid) which provides health services to eligible needy persons, and the federal Children's Health Insurance Program, which is known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger and pregnant women 19 and older who are not eligible for Medicaid.

For Fiscal Year 2019, the Department was appropriated approximately \$10.4 billion and 506 full-time equivalent (FTE) staff.

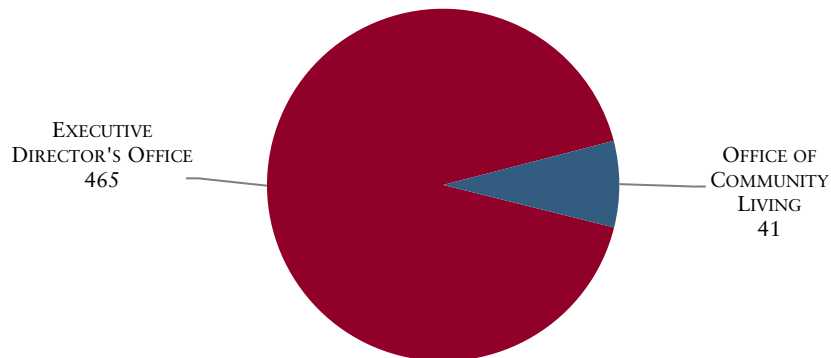
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2019.

**DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
FISCAL YEAR 2019 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	28*	2 [†]	9 [†]	-	37

[†] Two SIGNIFICANT DEFICIENCIES are related to both financial controls and federal awards and are counted in both the financial and federal columns. SEE RECOMMENDATIONS 2019-052A AND 2019-052B.

* SEE SECTION III: FEDERAL AWARDS FINDINGS.

DEPARTMENT OF HIGHER EDUCATION

The Department of Higher Education was established under state statute [Section 24-1-114, C.R.S.] and includes all public higher education institutions in the state. It also includes the Auraria Higher Education Center; the Colorado Commission on Higher Education; the Colorado Student Loan Program, dba College Assist; CollegeInvest; History Colorado; and the Division of Private Occupational Schools.

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

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

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

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

ADAMS STATE UNIVERSITY

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

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

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

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

ADAMS STATE UNIVERSITY FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2017 THROUGH 2019			
	2017	2018	2019
Resident Students	1,798.3	1,647.6	1,553.9
Nonresident Students	720.6	757.1	715.0
TOTAL STUDENTS	2,518.9	2,404.7	2,268.9
Faculty FTE	179.9	181.7	168.8
Staff FTE	142.1	146.8	142.5
TOTAL FACULTY AND STAFF FTE	322.0	328.5	311.3
SOURCE: Adams State University's financial statements for the Fiscal Year Ended June 30, 2019.			

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the University.

ADAMS STATE UNIVERSITY	MATERIAL WEAKNESS (<i>Most Serious</i>)		SIGNIFICANT DEFICIENCY (<i>Moderately Serious</i>)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	-	2	-	-	2

The following comment was prepared by the public accounting firm of Wall, Smith, Bateman Inc., which performed the Fiscal Year 2019 audit work at the University under contract with the Office of the State Auditor.

ACCOUNTING CONTROLS

The University's accounting department is responsible for all of the University's financial reporting, including the accurate and timely entry and approval of financial transactions in the University's accounting system and submission of accurate and timely year-end information through exhibits to the Office of the State Controller (OSC) for inclusion in the State's financial statements.

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

The purpose of the audit work was to assess the adequacy and effectiveness of the University's internal controls over financial and reporting activities, and to determine whether the University complied with applicable accounting standards during Fiscal Year 2019. In addition, we reviewed the University's progress in implementing our Fiscal Year 2018 audit recommendation related to improving accounting controls. At that time, we specifically recommended that the University improve its internal controls over financial activities by providing training to staff over the effective implementation of policies, procedures, and internal controls and ensuring established internal controls, including segregation of duties and secondary review and approval processes are effective.

As part of our audit testing, we reviewed the University's Financial Management Manual (Guide) and inquired of accounting department staff as to the existence of internal controls related to year-end financial close activities. Additionally, we reviewed the University's exhibits and related supporting documentation that were prepared and submitted to the OSC for Fiscal Year 2019 in order to determine whether University staff prepared this information timely and in accordance with the OSC's *Fiscal Procedures Manual* (Manual).

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our audit work against the following criteria:

- The University's Guide, which follows the OSC State Fiscal Rule 1-8 (Pre-audit Responsibility for Accounting Documents and Financial Transactions). According to OSC's State Fiscal Rule 1-8, the State's institutions of higher education "shall implement internal accounting and administrative controls that reasonably ensure that financial

transactions are accurate, reliable, and conform to state fiscal rules.” The Guide specifies procedures for administering financial processes to be designed so that the duties of one employee provide a crosscheck on the work of one or more other employees. Examples of these internal controls would be updated policies and procedures, performing an effective secondary review, proper segregation of duties, maintaining supporting documentation, and periodic staff training.

- The OSC’s Manual contains specific instructions for completing and including required information for each exhibit. In addition, the Manual references the Fiscal Year 2019 Open/Close Calendar published by the OSC, which contains submission due dates for each exhibit. Specifically:
 - ▶ Exhibit E1, *Schedule of Revenue Bond Coverage*, is used to report information about any revenues at the University that are pledged to meet debt service requirements in accordance with GASB Statement No. 48; the Exhibit E1 was due to the OSC on August 14, 2019.
 - ▶ Exhibit G, *Advance Refunding and Defeasance*, is used to report the balance of all previously in-substance defeased debt and to document any debt refunding or a debt extinguishment occurring during the fiscal year; the Exhibit G was due to the OSC on August 14, 2019.
 - ▶ Exhibit M, *Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions*, is used to report financial institution deposits by categories of risk; the Exhibit M was due to the OSC on August 14, 2019.
 - ▶ Exhibit U2, *Other disclosures*, is used to report on behalf payments of salary and fringe benefits, discretely presented component units, idle impaired assets, termination benefits, covered payroll for higher education institutions, and encumbrance disclosures; the Exhibit U2 was due to the OSC on August 14, 2019.

- ▶ Exhibit V1, *Higher Education Cash Flow Statement—Supplemental Information*, is used to report information needed for the conversion of the statement of cash flows from the indirect method to the direct method and noncash transactions; the Exhibit V1 was due to the OSC on August 14, 2019.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified several internal control issues related to the University's fiscal year-end accounting and reporting and determined that the University had not fully implemented our Fiscal Year 2018 audit recommendation. Specifically, while our audit work determined that the University had implemented controls including segregation of duties and secondary review and approval procedures related to routine financial activity during Fiscal Year 2019, we determined that the additional controls were ineffective in identifying and resolving and/or correcting non-routine and year-end calculation errors. Further, the additional internal controls did not ensure the timely and accurate submission of OSC exhibits.

As a result of our audit testwork, we identified the following specific differences and errors:

- The bonds payable, unamortized refunding loss, and the accrued interest payable accounts were understated by approximately \$346,000, \$90,000, and \$111,000, respectively, as a result of the University's recording of its Series 2019 refunding bond issuance. Similarly, expenses were understated by approximately \$367,000 for accrued interest and bond issuance costs related to the Series 2019 bond issuance.
- Compensated absence liability and expenses were overstated by approximately \$119,000.
- Exhibit E1, *Schedule of Revenue Bond Coverage*—The exhibit did not adequately disclose the total of Pledged Revenue streams as required, and it was initially submitted two days after the established due date.

- Exhibit G, *Advance Refunding and Defeasance*—The exhibit did not correctly report various required information such as the face amount, carrying value, or reacquisition price of the old debt, nor the face amount, issuance costs, and type of defeasance of the new debt, and it was initially submitted two days after the established due date.
- Exhibit M, *Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions*—The exhibit incorrectly reported balances in risk category B- “deposits that are uninsured and uncollateralized and are not in compliance with the Colorado Public Deposit Protection Act”, and it was initially submitted two days after the established due date.
- Exhibit U2, *Other disclosures*—The exhibit omitted information on Adams State University Foundation, a discretely presented component unit, and it was initially submitted two days after the established due date.
- Exhibit V1, *Higher Education Cash Flow Statement—Supplemental Information*—The exhibit incorrectly reported the acquisition of capital assets and the amortization of debt valuation account balances, and it was initially submitted two days after the established due date.

After we brought the accounting errors to University staff’s attention, they made adjustments to correct the errors and submitted revised exhibits to the OSC.

WHY DID THE PROBLEM OCCUR?

The University had not implemented a supervisory review and approval over year-end accounting, exhibit preparation, and reporting requirements. Specifically, University staff did not adequately review fiscal year-end transactions, such as those required to record the 2019 refunding bond issuance; the compensated absences analysis; or exhibits submitted to the OSC for the State’s financial statement presentation. Additionally, University management did not sufficiently stress through

fiscal year-end training provided to accounting staff the importance of properly designed controls over financial activities, and the need to effectively perform those controls. Therefore, the University's policies were not effective in preventing and/or identifying and correcting errors in the financial statements and exhibits.

WHY DOES THIS PROBLEM MATTER?

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

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-016A AND 2018-016B	

RECOMMENDATION 2019-014

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

- A Ensuring effective supervisory review and approval procedures are in place for year-end accounting and reporting processes.
- B Enhancing fiscal year-end training for staff over the effective implementation and performance of internal control procedures to include the importance of properly designed controls over financial activities, and appropriate and timely completion of fiscal year-end exhibits to the Office of the State Controller.

RESPONSE

ADAMS STATE UNIVERSITY

A AGREE. IMPLEMENTATION DATE: JUNE 2020.

The University will improve and/or replace its financial reporting tools with more reliable and transparent systems that will allow for a more streamlined and effective supervisory review and verification of year-end accounting and reporting processes.

B AGREE. IMPLEMENTATION DATE: JUNE 2020.

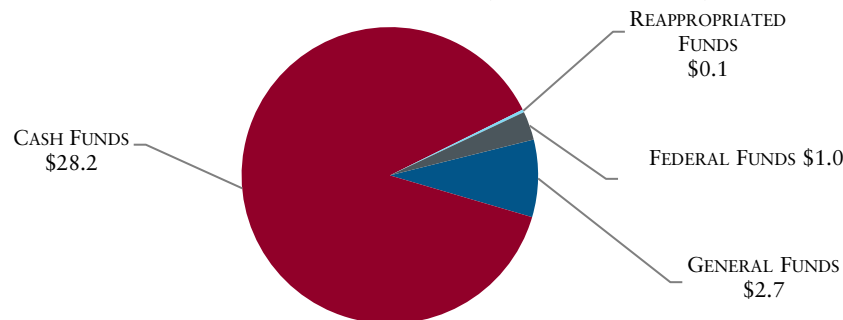
Providing training to staff focused on implementation and performance of properly designed controls to ensure the appropriate and timely completion of fiscal year-end financial activities, including the preparation of and submission of exhibits to the Office of State Controller.

HISTORY COLORADO

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

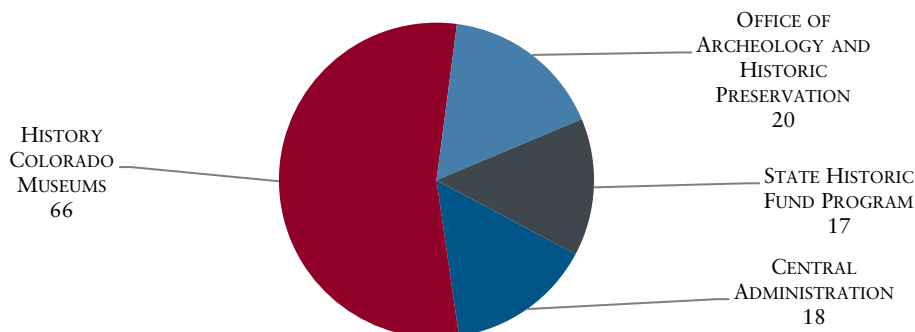
History Colorado was appropriated approximately \$32.0 million and 121 full-time equivalent (FTE) staff for Fiscal Year 2019. The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within History Colorado for Fiscal Year 2019.

**HISTORY COLORADO
FISCAL YEAR 2019 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

**HISTORY COLORADO
FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF
BY MAJOR AREAS**



SOURCE: 2018-19 Long Appropriations Act.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to History Colorado.

HISTORY COLORADO	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	3	-	7	-	-	10

CONTROLS OVER CAPITAL ASSETS

Staff at History Colorado (Department) are responsible for the Department's financial reporting, including the recording of capital assets. Expenditures related to capital assets can be either expensed or capitalized based on the nature of the expenditure and relevant rules and regulations. If expensed, a capital asset expenditure is recorded immediately upon the asset being put into service and the full amount is included as an expense in the current fiscal year. In contrast, expenditures meeting criteria for capitalization should be recorded as an asset and expensed as depreciation over time based on the asset's estimated useful life. Criteria for capitalization include whether the purchase is over an established dollar threshold, is expected to benefit the organization in future years, and if the asset is of a type that may be capitalized under accounting standards.

As new capital assets are acquired, Department staff will enter information about the asset, including its cost, type, and useful life, into a fixed asset module within the Colorado Operations Resource Engine (CORE), the State's financial accounting system. Depreciation is automatically calculated in CORE on a daily basis, based on the asset information entered into CORE's fixed asset module, and recorded monthly (Automated Mass Depreciation).

As of June 30, 2019, the Department had capital assets including buildings, furniture, and vehicles totaling approximately \$105.8 million. The Department had \$6.4 million in depreciation expense recorded in CORE for Fiscal Year 2019 related to its capital assets.

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

The purpose of our audit work was to determine whether the Department had adequate internal controls in place to ensure accurate accounting and recording of capital assets and related depreciation expense.

We inquired with Department staff on their processes for ensuring capital assets are properly recorded and depreciated. In addition, we tested three transactions—two depreciation expenditures and one capital asset addition—for accuracy. We reviewed these transactions to determine whether the Department’s capital assets were appropriately capitalized and depreciated, as applicable, in accordance with the Office of the State Controller’s (OSC) *Fiscal Procedures Manual* (Manual) and State Fiscal Rules.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit against the following:

- The Manual, Chapter 4, Section 2.7 states that “all matters related to the capital asset including depreciation are the responsibility of the departments.” This section goes on to note that CORE will calculate depreciation on an individual asset basis, based on the asset information that the Department entered into CORE’s fixed asset module.
- State Fiscal Rule 1-2(3.5) requires state departments to implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found problems with all three entries that were tested during the audit. These errors resulted in the Department's Fiscal Year 2019 depreciation expense being overstated by approximately \$4.7 million and a \$2.0 million asset being inappropriately capitalized during the fiscal year. Specifically, we found the following issues:

- **DEPRECIATION RELATED TO THE PRIOR FISCAL YEAR WAS INCORRECTLY RECORDED IN FISCAL YEAR 2019.** We identified approximately \$2.5 million in depreciation expense related to Fiscal Year 2018 that was posted incorrectly in the current fiscal year. We found that depreciation related to the Department's buildings was not recorded for 13 months after capital improvements were added to the value of the asset in CORE in July 2017. This was due to the Department's failure to approve the asset modification entry. When Department staff approved the modification entry in August 2018, CORE recorded depreciation expense for the 13 months the asset was "pending," which included 11 months of Fiscal Year 2018.
- **DEPRECIATION RELATED TO FUTURE FISCAL YEARS WAS INCORRECTLY RECORDED IN FISCAL YEAR 2019.** We identified \$2.2 million of depreciation expense related to future fiscal years that was incorrectly recorded in Fiscal Year 2019. We found that the full value of capital assets added to an existing asset during Fiscal Year 2018 was inappropriately expensed in CORE during Fiscal Year 2019. Because Department staff failed to extend the asset's useful life to account for the additional expected use of the asset, CORE recorded the remaining asset balance, including the cost of the new assets, as depreciation in the current year when the original asset reached the end of its depreciable life.
- **AN ASSET WAS CAPITALIZED INCORRECTLY IN FISCAL YEAR 2019.** During Fiscal Year 2019, Department staff capitalized \$2.0 million in building improvements in CORE, but provided supporting documentation that indicated that the asset had been placed into

service during a prior fiscal year, and should have been capitalized accordingly.

After we notified the Department of these errors, Department staff corrected them in CORE.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place over the recording of capital assets and related depreciation. Specifically, Department staff who were processing capital asset-related transactions were not adequately trained on the Manual's requirements, State Fiscal Rules, or on how to use CORE for entering and tracking capital assets. In addition, the Department lacked well-defined policies and procedures over capital assets, including all necessary responsibilities required by the OSC and State Fiscal Rules, such as review of the Automated Mass Depreciation entries posted in CORE. The Department also lacked an adequate review process over recording, modifying, and tracking capital assets and depreciation in CORE.

WHY DO THESE PROBLEMS MATTER?

Without strong internal controls over capital assets, the Department risks significantly misstating its assets in CORE, and ultimately in the State's financial statements.

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

RECOMMENDATION

2019-015

History Colorado should improve its internal controls over the recording of capital assets and depreciation by:

- A Establishing and implementing well-defined policies and procedures over capital assets, including specific requirements noted in the Office of the State Controller's (OSC) *Fiscal Procedures Manual* (Manual)

and the State Fiscal Rules. At a minimum, these procedures should detail the process for recording, modifying, and tracking capital assets in the Colorado Operations Resource Engine's (CORE) capital asset module.

- B Implementing a required detailed review of History Colorado's depreciation entries for accuracy, as well as the recording, modifying, and tracking of capital assets.
- C Providing staff training on CORE, State Fiscal Rules, and the OSC's Manual, as well as History Colorado's updated policies and procedures.

RESPONSE

HISTORY COLORADO

- A AGREE. IMPLEMENTATION DATE: JUNE 2020.

History Colorado will establish and implement policies and procedures over capital assets, including detailing the process for recording, modifying, and tracking capital assets in CORE and those noted in the Office of the State Controller's *Fiscal Procedures Manual* and State Fiscal Rules.

- B AGREE. IMPLEMENTATION DATE: JUNE 2020.

History Colorado will implement a detailed quarterly review of the Department's depreciation entries and capital asset recording, modifying, and tracking.

- C AGREE. IMPLEMENTATION DATE: JUNE 2020.

History Colorado will provide staff training on the Department's updated policies and procedures that includes requirements noted in the State Fiscal Rules and the Office of the State Controller's *Fiscal Procedures Manual*, as well as the Colorado Operations Resource Engine (CORE) capital asset module.

CONTROLS OVER PAYROLL

The Department's accounting division (Division) is responsible for all of the Department's financial reporting, including the accuracy and completeness of financial transactions recorded in CORE. Division employees process all payroll transactions through the State's payroll system, the Colorado Personnel Payroll System (CPPS), which are then automatically uploaded to and recorded in CORE.

During Fiscal Year 2019, the Department spent approximately \$10.2 million on salaries and wages for its 121 FTE.

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

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over payroll processing during Fiscal Year 2019. We performed the following procedures as part of our audit testwork:

- We tested the Department's payroll processes through physical walkthroughs, inquiries, and reviews of various payroll documentation, including the Department's policies and procedures over monthly payroll, such as those related to reconciliations between CPPS and CORE.
- We reviewed the Department's CPPS payroll summary reports for 2 months of Fiscal Year 2019 to determine whether Division staff performed appropriate secondary reviews of the payroll summary reports.
- We reviewed the Department's CPPS payroll register for 1 month of Fiscal Year 2019 to determine whether Department management appropriately reviewed and verified that the employees listed in the

payroll register were current employees and that their pay rates were accurate.

- We reviewed three of four of the Department's Fiscal Year 2019 quarterly reporting certifications submitted to the OSC to determine whether the Department attested to completing required monthly payroll reconciliations between CPPS and CORE.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State statute [Section 24-30-204(2), C.R.S.] requires all state departments to "submit a quarterly report of financial information to the controller no later than 30 days after the last day of each fiscal year quarter." As part of each quarterly submission, the Manual requires all departments that process payroll through CPPS to certify that payroll reconciliations have been completed for the quarter.

State Fiscal Rule 1-2(3.5), *Internal Controls*, requires departments to implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules. Examples of these internal controls include written policies and procedures, monthly reconciliations between CPPS and CORE, and secondary reviews by a supervisor or manager.

The Department has established written payroll procedures that include requirements for supervisory reviews. For example, after Division staff enter payroll information into CPPS, Department managers are to review the CPPS payroll register and verify that all employees listed are current employees and that pay rates are accurate. Department staff indicated that they have also established informal review procedures over payroll that are not included in the written procedures. For example, a separate Division staff, other than the one preparing the payroll run, performs a review of the monthly CPPS payroll summary reports for accuracy.

The *Standards for Internal Control in the Federal Government* (Green Book) issued by the U.S. Government Accountability Office and

implemented for Colorado by the State Controller states in paragraph 10.03, *Design of Appropriate Types of Control Activities*, that, “Management [should design] appropriate types of control activities for the entity’s internal control system,” including the “accurate and timely recording of transactions.”

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified the following issues during our audit:

- **FAILURE TO COMPLETE REQUIRED PAYROLL RECONCILIATIONS.** We found that the Division did not perform CPPS to CORE payroll reconciliations for the first three quarters of Fiscal Year 2019. However, after we noted that Division staff erroneously certified to the OSC that they had completed payroll reconciliations for those quarters, staff reported that they did not realize the procedures they were performing did not include all of the necessary payroll reconciliation requirements. After we notified the Department of the missing reconciliations, staff performed a complete reconciliation from CPPS to CORE for the fourth quarter of the fiscal year.
- **LACK OF DOCUMENTED SECONDARY REVIEW OF PAYROLL SUMMARY REPORTS.** There was no evidence of Division staff’s secondary review on either of the two monthly CPPS payroll summary reports that we tested.
- **LACK OF CONSISTENT AND TIMELY PAYROLL REGISTER REVIEW BY DEPARTMENT MANAGEMENT.** Based on our discussions with staff, Department management’s review of the payroll registers only took place during the first 3 months of the fiscal year. We obtained evidence of one of the reviews performed, noting that it was not completed until 2 months after the pay period.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls over payroll processing. First, the Department’s documented policies and procedures for the payroll process did not include all necessary responsibilities

required by State Fiscal Rules and the OSC, such as the performance of monthly reconciliations between CPPS and CORE. In addition, the policies and procedures lacked detail and were unclear on specific Department policies. For example, Department procedures included a requirement for management to review the monthly payroll registers, but they did not include a timeframe for when that review must have been completed in order to ensure timely reviews. They also did not have a requirement that the review must be documented.

Furthermore, the policies and procedures were incomplete and did not include all procedures that were actually being carried out, such as the Department's informal policy to have a separate Division staff perform a review of the monthly CPPS payroll summary reports. Finally, Division staff who were processing and reviewing payroll were not adequately trained on the Department's payroll process and specific State Fiscal Rules and Manual requirements, including the requirement to perform CPPS to CORE reconciliations.

WHY DO THESE PROBLEMS MATTER?

Without strong internal controls over payroll processing, the Department cannot ensure that employees are paid accurately and appropriately. Due to the lack of monthly payroll system reconciliations, payroll errors may not be detected and corrected in a timely manner. Further, strong internal controls help to ensure payroll expenditures reported on the State's financial statements are accurate and complete. This is especially important given the large amount of payroll expenditures the Department records each year.

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

RECOMMENDATION

2019-016

History Colorado should improve its internal controls over its payroll processes by:

- A Updating its existing policies and procedures to include all necessary responsibilities required by State Fiscal Rules and the Office of the State Controller (OSC), as well as all History Colorado payroll processes not currently included in the documented policies. In addition, the updated policies and procedures should include requirements to document and maintain evidence of any reviews that are performed, as well as the timeframe in which those reviews should be performed.
- B Ensuring that representations made to the OSC are accurate and supported by the maintenance of appropriate documentation.
- C Providing adequate training to staff over the performance of payroll processes and internal control procedures, including training on requirements for payroll outlined in History Colorado's policies and procedures, as updated; the OSC's *Fiscal Procedures Manual*; and State Fiscal Rules.

RESPONSE

HISTORY COLORADO

- A AGREE. IMPLEMENTATION DATE: JUNE 2020.

History Colorado will update its existing policies and procedures to include all payroll processes and a requirement to document and maintain evidence of any reviews that are performed, as well as the timeframe in which those reviews will be performed. The updated policies and procedures will comply with all necessary responsibilities required by State Fiscal Rules and the Office of the State Controller.

B AGREE. IMPLEMENTATION DATE: JULY 2020.

History Colorado will establish an internal process to ensure representations made to the OSC are accurate and supported by appropriate and properly maintained documentation.

C AGREE. IMPLEMENTATION DATE: JUNE 2020.

History Colorado will provide training to staff on payroll processes and internal controls procedures. Training will cover requirements for payroll outlined in the Department's policies and procedures, as updated; the OSC's *Fiscal Procedures Manual*; and State Fiscal Rules. Training will occur once the Department's policies and procedures are updated, when a new staff member is hired, and when changes occur to the Department's policies and procedures, or other such guidelines.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

The Division is responsible for all of the Department's financial reporting, including the accurate, complete, and timely entry and approval of financial transactions in CORE. Period 13 is the departmental financial accounting period for adjustments, error corrections, and reclassifications identified during final fiscal year-end closing processes for all departments.

The OSC collects information from state departments and institutions after each fiscal year-end in the form of exhibits to assist in its preparation of the State's financial statements and required note disclosures.

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

The purpose of the audit work was to determine whether the

Department had adequate financial accounting and reporting internal controls in place during Fiscal Year 2019.

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

- We performed testwork related to the Department's policies and procedures over the preparation and review of year-end accounting transactions and exhibits.
- We reviewed a sample of five of the Department's exhibits and related supporting documentation prepared by staff and submitted to the OSC for Fiscal Year 2019 to determine whether Division staff prepared the exhibits in accordance with the Manual.
- We analyzed CORE transactional data recorded after Period 13 to identify the number and dollar amount of transactions processed by the Department after the statutorily-required deadline for the closing of the State's accounting records.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- State Fiscal Rule 1-2, *Internal Controls, Rule 3.5*, requires that state departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to State Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)."
- The OSC's *Instructions for Exhibits* outline specific requirements for departments' completion of exhibits. For example, Exhibit D1, *Governmental and Internal Service Fund-Debt Service Requirements to Maturity*, reports the debt service requirements for the liabilities reported in the governmental activities column of the *Statement of Net Position*. The OSC uses information from the exhibits to support the notes to the financial statements.

- State statute [Section 24-30-204(3), C.R.S.] requires the State's official accounting records to be closed no later than 35 days after the end of the fiscal year. For Fiscal Year 2019, the State's accounting records were required to be closed by August 5, 2019.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We determined that the Department did not have sufficient internal controls in place over its financial accounting and reporting processes during Fiscal Year 2019. Specifically, we found the following:

- The Division posted 14 entries totaling \$7.4 million after the State's statutory closing deadline of August 5, 2019. Three of these entries, totaling approximately \$6.7 million, were transactions posted to correct errors identified during the audit. The remaining 11 entries, totaling approximately \$613,000, represented adjustments that were needed to finalize the Department's year-end financial statement balances.
- Two of the five exhibits that we reviewed (40 percent) were incorrect and required revisions, as noted below:
 - Division staff did not report the appropriate amount of future interest payments the Department is required to make for Certificate of Participation payments on the Exhibit D1, *Governmental and Internal Service Fund-Debt Service Requirements to Maturity*. Specifically, Division staff did not account for a federal subsidy received that would reduce future interest payments made. This resulted in reported total interest payments being overstated on the Exhibit D1 by approximately \$15.9 million. After we notified the Division of the issues, Division staff revised and resubmitted the Exhibit D1.
 - Division staff reported incorrect information on the Exhibit O1, *Related Party Transactions*. The Department originally reported \$442,000 of related party transactions on the Exhibit O1; after

we questioned Department staff about the reported transactions, Division staff consulted with the OSC and determined that the reported transactions did not meet the definition of related party transactions. Division staff subsequently removed the transactions on the Exhibit O1 and resubmitted a corrected exhibit to the OSC.

WHY DID THESE PROBLEMS OCCUR?

The Department lacked adequate internal controls over the financial accounting year-end closing process for Fiscal Year 2019. It did not have documented procedures for preparing and reviewing department exhibits, or for ensuring that all year-end accounting entries are made and reviewed before the statutory close. It also did not ensure that staff were appropriately trained on required fiscal year-end accounting entries and exhibit requirements. In addition, the Department did not have a process in place requiring staff to perform a variance analysis comparing the Department's current-year financial information to the prior fiscal year to identify significant year-over-year variances and any potential misstatements. Finally, the Department experienced accounting staff turnover and was using temporary help during Fiscal Year 2019. This resulted in many of the required year-end tasks falling to personnel who were either new to the Department or who had never performed the required tasks before, coupled with a lack of supervisory review.

WHY DO THESE PROBLEMS MATTER?

Strong financial accounting internal controls, including effective review processes and procedures over financial transactions and exhibits, are necessary to ensure that balances are reported accurately and in accordance with generally accepted accounting principles. Without sufficient internal controls, the Department cannot ensure that it is providing complete and accurate financial information to the OSC, and ultimately that the State's financial statements are accurate.

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

RECOMMENDATION

2019-017

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

- A Developing and implementing policies and procedures for preparing and reviewing fiscal year-end accounting activities, including History Colorado's exhibits and all necessary responsibilities required by State Fiscal Rules and the Office of the State Controller.
- B Instituting a fiscal year-end variance analysis process, including requiring History Colorado staff to compare current year financial information to the prior fiscal year to identify potential misstatements.
- C Adequately training staff on History Colorado's new policies and procedures for preparing and reviewing exhibits.
- D Ensuring a consistent and timely supervisory review process is in place over accounting activities, including fiscal year-end processes.

RESPONSE

HISTORY COLORADO

- A AGREE. IMPLEMENTATION DATE: JULY 2020.

History Colorado will develop and implement policies and procedures for year-end accounting activities, including Department exhibits and all necessary responsibilities required by State Fiscal Rules and the Office of the State Controller (OSC).

- B AGREE. IMPLEMENTATION DATE: JULY 2020.

History Colorado will institute a year-end variance analysis process, with a comparison to prior year amounts, to its year-end closing

procedures. This will be an additional tool to ensure accuracy of year-end activities and reporting.

C AGREE. IMPLEMENTATION DATE: JUNE 2020.

History Colorado will fully review its policies and procedures, and update as applicable. Staff will be provided training on the updated policies and procedures, including those regarding department exhibits, in advance of the Fiscal Year 2020 close. This training will also include information received at the Office of the State Controller's Fiscal Year 2020/2021 Open/Close training.

D AGREE. IMPLEMENTATION DATE: JULY 2020.

History Colorado will establish an internal process to ensure a consistent, timely supervisory review process is in place over accounting activities, including fiscal year end processes. This internal process will be communicated to all staff at History Colorado.

METROPOLITAN STATE UNIVERSITY OF DENVER

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

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

The University offers 99 major fields of study and 97 minors, 35 certificates, and 32 licensure programs through its College of Business; School of Education; School of Hospitality, Events, and Tourism; College of Letters, Arts and Sciences; and College of Professional Studies. Degrees include Bachelor of Science, Bachelor of Arts, Bachelor of Fine Arts, Bachelor of Music, Bachelor of Music Education, and seven Master’s majors and four Master’s certificates. 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. The Master’s major programs include art in teaching, social work, professional accountancy, health administration, business administration, cybersecurity, and Human Nutrition and Dietetics.

Enrollment and faculty and staff information is provided below. Full-time equivalent students reported by the University for the last 3 fiscal years are as follows:

METROPOLITAN STATE UNIVERSITY OF DENVER FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2017 THROUGH 2019			
	2017	2018	2019
Resident Students	14,771	14,733	14,570
Nonresident Students	528	519	538
TOTAL STUDENTS	15,299	15,252	15,108
Faculty FTE	843	853	836
Staff FTE	502	517	533
TOTAL FACULTY AND STAFF FTE	1,345	1,370	1,369
SOURCE: Metropolitan State University of Denver's financial statements for the Fiscal Year Ended June 30, 2019.			

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the University.

METROPOLITAN STATE UNIVERSITY OF DENVER	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	-	4	-		

The following comments were prepared by the public accounting firm of Plante Moran, PLLC, which performed the Fiscal Year 2019 audit of Metropolitan State University of Denver under contract with the Office of the State Auditor.

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

BANNER—INFORMATION SECURITY

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

The purpose of the audit work was to review IT general controls related to information security over the Banner system, through inquiries with Information Technology Services (ITS) staff and reviewing supporting documentation and configuration settings.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We identified four areas needing improvement related to information security controls over Banner or its system infrastructure components. We measured the results of our audit work against MSU Denver's IT policies; and the National Institutes of Standards and Technology, Special Publication 800-53, a best practice framework for governmental systems, as applied in the Colorado Information Security Policies, issued by the Governor's Office of Information Technology.

WHY DID THESE PROBLEMS OCCUR?

These problems occurred due to the following reasons:

- MSU Denver staff failed to complete the final step of specific MSUD information security procedures.
- ITS staff did not follow MSU Denver's IT policies.
- ITS staff reported that a specific formalized information security

requirement has not been established to be performed over the Banner system.

WHY DO THESE PROBLEMS MATTER?

Without the implementation of strong Banner information security activities, there are risks that unauthorized individuals could access Banner and that unauthorized changes could occur within the system. Consequently, such risks could potentially cause material misstatements to the University's financial statements.

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

RECOMMENDATION 2019-018

Metropolitan State University of Denver should improve its information security controls over Banner by:

- A Mitigating the information security problem noted in the confidential finding PART A.
- B Mitigating the information security problem noted in the confidential finding PART B.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JUNE 2020.

Management's response has been communicated in the detailed confidential findings and the recommendations will be implemented by June 30, 2020.

BANNER—CHANGE MANAGEMENT

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

The purpose of our audit work was to review general IT controls related to change management over the Banner system, through inquiries with ITS staff and reviewing supporting documentation and configuration settings.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We found a problem with the University's change management process. We measured the results of our audit work against the National Institutes of Standards and Technology, Special Publication 800-53, a best practice framework for governmental systems, as applied in the Colorado Information Security Policies, issued by the Governor's Office of Information Technology.

WHY DID THIS PROBLEM OCCUR?

The University had not formalized or implemented a change management policy that addressed the problem identified during the audit.

WHY DOES THIS PROBLEM MATTER?

Not formalizing and implementing change management policies that align with industry best practices increases the risk that inappropriate changes will be promoted to the production environment, which may impact the integrity or availability of the system and its data, including information used for the University's financial reporting.

CLASSIFICATION OF FINDING

SIGNIFICANT DEFICIENCY

THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION

RECOMMENDATION

2019-019

Metropolitan State University of Denver should improve its change management IT controls by mitigating the change management problem noted in the confidential finding.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: FEBRUARY 2020.

Management's response has been communicated in the detailed confidential findings and the recommendation will be implemented by February 1, 2020.

COMPUTER OPERATIONS —ENDPOINT PROTECTION AND VULNERABILITY MANAGEMENT

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

The purpose of the audit work was to review controls related to IT

operations controls related to endpoint protection and vulnerability management over financial applications. Testing we performed included performing inquiries with ITS staff responsible for IT operations controls and inspection of supporting documentation.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We identified the problems related to the University's endpoint protection practices. We measured the results of our audit work against MSU Denver's IT policies and the National Institutes of Standards and Technology, Special Publication 800-53, a best practice framework for governmental systems, as applied in the Colorado Information Security Policies, issued by the Governor's Office of Information Technology.

WHY DID THESE PROBLEMS OCCUR?

The University policy provided allowances that did not align with best practice frameworks.

WHY DO THESE PROBLEMS MATTER?

Without effective endpoint security management policies, processes and controls supporting the Banner system environment, vulnerabilities in systems software, hardware, firmware, or configurations could be exploited or left open to cyber-attacks. Ultimately, these risks could impact the confidentiality, integrity, and availability of data processed, stored, or transmitted by the Banner system.

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

RECOMMENDATION

2019-020

Metropolitan State University of Denver should improve IT operations controls by mitigating the computer operations problems noted in the confidential finding.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: NOVEMBER 2019.

Management's response has been communicated in the detailed confidential findings and the recommendation was implemented November 21, 2019.

UNIVERSITY OF NORTHERN COLORADO

Eighteen years after the City of Greeley, Colorado, was founded, a movement was started to establish a “normal” school to supply teachers for the community and the state. The law creating the University of Northern Colorado (UNC or University), originally known as the State Normal School, was signed April 1, 1889. In 1911, the name was changed to Colorado State Teachers College until 1935 when it was renamed Colorado State College of Education. In 1957, the name changed to Colorado State College. The act changing the name to the University of Northern Colorado became law on May 1, 1970, thus making official the university-level work which it has offered since 1929.

The Board of Trustees is the governing body of the University and is composed of seven members appointed by the Governor, with consent of the Senate, for 4-year terms (effective for terms beginning July 1, 1987); one faculty member elected by the faculty, and one student member elected by the student body.

The University 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 prelaw, pre-medicine, and others. Historically, the principal emphasis has been preparing students for careers in education.

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

UNIVERSITY OF NORTHERN COLORADO FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2017 THROUGH 2019			
	2017	2018	2019
Resident Students	7,525	7,476	7,257
Nonresident Students	1,465	1,513	1,436
TOTAL STUDENTS	8,990	8,989	8,693
Full-Time Faculty FTE	485	509	514
Part-Time Faculty FTE	305	328	358
TOTAL FACULTY AND STAFF FTE	790	837	872
SOURCE: University of Northern Colorado's financial statements for the Fiscal Year Ended June 30, 2019.			

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the University.

UNIVERSITY OF NORTHERN COLORADO	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	-	2	-	-	2

The following comment was prepared by the public accounting firm of RubinBrown, LLP, which performed the Fiscal Year 2019 audit work at the University under contract with the Office of the State Auditor.

COLORADO OPERATIONS RESOURCE ENGINE AND BANNER—INFORMATION SECURITY

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be issued through a separate “classified or limited use” report. This is due to the potential damage that could be caused by the misuse of

that information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to the University in a separate, confidential memorandum.

The importance of IT general controls being designed, in place, and operating effectively provides increased assurance that information accessed, stored, and reported on in a system is reliable. The University utilizes two primary financial systems as part of the financial reporting process and in developing the University's annual financial statements: CORE, the State's accounting system, and the Banner System.

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

The purpose of our audit work was to determine whether the University had IT information security internal controls in place for CORE and Banner during Fiscal Year 2019. We performed inquiries with University staff and other testing to understand the current University processes related to the IT information security internal controls.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the OSC's CORE information security policy and the University's Banner system information security procedures.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the University was not complying with certain policy and procedure requirements related to CORE and Banner information security controls.

WHY DID THESE PROBLEMS OCCUR?

The University reported there was turnover of University staff responsible for CORE information security processes during the fiscal year, and the new responsible staff were unaware of the OSC's CORE information security policy requirements.

The University had not followed its process nor sufficiently formalized a process to ensure that Banner information security procedures were completed appropriately and consistently.

WHY DO THESE PROBLEMS MATTER?

The University is responsible for the reliability of the information contained in CORE and the Banner System. By not applying appropriate information security controls for CORE and the Banner system, the State and University are at risk of undetected misstatements in financial reporting or data loss.

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

RECOMMENDATION

2019-021

The University of Northern Colorado should improve IT controls to safeguard information contained in the Colorado Operations Resource Engine (CORE) and the Banner System by:

- A Mitigating the information security problem noted in confidential finding PART A.
- B Mitigating the information security problem noted in confidential finding PART B.

RESPONSE

UNIVERSITY OF NORTHERN COLORADO

A AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The University agrees with the audit finding for the 2019 fiscal year.
The University will work to mitigate the specific problems noted in
the confidential finding, PART A.

B AGREE. IMPLEMENTATION DATE: JANUARY 2020.

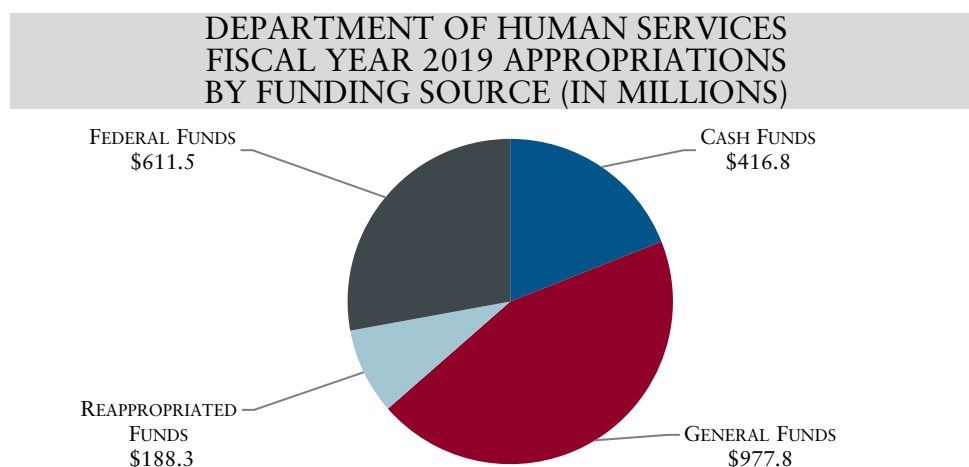
The University agrees with the audit finding for the 2019 fiscal year.
The University will work to mitigate the specific problems noted in
the confidential finding, PART B.

DEPARTMENT OF HUMAN SERVICES

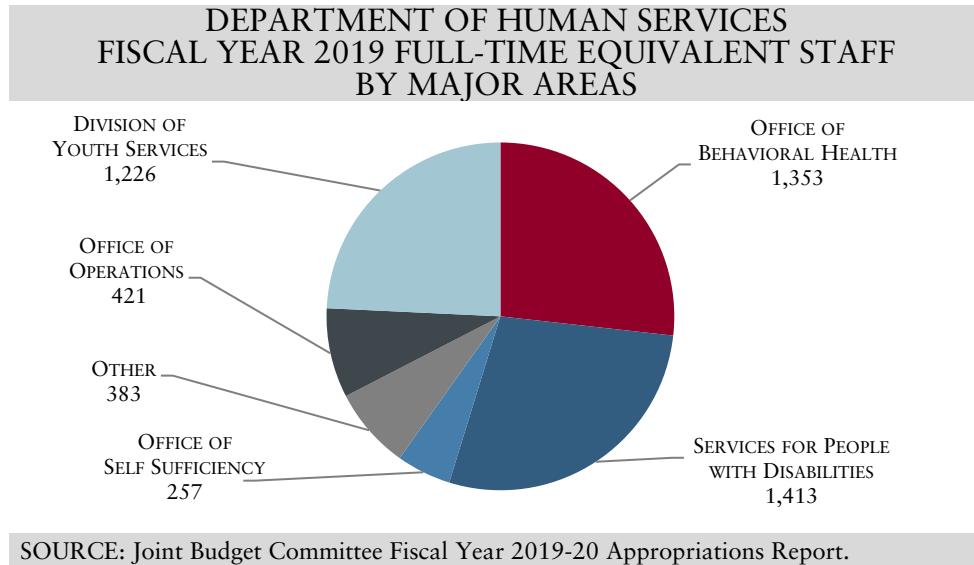
The Department of Human Services (Department or CDHS) is solely responsible, according to statute [Section 26-1-111 (1), C.R.S.], for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered 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.

For Fiscal Year 2019, the Department was appropriated approximately \$2.2 billion and 5,053 full-time equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2019.



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.



FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF HUMAN SERVICES	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	3	-	3	3*	-	9

* SEE SECTION III: FEDERAL AWARDS FINDINGS.

ELECTRONIC BENEFITS TRANSFER SYSTEM— COMPLEMENTARY USER ENTITY CONTROLS

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

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

The Department oversees the administration of a number of federal programs, such as the Supplemental Nutrition Assistance Program and the Temporary Assistance for Needy Families program, in which the benefits are transferred to eligible individuals or families by the Electronic Benefits Transfer System (EBTS). These eligible individuals or families can then access those benefits with a debit-like card through a point-of-sale terminal at a variety of merchants, such as grocery stores.

The Department, which is the business owner of EBTS, contracts with a third-party service organization, Fidelity National Information Services, Inc., (Fidelity), to distribute the eligible benefits through EBTS.

Fidelity’s contractual agreement with the Department also requires Fidelity to obtain an annual audit under the American Institute of Certified Public Accountants’ *Statements on Standards for Attestation Engagements* (SSAE18) and provide an independent auditor’s opinion as part of its System and Organization Controls (SOC 1, Type II) report on its internal controls over financial reporting.

The independent auditor’s opinion provides assurance to the Department that Fidelity’s internal controls over financial reporting were designed appropriately, placed into operations, and were operating effectively. Fidelity has also stated that there are certain internal controls that must be present at the user entity, in this case the Department, for a user of the report to fully rely on Fidelity’s EBTS internal controls. These controls, according to SSAE18, are referred to as Complementary User Entity Controls (User Controls)

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

We performed inquiries of the EBTS staff at the Department, reviewed the EBTS SOC 1, Type II report from Fidelity, and performed a walkthrough of the controls to determine whether the identified IT User Controls over EBTS were designed appropriately, in place, and operating effectively at the Department.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit against the User Controls listed within the SOC 1, Type II report, Colorado Information Security Policies (Security Policy or Policies), and the Governor's Office of Information Security's Enterprise Change Management policy.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found certain information security and change management problems with certain EBTS User Controls during Fiscal Year 2019.

WHY DID THESE PROBLEMS OCCUR?

We identified the following causes for these problems:

- The Department stated that they did not have a process to review and ensure compliance with Security Policy requirements in the area in which we noted a specific information security problem.
- Department staff stated that the change management procedures that were documented did not require a high level of detail to ensure that the procedures were carried out.

- Department staff stated that the Department relied on the counties to follow the counties' procedures for the specific information security problem noted in the confidential finding.

WHY DO THESE PROBLEMS MATTER?

Failure to demonstrate implementation of required IT general controls over financial reporting does not provide for adequate assurances over the maintenance, operations, integrity, and security of the system and its data. This poses a risk to the integrity of the financial information being generated and maintained by the system.

CLASSIFICATION OF FINDING

MATERIAL WEAKNESS

THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION

RECOMMENDATION 2019-022

The Department of Human Services should improve IT controls over the Electronic Benefits Transfer System by:

- A Mitigating the information security problems noted in PART A of the confidential finding.
- B Mitigating the information security problems noted in PART B of the confidential finding.
- C Mitigating the information security problems noted in PART C of the confidential finding.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: APRIL 2020.

CDHS will work with our vendor to mitigate the security problem noted in the detailed confidential finding.

B AGREE. IMPLEMENTATION DATE: FEBRUARY 2020.

CDHS will correct the issue in the detailed confidential finding.

C AGREE. IMPLEMENTATION DATE: JUNE 2020.

CDHS will correct the issue in the detailed confidential finding.

CONTROLS OVER PAYROLL TIME CERTIFICATION

During Fiscal Year 2019, the Department spent approximately \$292.9 million on salaries and wages and had over 5,000 FTE 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 in the Colorado Operations Resource Engine (CORE), the State's accounting system. Payment amounts from CPPS are automatically batched into accounting entries in CORE. Payroll staff are responsible for performing monthly and biweekly reconciliations of expected to actual payroll for each employee and making financial adjustments to data in CORE when appropriate.

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, employees certify their time and supervisors are responsible for approving timesheets in the Department's timekeeping system for the pay period. The Department has two payroll and timekeeping units, located in Pueblo and Ft. Logan, which share the payroll responsibility for the Department.

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

The purpose of the audit work was to determine whether Department controls over the payroll process were functioning properly during Fiscal Year 2019 and whether payroll adjustments made by Department staff were appropriate and supported by properly certified and approved employee timesheets.

We reviewed a sample of 40 payroll adjustments from monthly and biweekly payroll reconciliations for Fiscal Year 2019 to determine whether Department staff calculated the adjustments correctly and whether each of the adjustments had proper supporting documentation. In addition, we reviewed 40 corresponding timesheets to determine whether Department staff appropriately certified their time and whether the supervisor approved the timesheet within the required timeframes specified in Department policy.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The Department's *Certified Timesheet Guidelines* state that all signed, certified timesheets must be maintained and kept by the employee's work unit timekeeper for 3 calendar years plus the current year. Timesheets may be retained in either electronic or paper format.

Department policy requires that each employee's timesheet be printed and signed by both the employee and the supervisor within 20 calendar days of the timekeeping system's month-end closing. The timekeeping system closes, or disallows entries, a few days before payroll processing for biweekly pay periods and a few days after payroll processing for monthly pay periods. The employee and supervisor signatures are intended to certify that the information on the timesheet is complete and accurate.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

While we did not identify exceptions with any of the adjustments we reviewed, we identified at least one error with 22 of the 40 related timesheets we tested (55 percent), as noted below:

- **MISSING TIMESHEETS.** The Department could not provide eight of the 40 signed and certified timesheets (20 percent) we requested for review. The Department provided a printout of the employees' hours from their timekeeping system to validate the employees' time worked for the periods covered by the missing timesheets, but we could not verify the employees' or supervisors' signatures or their timely certification.
- **CERTIFICATION OF TIMESHEETS.** Fourteen of the 40 timesheets (35 percent) were not signed and certified in accordance with Department policy. Specifically, five timesheets were not signed and certified by either the employee or their supervisor. On two timesheets, the supervisor's approval was dated before the employee certification date. The other seven timesheets were not signed within the required timeframes by either the employee or their supervisor, and ranged from 7 to 223 days late.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have sufficient processes in place to ensure that its payroll policies and procedures related to timesheets were enforced during Fiscal Year 2019.

All newly-hired employees and newly-hired and/or newly-promoted supervisors are required to attend online payroll-related training, including lessons on timesheet requirements and deadlines, through the Department's web-based training program. However, the Department did not have a mechanism for tracking or verifying employees' completion of these lessons. Therefore, they were unable to verify that all applicable staff participated in required payroll-related training during the year.

In addition, the Department does not have a periodic review process over timekeepers' records to ensure that all timesheets are retained.

WHY DO THESE PROBLEMS MATTER?

The lack of adequate controls over the timekeeping process fosters an environment in which errors or irregularities could occur. These issues may not be detected in a timely manner, which could result in more significant problems related to employees' pay.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2013-7B	

RECOMMENDATION

2019-023

The Department of Human Services (Department) should improve its internal controls over payroll by:

- A Enforcing the Department's policy requiring that employees certify and supervisors approve timesheets within the timeframes specified in the *Certified Timesheet Guidelines*.
- B Implementing a process for tracking employees' and supervisors' completion of payroll-related training and for following up to ensure training completion, as applicable.
- C Creating and implementing a periodic review process to ensure that unit timekeepers maintain all signed and certified timesheets according to the guidelines.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department developed an interim process for certifying time sheets while waiting for the implementation of the State's new enterprise human resources and time keeping system (the Workday/CGI platform). Originally, it was expected that this system would go live in the summer of 2019. This timing was postponed, so the Department explored other options to solve the problem. As a result, the Department has recently been given an exception from the use of the Statewide platform. In November, the Department engaged KRONOS to implement an updated time and leave system which will address this issue through automation and enhanced tracking. This system is expected to be implemented and fully functional by July 1, 2020. At that time, the Department will update policy to reflect the new process. In the interim, the Department will continue to send bimonthly and monthly emails to staff reminding them of the requirements and timeframes specified in policy.

B AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department has recently been given an exception from use of the State's enterprise human resources and time keeping system (the Workday/CGI platform). In November, the Department engaged KRONOS to implement an updated time and leave system which will address time sheet certification issues through automation and enhanced tracking. This system is expected to be implemented and fully functional by July 1, 2020. During and leading up to the implementation of the updated Kronos, all employees will be provided training on the new system which will be tracked and documented.

C AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department has recently been given an exception from use of the State's enterprise human resources and time keeping system (the Workday/CGI platform). In November, the Department engaged KRONOS to implement an updated time and leave system which will address time sheet certification issues through automation and enhanced tracking. The updated system will replace most of the duties the unit timekeepers performed related to the maintenance of the certified timesheets; and therefore, the certified timesheets will be maintained within the system. This system is expected to be implemented and fully functional by July 1, 2020.



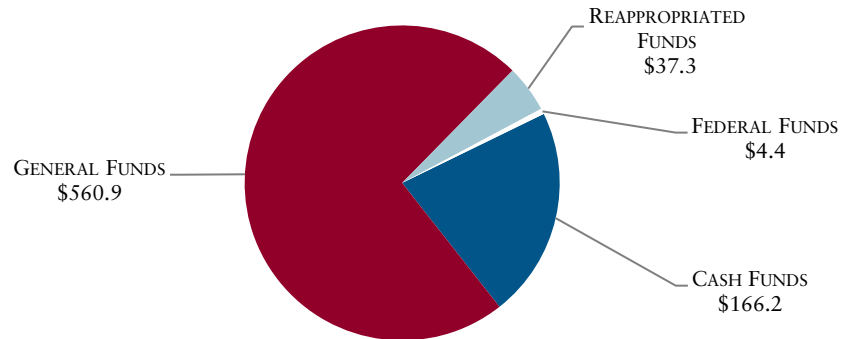
JUDICIAL BRANCH

The Judicial Branch (Branch) is a constitutionally separate branch of state government. The state court system includes the Colorado Supreme Court, the Colorado Court of Appeals, district courts in 22 judicial districts throughout the state, county courts in every county (except Denver County Court which is not part of the state court system), and water courts, one in each major river basin in Colorado. In addition, the Judicial Branch operates and manages adult and juvenile probation within the 22 judicial districts. The Colorado Judicial Branch employs more than 300 judges and 3,500 support staff members and is centrally administered by the Chief Justice of the Supreme Court. To assist the Chief Justice, the Supreme Court appoints the State Court Administrator. The Office of the State Court Administrator provides management supervision and support for the court system and the probation department, pursuant to the policies, guidelines, and directives promulgated by the Chief Justice. The Judicial Branch also includes the following independent agencies: the Colorado State Public Defender, the Office of Alternate Defense Counsel, the Office of the Child's Representative, the Office of Respondent Parents' Counsel, the Office of Attorney Regulation Counsel, and the Independent Ethics Commission.

For Fiscal Year 2019, the Branch was appropriated approximately \$768.8 million and 4,745 full-time equivalent (FTE) staff.

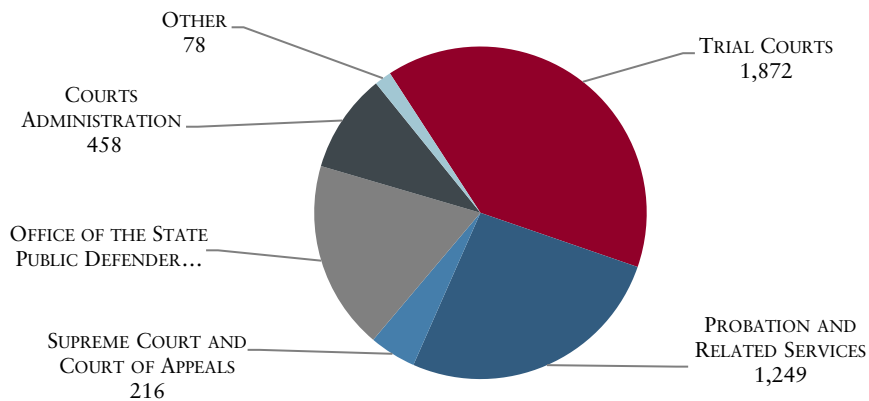
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Branch for Fiscal Year 2019.

JUDICIAL BRANCH FISCAL YEAR 2019 APPROPRIATIONS BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

JUDICIAL BRANCH FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Branch.

JUDICIAL BRANCH	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	-	4	-	-	4

The following comments were prepared by the public accounting firm of RubinBrown LLP, which performed the Fiscal Year 2019 audit work at the Branch under contract with the Office of the State Auditor.

ACCOUNTING CONTROLS—LACK OF REVIEW AND TIMELINESS WITH EXHIBITS

The Branch's Accounting Section (Section) is responsible for reporting significant financial statement information for disclosure to the Office of the State Controller (OSC) via exhibit submissions. These exhibits provide a mechanism for the OSC to obtain information from state departments that cannot be obtained from the Colorado Operations Resource Engine (CORE), the State's financial accounting system. The exhibits are required to be submitted on a timely basis, be accurate, and be representative of the Branch's financial information for the fiscal year, in order to ensure the State's overall aggregate financial statement reporting is complete and accurate.

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

As part of our audit, we performed testing of the Branch's internal controls over various financial processes, including the Branch's preparation of its Fiscal Year 2019 exhibits. Our testing included comparing the exhibits with their related supporting documentation to determine whether the exhibits were prepared and submitted by Branch staff to the OSC accurately and in accordance with the OSC's *Fiscal Procedures Manual* (Manual). Three of the exhibits we reviewed included the following:

- Exhibit A1, *Changes in TABOR Revenue or Base Fiscal Year Spending*, which is used to report changes identified in prior year's

revenue reporting due to changes in recognition of Taxpayer's Bill of Rights (TABOR) revenues.

- Exhibit C, *Schedule of Changes in Long-Term Liabilities*, which is used to report the Branch's long-term liabilities and changes in those liabilities for the fiscal year.
- Exhibit R, *Application/Letter of Certification for Petty Cash and Change Funds*, which is used to report petty cash balances as of fiscal year-end.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The Manual [Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives* and Section 3.7a, *State of Colorado Accounting Organization Shared Responsibilities*] requires State departments to “establish internal controls for their departments” in order to, “Maintain an internal control environment that enhances sound business practices, clearly defines roles, responsibilities, and accountability, and provides for the prevention and detection of fraudulent activity.” This includes controls over the preparation of the applicable exhibits for submission to the OSC per the requirements of the Manual. In addition, per the Manual, the exhibits are also required to be submitted in a timely manner based on the OSC's fiscal year open/close calendar. The Fiscal Year 2019 reporting due dates for the applicable Exhibits were:

- Exhibit A1–August 14, 2019
- Exhibit C–August 14, 2019
- Exhibit R–August 14, 2019

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified errors and timeliness issues with several of the

Branch's exhibits submitted in Fiscal Year 2019. Specifically, we found the following:

- The Branch's Exhibit A1 reported a Branch-identified \$262,800 Fiscal Year 2016 TABOR adjustment entry incorrectly and after the due date. Specifically, the entry proposed by the Branch used the wrong revenue coding and was submitted 8 days after the required submission date. After we notified the Branch of the error on September 11, 2019, Branch staff submitted a corrected Exhibit A1 to the OSC on the same day, which was 28 days after the required submission date.
- The Branch's Exhibit C erroneously reported that there were no changes in the long-term liabilities of the Branch, although long-term balances of the Branch's Certificates of Participation decreased during the year by approximately \$4.85 million. Branch staff subsequently identified the error and submitted a corrected Exhibit C to the OSC 14 days after the required submission date.
- The Branch's Exhibit R was submitted late—22 days after the required submission date.

WHY DID THESE PROBLEMS OCCUR?

The Branch did not have a supervisory review process in place over OSC-required exhibits during Fiscal Year 2019 or sufficient controls to ensure the timely completion of exhibits. During the fiscal year, the Branch experienced staff turnover in the positions tasked with managing and reviewing the preparation and submission of the exhibits, including the Controller and Deputy Controller. The Branch had a lack of succession planning for these positions and hired one temporary staff to complete fiscal year-end activities, but did not have sufficient staff resources for reviews or to ensure staff were fully aware of the OSC submission requirements and that, ultimately, exhibits were submitted on a timely basis and without errors.

WHY DO THESE PROBLEMS MATTER?

A lack of adequate internal controls, including an adequate and timely review process, ultimately threatens the integrity of the State's financial statements by potentially affecting the accuracy and completeness of the financial reporting information contained in the financial statements and accompanying notes.

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

RECOMMENDATION 2019-024

The Judicial Branch should improve internal controls over financial accounting reporting and exhibit review and submission by:

- A Implementing a documented review of all exhibits to be submitted to the Office of the State Controller (OSC) by a person who is not the preparer of the exhibit and ensuring that all staff involved in the preparation and review process are aware of the OSC submission requirements.
- B Establishing a clear backup to the key review controls in the exhibit review process, so that in the event of turnover the control will continue to operate.

RESPONSE

JUDICIAL BRANCH

- A AGREE. IMPLEMENTATION DATE: AUGUST 2020.

The State Court Administrator's Office will establish procedures to ensure employees in the Accounting Unit understand the OSC Exhibit submission requirements and that all Exhibits are reviewed by an employee that did not prepare the Exhibit.

B AGREE. IMPLEMENTATION DATE: AUGUST 2020.

The State Court Administrator's Office will clearly establish the responsibility for submission of the Exhibits to multiple positions within the Accounting Unit to ensure appropriate backup in the event of turnover.

CORE—INFORMATION SECURITY

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

CORE is the primary interface for Branch employees to record the Branch's accounting activity and financial reporting information. The OSC developed policies, which apply to all state departments, outlining the requirements for information security for CORE. The State Court Administrator's Office provides the administrative oversight for the Branch including the development and implementation of internal controls.

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

The purpose of the audit work was to determine whether specific controls over CORE information security were in place, properly designed, and operating effectively.

We reviewed and tested specific information security controls over the

CORE system, which included interviewing relevant staff, reviewing policies and procedures, and testing specific information security controls.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of the audit work against the OSC's CORE policies.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Branch did not have sufficient controls in place and operating effectively over certain, specific CORE information security process areas.

WHY DID THESE PROBLEMS OCCUR?

The following causes were identified for the CORE information security problems noted:

- There was a lack of awareness and understanding on behalf of Branch staff in charge of carrying out the requirements of the OSC's CORE policies.
- There was turnover in the position tasked with managing and reviewing a specific CORE information security control during the fiscal year, and there was lack of succession planning for the position tasked with managing and reviewing CORE information security controls at the Branch.

WHY DO THESE PROBLEMS MATTER?

In combination, these deficiencies could impact the confidentiality, integrity, and availability of the CORE system and its data, including the data related to financial reporting.

CLASSIFICATION OF FINDING

SIGNIFICANT DEFICIENCY

THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION

RECOMMENDATION

2019-025

The Judicial Branch should improve its information security controls over the Colorado Operations Resource Engine by:

- A Mitigating the information security problem noted in confidential finding PART A.
- B Mitigating the information security problem noted in confidential finding PART B.

RESPONSE

JUDICIAL BRANCH

- A AGREE. IMPLEMENTATION DATE: MARCH 2020.

The State Court Administrator's Office is in the process of updating the security procedures around CORE to include the requirements detailed in the audit recommendation. The appropriate staff will be trained upon completion of the procedures.

- B AGREE. IMPLEMENTATION DATE: MARCH 2020.

The State Court Administrator's Office is in the process of identifying the appropriate staff to manage and review CORE security to alleviate the impact of employee turnover.

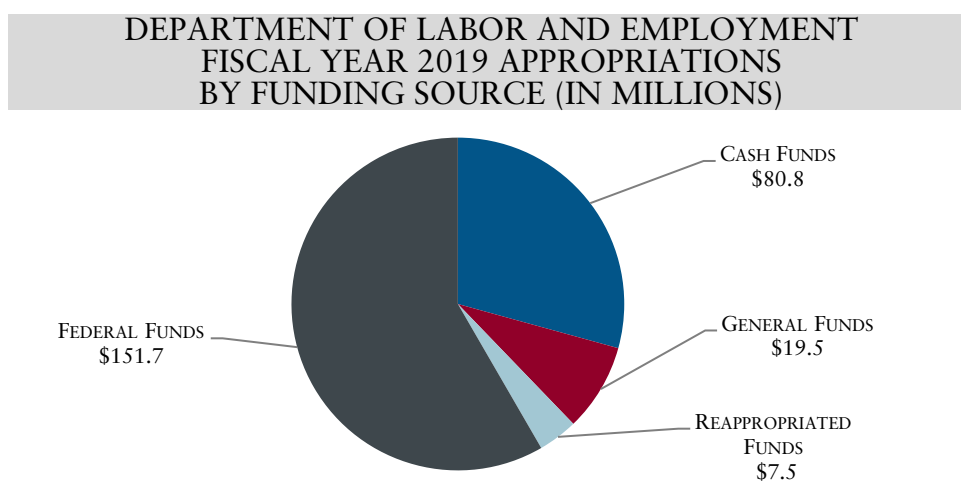


DEPARTMENT OF LABOR AND EMPLOYMENT

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

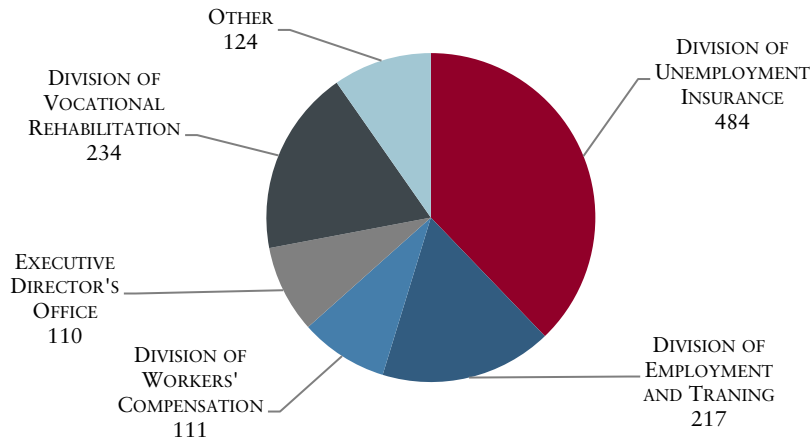
For Fiscal Year 2019, the Department was appropriated approximately \$259.5 million in federal and state funds, and approximately 1,280 full-time equivalent (FTE) staff.

The following charts show the appropriations by funding source within the Department for Fiscal Year 2019.



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

**DEPARTMENT OF LABOR AND EMPLOYMENT
FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF LABOR AND EMPLOYMENT	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	-	6	-	-	6

The following was prepared by the public accounting firm of ACM LLP, which performed Fiscal Year 2019 audit work at the Department of Labor and Employment under contract with the Office of the State Auditor.

CUBS, CATS, AND CLEAR INFORMATION SECURITY

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be issued through a separate "classified or limited use" report

because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to the Department and the Governor's Office of Information Technology (OIT) in a separate, confidential memorandum.

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

CUBS tracks unemployment benefit claims related to the Unemployment Insurance program. CATS tracks unemployment insurance premium payments made by employers. CLEAR captures and reports federal grant financial information for the Unemployment Insurance program and the Workforce Centers, which are satellite offices where unemployment benefits and services can be accessed. CUBS and CATS interface with the CLEAR system and, on a daily basis, Department staff manually update the Colorado Operations Resource Engine (CORE), the State's financial accounting system, with CLEAR data.

Generally, the Colorado Information Security Policies (Security Policies) and OIT Cyber Policies define the minimum requirements for the Department's systems. Responsibility for the reliability and availability of the CUBS, CATS, and CLEAR systems is shared between the Department, OIT, and the CLEAR vendor.

- The Department is responsible for having established procedures to ensure that information security controls are in place for the CUBS, CATS, and CLEAR systems.
- OIT, acting as the IT service provider for the CUBS and CATS systems, provides primary information security support.
- An outside vendor is primarily responsible for the CLEAR

application support. The vendor, through oversight from the Department, is required to follow Security Policies.

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

The purpose of our audit work was to review and test IT information security controls relating to CUBS, CATS, and CLEAR by interviewing relevant staff and reviewing policies and procedures. We also followed up on the Department's and OIT's progress with implementing our Fiscal Years 2017 and 2018 recommendations related to the CUBS, CATS, and CLEAR systems.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

During Fiscal Year 2019, our audit work found problems with the Department's and OIT's CUBS, CATS, and CLEAR information security controls, and that prior audit recommendations were partially implemented. We measured the results of our audit work against Security Policies, OIT Cyber Policies, the U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book), and IRS Publication 1075.

WHY DID THESE PROBLEMS OCCUR?

The Department and OIT provided the following causes for the problems identified:

- OIT staff did not provide the requested documentation by the end of the audit period.
- OIT stated that current OIT staff were unaware of reasons for

noncompliance with policies and that some configurations were established prior to current staff being in place.

- The Department and OIT had been implementing new practices and policies as part of the UI Modernization Project. As of the end of Fiscal Year 2019, all practices and policies had not been fully developed and reviewed to ensure that the CUBS, CATS, and CLEAR systems were in compliance with Security Policies, OIT Cyber Policies, and IRS regulations.
- As of February 2019, the Department engaged a new vendor for the CLEAR application, and the Department was working with the new vendor to address the problems related to information security controls.

WHY DO THESE PROBLEMS MATTER?

In combination, the identified information security problems increase the risks of inappropriate access to the systems and a minimal ability to detect system issues. Ultimately, these risks could adversely impact the confidentiality, integrity, and availability of the systems and their data.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-021A, 2018-021B, 2018-022A, 2018-022B, AND 2017-027D	

RECOMMENDATION 2019-026

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

- A Mitigating the information security problem noted in the confidential finding PART A.
- B Mitigating the information security problem noted in the confidential finding PART B.
- C Mitigating the information security problem noted in the confidential finding PART C.
- D Mitigating the information security problem noted in the confidential finding PART D.

RESPONSE

DEPARTMENT OF LABOR AND EMPLOYMENT

- A AGREE. IMPLEMENTATION DATE: AUGUST 2020.

The Department will work with Governor's Office of Information Technology to mitigate the security problems noted in Part A of the confidential finding.

- B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2020.

The Department will mitigate the security problems noted in Part B of the confidential finding.

- C AGREE. IMPLEMENTATION DATE: JUNE 2021.

The Department will work with the Governor's Office of Information Technology to mitigate the security problems noted in PART C of the confidential finding.

- D AGREE. IMPLEMENTATION DATE: SEPTEMBER 2020.

The Department will work with its CLEAR vendor and the Governor's Office of Information Technology to mitigate the security problems noted as outlined in Part D of the confidential finding.

RECOMMENDATION

2019-027

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

- A Mitigating the information security problem noted in the confidential finding PART A.
- B Mitigating the information security problem noted in the confidential finding PART B.
- C Mitigating the information security problem noted in the confidential finding PART C.
- D Mitigating the information security problem noted in the confidential finding PART D.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: AUGUST 2020.

The Governor's Office of Information Technology agrees with this finding. The Governor's Office of Information Technology will work with the Department of Labor and Employment to implement the recommendations in PART A by August 2020.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2020.

The Governor's Office of Information Technology agrees with this finding. The Governor's Office of Information Technology will implement the recommendations in PART B by September of 2020.

C AGREE. IMPLEMENTATION DATE: MARCH 2020.

The Governor's Office of Information Technology agrees with this finding. The Governor's Office of Information Technology will mitigate the finding and implement by March of 2020.

D AGREE. IMPLEMENTATION DATE: JUNE 2021.

The Governor's Office of Information Technology agrees with this finding. The Governor's Office of Information Technology will work with the Department of Labor and Employment to mitigate the finding and implement by June of 2021.

DEPARTMENT OF LABOR AND EMPLOYMENT

The following recommendations relating to internal control deficiencies each classified as a SIGNIFICANT DEFICIENCY were communicated to the Department in the previous year, and have not been remediated as of June 30, 2019, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

COLORADO UNEMPLOYMENT BENEFIT AND AUTOMATED TAX INFORMATION SYSTEMS					
CURRENT REC. NO.	2019-028	PRIOR REC. NO.	2018-023	IMPLEMENTATION DATE	A [1] B JANUARY 2020 C JANUARY 2020
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

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



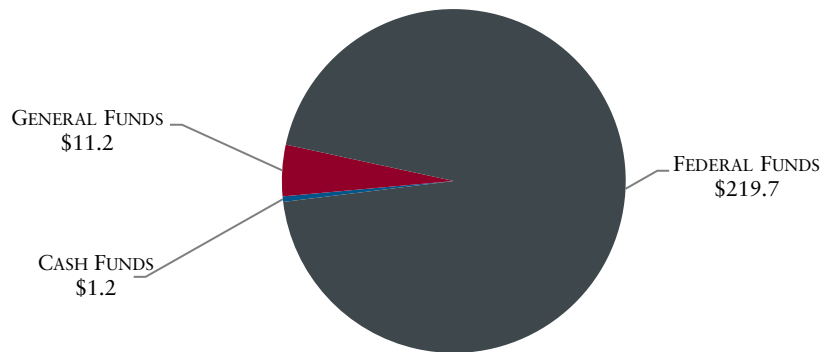
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

The Department of Military and Veterans Affairs (Department or DMVA) consists of three Divisions: the Division of the Colorado National Guard, the Colorado Division of Veterans Affairs (CVA), and the Colorado Wing of the Civil Air Patrol. The Colorado National Guard is a federally funded and recognized state militia which has a federal mission to fight and win our nation's wars and a state mission to provide defense support to civil authority in a time of natural or man-made disaster. The Adjutant General, who is the Commander of the Colorado National Guard, is appointed by the Governor and also serves as the Executive Director of the Department. The CVA offers advocacy to Colorado veterans, family members, and survivors in securing benefits earned through military service. The Colorado Wing of the Civil Air Patrol operates to assist in search-and-rescue of lost hikers or hunters and to transport emergency personnel when there is a disaster in a Colorado community.

For Fiscal Year 2019, the Department was appropriated approximately \$232.1 million and 1,407 full-time equivalent (FTE) staff.

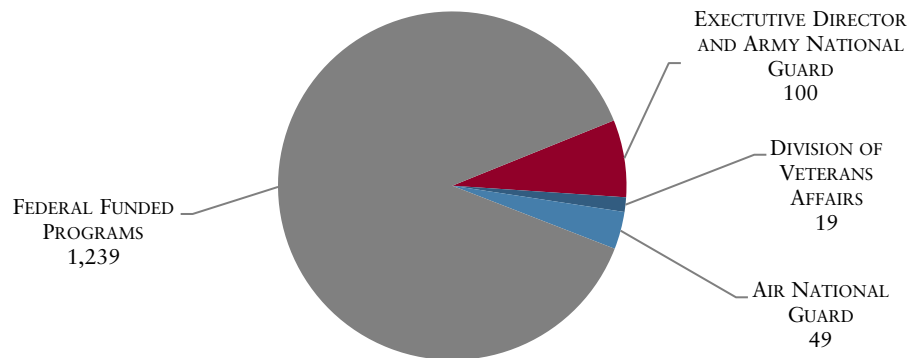
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2019.

**DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
FISCAL YEAR 2019 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

**DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	-	2	-	-	2

COLORADO OPERATIONS RESOURCE ENGINE— INFORMATION SECURITY

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

The Colorado Operations Resource Engine (CORE) was implemented by the State at the start of Fiscal Year 2015 to function as the State’s accounting system. The Office of the State Controller (OSC), within the Department of Personnel & Administration, developed CORE information security procedures which apply to all state departments.

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

The purpose of our audit work was to determine whether the Department has IT internal controls in place and operating effectively over information security for CORE.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the CORE information security procedures (CORE procedures).

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified that the Department was not fully complying with the CORE procedures.

WHY DID THESE PROBLEMS OCCUR?

The Department had not provided training to staff through documented procedures and guidance in accordance with the CORE procedures.

WHY DO THESE PROBLEM MATTER?

The Department is responsible for the information contained in CORE and ensuring information security controls are in place to maintain the data integrity of CORE.

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

RECOMMENDATION

2019-029

The Department of Military and Veterans Affairs should improve IT controls and safeguard information contained in the Colorado Operations Resource Engine system by:

- A Mitigating the information security problems identified in the confidential recommendation PART A.
- B Mitigating the information security problems identified in the confidential recommendation PART B.

RESPONSE

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

A AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

DMVA will mitigate the information security problems identified within the confidential finding of PART A.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

DMVA will mitigate the information security problems identified within the confidential finding of PART B.



DEPARTMENT OF PERSONNEL & ADMINISTRATION

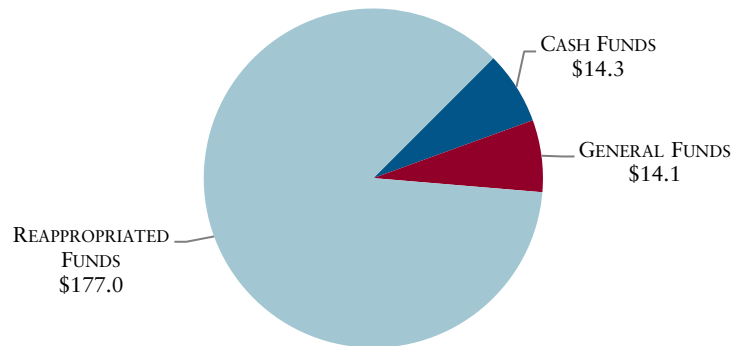
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the Executive Branch of state government. The Department administers the classified personnel system, which includes 32,832 full-time equivalent (FTE) employees across the State (excluding the Department of Higher Education), and provides general support for state departments. The Department includes the following divisions and offices:

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

For Fiscal Year 2019, the Department was appropriated approximately \$205.4 million and 426 FTE staff.

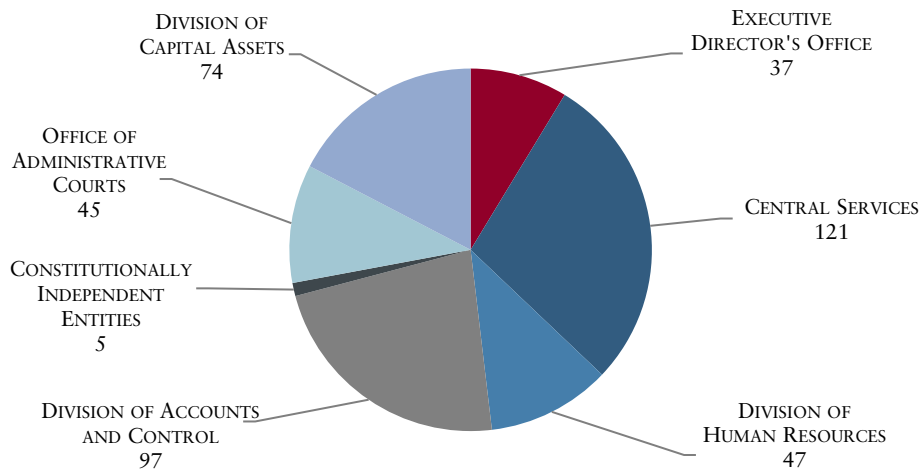
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2019.

DEPARTMENT OF PERSONNEL & ADMINISTRATION
FISCAL YEAR 2019 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

DEPARTMENT OF PERSONNEL & ADMINISTRATION
FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

OFFICE OF THE STATE CONTROLLER

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The OSC is responsible for managing the financial affairs of the State of Colorado, which includes management of the State's payroll system, payment processing, the preparation of the State's financial statements due to the Governor and General Assembly by September 20th (Financial

Statements), and ensuring compliance with specific federal reporting requirements. As part of fulfilling this responsibility, the OSC is the functional business owner of the State's financial accounting system, the Colorado Operations Resource Engine (CORE), and the State's payroll system, the Colorado Personnel Payroll System (CPPS). As part of being the functional business owner of these systems, the OSC is responsible for providing guidance to the various state departments on the use of these systems, overseeing certain access and information security requirements of these systems, and ensuring that the systems are working in the way they are intended.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF PERSONNEL & ADMINISTRATION	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	11	-	1	-	1	13

STATUTORY COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING

The OSC is statutorily responsible for ensuring that the State's accounting records are closed within 35 days of fiscal year-end, and for preparing the State's Financial Statements and submitting them to the Governor and General Assembly by September 20 each year. The OSC

is also responsible for issuing the State's audited *Comprehensive Annual Financial Report* (Annual Report) each year.

Both the Financial Statements and Annual Report must be prepared in accordance with generally accepted accounting principles (GAAP), as required in statute [Section 24-30-204(1), C.R.S.] for the Financial Statements and the American Institute of Certified Public Accountants [AICPA *Audit and Accounting Guide, State and Local Governments*, Section 16.18] for the Annual Report. The overall objective of GAAP is to create consistency in financial reporting to ensure reliable, concise, and understandable information. The Governmental Accounting Standards Board (GASB), establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance such as GASB implementation guides. At a minimum, GAAP requires that the State's Financial Statements must include specific types of financial statements and note disclosures. GAAP requires that a complete Annual Report include the information contained in the Financial Statements, as well as other sections. These other sections include, for example, a discussion prepared by management intended to discuss key issues which may not otherwise be apparent to the reader, referred to as Management's Discussion & Analysis (MD&A), and a statistical section.

In order to prepare the Financial Statements and Annual Report, the OSC compiles financial information from the State's departments, agencies, and institutions of higher education. The OSC requires departments and institutions to provide certain financial-related information to the OSC through exhibits. The OSC also establishes a closing calendar with due dates for state entities to follow related to the OSC's closing of the fiscal year's accounting records and issuance of the Financial Statements and other statutorily- and federally-required schedules. This is done in order to ensure that the OSC has complete and timely department information necessary to prepare the Financial Statements and Annual Report.

Some state departments and institutions of higher education also

present separately issued financial statements (Standalone Financial Statements); these entities are referred to as standalone entities.

The OSC requires that standalone entities enter their financial information into CORE. Additionally, the OSC requires standalone entities to submit an Exhibit J, *Financial Statement Reconciliation*, which reconciles each entity's Standalone Financial Statements to CORE and includes descriptions for all reconciling items. Standalone entities use the Exhibit J to identify and communicate differences between their Standalone Financial Statements and CORE to the OSC.

CORE and InfoAdvantage, the reporting application for CORE, segment accounting transactions into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and sequentially numbered subsequent periods through Period 16 are used, as necessary, to record any required adjusting entries to correct errors or reclassify information as may be necessary to create the State's Financial Statements and Annual Report. The following table shows the Fiscal Year 2019 closing periods and what each of those periods represent.

OSC'S FISCAL YEAR 2019 CLOSING PERIODS		
	PERIOD CLOSE DATE	EXPLANATION OF CLOSING PERIOD
Period 13	August 5, 2019*	Statutory close and department close
Period 14	August 9, 2019	OSC close
Period 15	September 20, 2019	Closing period for fiscal year-end Financial Statement presentation entries
Period 16	January 21, 2020	Final closing period occurring on the audit opinion date
SOURCE: Office of the State Auditor analysis of Fiscal Year 2019 <i>Fiscal Procedures Manual</i> closing periods.		
*August 5, 2019, represents the first business day (Monday) after the August 4 statutorily-required deadline for the "official books of the state" to be closed.		

The OSC is also responsible for the State's labor allocation process. Labor allocation is the distribution of gross payroll expenditures, including fringe benefits, across relevant federal and state funding sources for proper budgeting, federal reporting, and financial reporting purposes. In the State's previous accounting system, the Colorado Financial Reporting System (COFRS), monthly and biweekly payrolls were allocated automatically through a custom built-in module. CORE, which

replaced COFRS starting in Fiscal Year 2015, does not contain a payroll/labor allocation module.

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

The purpose of the audit work was to review the OSC's internal controls over, and compliance with, its financial reporting responsibilities. This included determining whether the State's Fiscal Year 2019 Financial Statements and Annual Report were accurate, complete, and prepared in accordance with GAAP within required timeframes defined in statute, as applicable.

Additionally, we reviewed the OSC's progress in implementing three prior audit recommendations issued in Fiscal Years 2015, 2017, and 2018 related to the OSC's financial reporting responsibilities, as summarized:

- In Fiscal Year 2015, we found that the OSC delayed its monthly closing of the accounting records and did not close the State's books by the statutorily-required deadline, partly due to labor allocation issues with the newly-implemented CORE system. We recommended that the OSC coordinate with the implementation team for its new human resource and labor allocation system, referred to as the Human Resource Information System (HRIS), to address potential deficiencies to ensure that the new system interfaces with CORE before it goes live. The new HRIS was planned to include a labor allocation module which would interface with CORE and ultimately improve the OSC's ability to effectively compile and allocate payroll expenditures for inclusion in the State's Financial Statements and Annual Report.
- In Fiscal Year 2017, we found that the OSC failed to meet its statutory requirement to effectively close the financial accounting records by August 4, 2017. We recommended at that time that the OSC strengthen its internal controls over financial reporting to

ensure that the OSC's fiscal year-end accounting processes result in compliance with statutory deadlines.

- In Fiscal Year 2018, we recommended that the OSC ensure that the Financial Statements and Annual Report are accurate, timely, and prepared in accordance with GAAP by strengthening its internal controls, which could include implementing an expanded supervisory review process over financial reporting, including documenting significant judgments and assumptions, and instituting a State Controller review of staff assignments for key responsibilities and roles related to financial reporting to ensure that staff take responsibility for the work performed.

As part of our Fiscal Year 2019 testing, we reviewed the OSC's statutory requirements regarding financial reporting timeframes, communications, and guidance, including the *Fiscal Procedures Manual* (Manual), provided by the OSC during Fiscal Year 2019. We analyzed CORE transactional data recorded after the State's Fiscal Year 2019 statutory close and department close (Period 13) to identify the number and dollar amount of transactions processed by the departments and OSC after the deadline for closing the State's books. We also observed the OSC staff's process for review and approval of accounting entries entered in CORE after August 5, 2019, and inquired about the status of the planned HRIS implementation. In addition, we compared the OSC's Fiscal Year 2019 closing dates to the OSC's historical closing dates from Fiscal Year 2014.

In addition, we tested the effectiveness of the OSC's internal controls over the preparation and review of the Financial Statements and Annual Report, which included the following:

- We analyzed the differences between the Financial Statements submitted to the Governor' and General Assembly by the OSC on September 20, 2019, and the final audited Annual Report dated January 21, 2020.
- We reviewed the OSC's Exhibit J Fiscal Year 2019 reconciliation

and related policies and procedures to determine whether the OSC followed its own procedures when performing the reconciliation and whether the OSC properly posted any adjustments identified on the standalone entities' Exhibit J to the State's Financial Statements and/or to CORE, as appropriate.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State statutes, rules, and OSC instructions outline various annual deadlines and requirements after fiscal year-end for the State Controller related to each fiscal year's financial activity. Specifically:

- Section 24-30-204(3), C.R.S., requires that, "The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods."
- Section 24-30-204(1), C.R.S., requires that the State Controller prepare Financial Statements in accordance with GAAP and submit them to the Governor and the General Assembly each year no later than September 20.
- Section 24-30-204(1), C.R.S., also requires that standalone entities submit their draft Standalone Financial Statements to the State Controller by August 25 each year but allows the OSC to grant an extension of up to 20 days. The OSC requires standalone entities to submit their Exhibit Js at this same time. The statutory due date for the Standalone Financial Statement submission to the OSC provides approximately 1–3 weeks for the OSC to reconcile standalone financial information to the State's Financial Statements and make necessary adjustments before the required September 20 submission to the Governor and General Assembly.

- The OSC’s *Instructions for Exhibits* states that, “[R]evised exhibits are due as soon as practical once an error in the original submission has been identified.”
- State Fiscal Rule 1-2, *Internal Controls*, states that the OSC “shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, [and] conform to the Fiscal Rules...”
- According to the OSC’s policy *Internal Control System*, state agencies shall use the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as its framework for its system of internal control. Green Book Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We determined that the OSC did not fully implement our prior audit recommendations related to financial reporting for Fiscal Year 2019. Specifically, the OSC lacked strong internal control processes sufficient to ensure accurate and timely financial reporting and did not ensure compliance with the statutorily-required financial reporting timeframes for Fiscal Year 2019. We discuss these problems in detail in the following sections.

STATUTORILY-REQUIRED CLOSING OF THE STATE’S “OFFICIAL BOOKS”

The OSC approved the posting of a significant number of department and institutions of higher education transactions after the August 5, 2019, deadline for the closing of the State’s “official books.”

Specifically, while the OSC closed one period of activity (Period 13) in CORE as of August 5, 2019, the OSC still approved the posting of 471 transactions for state departments and institutions of higher education totaling \$14.3 billion as shown in the following table.

FISCAL YEAR 2019 CORE TRANSACTIONS POSTED AFTER STATUTORY CLOSE					
	PERIOD CLOSE DATE	STATE DEPARTMENTS AND INSTITUTIONS OF HIGHER EDUCATION TRANSACTIONS		OSC TRANSACTIONS	
		COUNT	TOTAL AMOUNT	COUNT	TOTAL AMOUNT
Period 14	August 9, 2019	203	\$0.8 billion	10	\$51.1 billion
Period 15	September 20, 2019	234	\$12.8 billion	68	\$25.4 billion
Period 16	January 21, 2020	34	\$0.7 billion	12	\$0.9 billion
TOTAL		471	\$14.3 billion	90	\$77.4 billion
SOURCE: Office of the State Auditor analysis of CORE Periods 14, 15, and 16 accounting transactions.					

At the end of our audit, the OSC performed a partial analysis of the post-August 5, 2019, activity and indicated that many of the transactions related to revenue, expenditure, and expense adjustments to the Financial Statements, for example, moving or combining accounts for financial statement presentation, were appropriately recorded after the statutory closing deadline. However, given the magnitude of the transactions posted after August 5, 2019, and the lack of any prescribed analysis of these transactions, it is unclear if the OSC effectively met the statutory deadline for closing the accounting records.

STATUTORILY-REQUIRED ISSUANCE OF FINANCIAL STATEMENTS

While the OSC met its September 20th deadline for the submission of the State's Financial Statements, the Financial Statements were not in accordance with GAAP for Fiscal Year 2019, as required by statute. Specifically, the OSC made adjustments totaling approximately \$3.6 billion to various accounts after the September 20, 2019, financial reporting deadline and prior to the January 21, 2020, financial reporting opinion. In total, the \$3.6 billion resulted in material changes to the Financial Statements before the final issuance of the Annual Report.

In addition, the Exhibit Js were not reviewed and reconciled in a timely manner. This resulted in a total of approximately \$2.0 billion, of the \$3.6 billion in adjustments made after September 20, 2019, originating from the standalone entities through their Exhibit Js. Also, the OSC extended the Exhibit J deadline from August 25, 2019, to September 13, 2019; however, a portion of the Exhibit Js were still submitted late to the OSC, after the OSC's finalization and submission of the statutorily-required Financial Statements. The OSC's Exhibit J reviews, reconciliations, and adjustments were not completed until December 2019.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

During Fiscal Year 2019, the OSC instituted a State Controller review of staff assignments and roles for preparation and review of the Financial Statements and Annual Report; however, we continued to find problems that the OSC did not identify and correct through its preparation and review processes. The following are examples of the issues we identified:

- During our testing, we identified 74 exceptions that impacted the MD&A, statistical section, and financial reporting section of the Annual Report or the related supporting documentation. These exceptions also impacted 18 of the 22 note disclosures. We specifically identified errors in 10 note disclosures related to the OSC's review and incorrect compilation of information from department-prepared exhibits. The errors included notes that did not match information in the related exhibit, notes containing information from an original exhibit rather than the corrected exhibit, and notes that were inaccurate because the OSC used inaccurate information contained on department-prepared exhibits that the OSC did not require the department to correct. Other examples of issues we identified in which portions of the draft Annual Report either did not comply with GASB requirements or failed to include accurate information are as follows:
 - The OSC did not comply with the GASB Statement No. 9

requirement that noncash items in the *Statement of Cash Flows–Proprietary Funds* clearly describe the noncash aspects of the item. Instead, it described a noncash item totaling \$15.6 million as “other.”

- ▶ The OSC did not include a required noncash item totaling \$28.6 million in the *Statement of Cash Flows–Proprietary Funds*.
- ▶ The *Balance Sheet–Governmental Funds* was not mathematically correct. Specifically, the amount reported on the statement for the total liabilities, deferred inflows of resources, and fund balance was overstated by approximately \$22.7 million.
- ▶ In 21 instances, information reported in the MD&A and statistical section of the draft Annual Report was either calculated incorrectly, or was not consistent with information reported in other sections of the Annual Report.

WHY DID THESE PROBLEMS OCCUR?

The OSC did not have sufficient processes in place to ensure that it complied with statutory requirements related to financial reporting during Fiscal Year 2019, and that it provided accurate financial information in a timely manner, as detailed in the following sections.

TIMELY POSTING OF FINANCIAL ACTIVITY IN CORE

The OSC has not clearly defined and documented what financial activity must be recorded in CORE within 35 days after fiscal year-end to ensure compliance with the statutory close and department close deadline. The State’s previous accounting system, COFRS, did not allow the posting of transactions into the system after the statutory close date; any adjustments for Financial Statement and Annual Report presentation had to be made outside of the system. CORE allows transactions to be posted in the system until the OSC chooses to close the system for the fiscal year’s activity.

DELAYS IN ACCOUNTING DEADLINES

Continued delays in the OSC closing deadlines have contributed to the material amount of adjustments being made after the Financial Statements were issued. We compared deadlines contained in the OSC's Manuals and closing calendars for Fiscal Years 2014 and Fiscal Year 2019 and identified continued OSC delays in the fiscal year-end accounting closing process since CORE was implemented in Fiscal Year 2015. As shown in the following table, the OSC delayed Fiscal Year 2019 deadlines for departments and institutions of higher education year-end close by 6 calendar days and the OSC's year-end close by 8 calendar days when compared to the Fiscal Year 2014 closing dates. With the volume of transactions and reconciliations for the OSC to perform prior to issuance of the Financial Statements, a few days can impact the OSC's ability to complete its work.

DELAYS IN ACCOUNTING DEADLINES SINCE CORE IMPLEMENTATION			
EVENT	FISCAL YEAR 2014 DEADLINE	FISCAL YEAR 2019 DEADLINE	CHANGE IN CALENDAR DAYS
Department and Institution Close (Period 13 Close)	7/30/2014	8/5/2019	6 days later since CORE
OSC Close (Period 14 Close)	8/1/2014	8/9/2019	8 days later since CORE
OSC Provides Unrealized Gain/Loss on Investments to Institutions	7/16/2014	7/24/2019	8 days later since CORE
OSC Records non-Institution Unrealized Gain/Loss	8/6/2014	8/16/2019	10 days later since CORE
Information on internal transactions between departments and the Division of Gaming due to OSC	7/24/2014	8/1/2019	8 days later since CORE
Information on internal transactions between departments due to OSC	8/1/2014	8/7/2019	6 days later since CORE
Zeroing out specific department accounts at year-end, or processing year-end sweep entries	7/30/2014	8/9/2019	10 days later since CORE
SOURCE: Office of the State Auditor analysis of Fiscal Year 2014 and Fiscal Year 2019 <i>Fiscal Procedures Manual</i> calendars published by the OSC.			

The OSC has indicated that the calendar delays have primarily been caused by labor allocation issues that originated from CORE

implementation and that the planned HRIS contains a labor allocation module that will address the issues. As of August 2019, the OSC indicated that HRIS is delayed indefinitely and that there is no plan to change or address the issues with the current labor allocation process, which could result in continued monthly closing and year-end delays.

REVIEW AND COMPILATION OF EXHIBIT JS

The OSC does not have adequate policies and procedures in place for reconciling Exhibit Js. First, because the OSC did not enforce its Exhibit J deadline, not all financial information was available for the Financial Statements. Second, the OSC's exhibit review process is not sufficiently detailed to allow OSC staff to detect errors and omissions and require that standalone entities correct any identified issues and submit revised exhibits, if applicable. Finally, the OSC does not have a policy requiring staff to perform its reconciliation to the Financial Statements prior to its statutorily-required submission to the Governor and General Assembly on September 20.

FINANCIAL STATEMENT REVIEWS

The OSC's process for preparing and reviewing the State's Financial Statements and Annual Report needs to be further improved. The reviews need to be sufficiently detailed to allow the OSC to detect and correct significant issues, such as those identified as a result of our audit.

WHY DO THESE PROBLEMS MATTER?

The OSC is required to close the State's financial accounting records and prepare Financial Statements within the statutorily-required deadlines each year in order to provide accurate and timely information to stakeholders, including the Governor and General Assembly, for decision-making. Since the OSC has flexibility in financial activity being posted in periods after the statutory close and department close, the OSC risks non-compliance of the required closing of the official books by not establishing and communicating appropriate parameters to

ensure that the financial records are essentially closed to fiscal year department and institution of higher education activity.

GASB Concept Statement No. 1 states that, “If financial reports are to be useful, they must be issued soon enough after the reported events to affect decisions. Timeliness alone does not make information useful, but the passage of time usually diminishes the usefulness that the information otherwise would have had.”

Ultimately, if robust internal controls over financial reporting and the related preparation are not in place and operating effectively within the OSC, it can result in the Financial Statements and/or Annual Report being materially misstated, which could lead users of these statements to make decisions based on inaccurate information. The OSC made adjustments and corrections to the Financial Statements and draft Annual Report during the audit and, as a result, the Annual Report published by the OSC was in compliance with GAAP when the State Auditor opined on January 21, 2020. However, some of the issues previously noted were corrected by the OSC between September 20, 2019, and January 21, 2020, after they were identified as a result of the audit. Green Book Paragraph OV2.15, *Roles in an Internal Control System*, states that external auditors are not considered a part of an entity’s internal control system and that responsibility for an entity’s internal control system resides with management.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-026, 2018-034, 2017-035, 2017-042B, 2016-033B, AND 2015-012B	

RECOMMENDATION

2019-030

The Department of Personnel & Administration’s Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC’s fiscal year-end accounting processes result in compliance with statutes and that the State’s Financial Statements provided to decision makers are accurate, complete, and

prepared in accordance with generally accepted accounting principles (GAAP). This should include the following:

- A Analyzing and reviewing historical transactions posted after the statutory close-date in detail to gain an understanding of whether the transactions should be posted by the statutory close and department close to be compliant with statutory requirements.
- B Applying the analysis from PART A to define, document, and communicate to departments and institutions of higher education the specific types of transactions that must be made within 35 days of fiscal year-end in order for the OSC to comply with the statutory close and department close, and holding departments and institutions of higher education accountable for meeting related deadlines.
- C Reevaluating the accounting deadlines and adjusting them as necessary in order to meet the GAAP requirements for the Financial Statements. This should include resolving delays caused by the labor allocation process and/or implementing a plan to change or address the issues with the current labor allocation process.
- D Formalizing and expanding the OSC's existing policies and procedures over Exhibit Js for inclusion in the Financial Statements. The policies and procedures should include sufficient details on the OSC's processes related to:
 - i. Specific review procedures that should be performed to ensure that the exhibits are reasonable and completed in accordance with the OSC's *Instructions for Exhibits*.
 - ii. Making timely adjustments identified through the reviews to the Financial Statements prior to submitting them to the Governor and General Assembly.
 - iii. Obtaining revised exhibits.
- E Strengthening the OSC's existing policies and procedures for preparing and reviewing the State's Financial Statements and Annual Report. The changes should include procedures for reviews

to be sufficiently detailed to allow for significant issues, such as those identified in the audit, to be detected and corrected.

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: DECEMBER 2020.

The Office of the State Controller agrees with this recommendation. The OSC has a process in place to identify and review historical transactions posted subsequent to the 35-day statutory closing of the official books of the State. The OSC will enhance this process to gain a better understanding of the transactions posted by the departments after statutory close.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2020.

The Office of the State Controller agrees with this recommendation. The OSC will further define, document, and communicate in the Fiscal Procedures Manual the types of transactions that must be made prior to the 35-day statutory close.

As depicted in the table, \$14.4 billion of transactions were posted by departments and institutions of higher education after the statutory close deadline. Of this amount, \$0.8 billion posted in Period 14 primarily reflects entries that should have been posted in Period 13 to comply with statute. Of the \$12.8 billion transactions submitted in Period 15, \$8.3 billion were financial statement presentation entries initiated by institutions of higher education. Additionally, departments posted \$0.4 billion in TABOR liabilities, and \$0.8 billion in Medicaid deferral entries at the direction of the OSC. The remaining entries mostly relate to reclassification and other presentation entries netting to zero or having a trivial impact on the Financial Statements.

The \$51.1 billion of transactions posted in Period 14 by the OSC were a series of cash sweep entries that are considered balance sheet

financial statement presentation entries that do not affect the budgetary revenue, expenditures, and expense accounts outlined in statute. In addition, the \$25.4 billion posted in Period 15 were additional recurring presentation entries initiated by the OSC to comply with GASB standards.

C AGREE. IMPLEMENTATION DATE: DECEMBER 2022.

The Office of the State Controller agrees with this recommendation. The OSC annually evaluates the closing calendar dates with department accounting staff that drive fiscal year-end closing processes. The OSC will review the current labor allocation process, which is driven by Timekeeping, Pay Cycles, and Labor Allocation. Eight State agencies have manual processes for recording time; the remaining agencies all have systems beyond their anticipated useful life. About 90% of employees are paid by the Colorado Personnel & Payroll System, which runs about the 25th of the month; whereas employees complete timekeeping the first week of the next month, requiring adjustments to reflect actual time worked. Colorado is one of two states with predominately monthly current pay cycle. Further, about 2/3 of Colorado's workforce is hourly, but pay cycle is mostly monthly current. This causes further delays in calculating overtime. Finally, the Colorado Labor Allocation System requires constant monitoring to identify and correct errors to avoid delays in monthly closing cycles.

The Financial Statements submitted to the Governor and General assembly historically do not comply with GAAP because certain required supplementary information (Management's Discussion & Analysis) and required component unit information is omitted. This information is not available at the time the Financial Statements are published on September 20, and is noted in the accompanying transmittal letter.

D AGREE. IMPLEMENTATION DATE: DECEMBER 2020.

The Office of the State Controller agrees with this recommendation. The OSC will revise its existing policies and procedures to include

details related to the review and analysis of Exhibit Js to ensure any changes are incorporated in the Financial Statements prior to submitting them to the Governor and General Assembly. The OSC will also obtain revised exhibits as necessary, and ensure any resulting changes are reflected in the Annual Report.

E AGREE. IMPLEMENTATION DATE: DECEMBER 2020.

The Office of the State Controller agrees with this recommendation, and will develop detailed review procedures to ensure issues identified are detected and corrected prior to submitting the Financial Statements and Annual Report to the Governor and General Assembly.

PRIOR PERIOD ADJUSTMENTS

Prior period adjustments are accounting entries that change the current year's financial statement balances for errors that occurred in prior years, but were not identified until the current year. Department and institution of higher education accounting staff are responsible for recording these adjustments in accordance with OSC guidance provided in the Manual. This includes adjustments that may affect revenue subject to limitations required by the Taxpayer's Bill of Rights (TABOR) established under Article X, Section 20 of the Colorado Constitution.

During Fiscal Year 2019, the OSC created the Exhibit PPA, *Prior Period Adjustments* (PPA Exhibit), for departments to report prior period adjustments to the OSC. The exhibit was intended for the OSC's use in analyzing the information reported by the departments for possible adjustments to the State's Financial Statements and/or disclosure in the Annual Report. For Fiscal Year 2019, 35 departments submitted a PPA Exhibit to the OSC reporting prior period adjustments totaling \$206.2 million.

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

The purpose of the audit work was to review the OSC's internal controls over prior period adjustments. Additionally, a purpose of our work was to determine the OSC's progress in implementing our Fiscal Year 2018 recommendation related to prior period adjustments. At that time, we found that the OSC did not identify and disclose all material prior period adjustments in accordance with GAAP. We recommended at that time that the OSC design and implement internal controls over accounting entries made by departments to correct errors in prior year(s) financial activity so that the OSC can identify and analyze the corrections to determine the impact to the State's Financial Statements and Annual Report and comply with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance* (GASB 62). We also recommended that the OSC revise its Manual to provide guidance to departments regarding prior period adjustments. The OSC agreed with our recommendations and stated that it would implement them by March 2019.

As part of our testwork, we inquired about the OSC's internal controls for reviewing and monitoring prior period adjustments and reviewed the Fiscal Year 2019 Manual to understand the OSC's prior period adjustment guidance to departments, including institutions of higher education. We also analyzed the department PPA Exhibits submitted to the OSC and the results of the OSC's review of these exhibits to determine if the OSC properly disclosed prior period adjustments in the State's Annual Report. In addition, we reviewed this information to determine if the OSC analyzed the information to determine what effect, if any, these adjustments had on current and prior years' TABOR revenue and potential TABOR refunds.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

GASB 62 requires that the correction of an error in previously issued financial statements be accounted for, and reported as, a prior period adjustment. Furthermore, GASB 62 requires state and local government entities to report and disclose the effects of material prior period adjustments in the Annual Report in the fiscal year in which the state or local government entity makes the adjustments.

The Manual [Section 5.5, *Corrections of Errors in Recording Revenues in Prior Years*] and instructions for the Exhibit A1, *Changes in TABOR Revenue and Base Fiscal Year Spending*, require departments to submit an Exhibit A1 to the OSC to report prior period adjustments affecting TABOR revenue.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Based on our testwork, we determined that the OSC did not fully implement our prior audit recommendation. Specifically, we identified the following issues:

- The OSC was unable to identify and evaluate all prior period adjustments in the Financial Statements and Annual Report in accordance with GASB 62 during Fiscal Year 2019 because it received incomplete information from the departments. Specifically, 21 of the 35 (60 percent) departments that submitted a PPA Exhibit qualified the information reported on their exhibit, stating that either the population of adjustments they reported was not complete or that they did not complete the information because they had not tracked their prior period adjustments during the year.
- The OSC did not determine if \$276,000 in prior period adjustments related to TABOR revenue reported by the departments affected current and prior years' TABOR revenue or TABOR refunds,

because the OSC did not require the departments to submit an Exhibit A1.

WHY DID THESE PROBLEMS OCCUR?

The problems occurred for the following reasons:

- The OSC did not ask departments and institutions of higher education to notify them of prior period error corrections for Fiscal Year 2019 until October 2018, or 4 months after the fiscal year began. At that time, the OSC requested that the departments and institutions of higher education notify them of Fiscal Year 2018 error corrections made during Fiscal Year 2019 using “professional judgment,” but did not provide specific thresholds or other direction for tracking. Additionally, the OSC did not update the Manual to provide additional direction, including the PPA Exhibit, to departments to report prior period adjustments until March 31, 2019.
- The OSC allowed departments to complete the PPA Exhibit with a qualification or to otherwise report incomplete prior period adjustment information. Specifically, PPA Exhibit instructions stated that because the OSC did not notify departments of the requirements for tracking prior period adjustments at the start of Fiscal Year 2019, departments may not have a complete population of prior period adjustments. As a result, the exhibit included a section that allowed the department to qualify the information reported, and to explain why the department was unable to complete the information.
- The OSC did not require the departments to submit an Exhibit A1 because the Manual was inconsistent with the Exhibit A1 instructions regarding corrections related to prior year TABOR revenue. Specifically, while the Manual instructions stated that departments should submit an Exhibit A1 to notify the OSC of an error in TABOR revenue “regardless of amount,” the instructions for the Exhibit A1 stated that departments should submit an Exhibit A1 to the OSC for errors that exceed \$200,000. Because the departments’ adjustments

did not exceed \$200,000 individually, they followed the Exhibit A1 instructions and did not submit an exhibit.

WHY DO THESE PROBLEMS MATTER?

When the OSC does not collect a full fiscal year of potential adjustments impacting prior fiscal years, it could result in material misstatements to the State's Financial Statements and Annual Report that could lead to inaccurate funding decisions and/or inappropriate decision-making. Further, inconsistent guidance could lead to a lack of scrutiny over prior period adjustments resulting in waste, abuse, or fraud at the departments or the OSC. Lastly, if TABOR revenue is reported in the wrong year, the TABOR refund determination is affected; therefore, the OSC should review any adjustments to prior year revenue to ensure impacts to TABOR refunds are identified.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-030A AND 2018-030B	

RECOMMENDATION 2019-031

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

- A Requiring departments and institutions of higher education to track all prior period adjustments made during the fiscal year and to report them to the OSC at fiscal year-end. This should include revising the *Fiscal Procedures Manual* and the Exhibit PPA, *Prior Period Adjustments*, to eliminate the allowance for a qualification.
- B Revising the Exhibit A1, *Changes in TABOR Revenue and Base Fiscal Year Spending*, and related instructions to eliminate the inconsistent guidance regarding corrections to prior year recorded Taxpayer's Bill of Rights (TABOR) revenue to require reporting of all prior period adjustments affecting TABOR revenue, regardless of dollar amount.

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: JUNE 2020.

The Office of the State Controller (OSC) agrees with this recommendation. The OSC will revise the *Fiscal Procedures Manual* and the Prior Period Adjustments Exhibit, to ensure departments and institutions of higher education track all prior period adjustments made during the fiscal year and to report them to the OSC at fiscal year-end. The OSC will remove the qualification section from both the Manual and the Exhibit.

B AGREE. IMPLEMENTATION DATE: JUNE 2020.

The Office of the State Controller agrees with this recommendation. The OSC will revise the Exhibit A1 and related Instructions to require reporting of all prior period adjustments affecting TABOR revenue, regardless of dollar amount.

SYSTEM AND ORGANIZATION CONTROL REPORTS

The OSC uses financial information in CORE to prepare the State's Annual Report, which includes preparing the State's Financial Statements in compliance with GAAP. Some departments and the institutions of higher education do not use CORE as their primary accounting system, or use other IT systems for program management. Therefore, these departments and institutions of higher education upload financial information from their IT systems to CORE.

In some cases, the departments and institutions of higher education contract with third party vendors (service organizations) to provide

various services for some of the State's IT systems. For example, the OSC contracts with CGI as its service organization to maintain and house the CORE system infrastructure components remotely at CGI's hosting facilities. Service organizations contract with independent auditors (service auditors) to audit the service organizations' internal controls for these IT systems. The service auditors follow the guidance issued by the American Institute of Certified Public Accountants, *Statement on Standards for Attestation Engagements 18* (SSAE 18), and issue System and Organization Controls (SOC) reports at the conclusion of the audit.

One type of SOC report, a SOC 1 Type II report (SOC Report), provides the service auditors' opinion on the service organization's internal controls specifically as to whether the internal controls are suitably designed and operating effectively for a specified period of time. The SSAE 18 [AT-C 320.40(l)] requires service auditors to issue an opinion within a SOC Report. When service auditors provide an unmodified opinion in a SOC Report, it provides reasonable assurance that a service organization has suitably designed internal controls, and that those internal controls are operating effectively for a specified period. Conversely, SSAE 18 states [AT-C 320.42] that when service auditors provide a modified opinion in a SOC Report, it could indicate that a service organization did not suitably design internal controls and/or these internal controls were not operating effectively for a specified period.

When the OSC, departments, and institutions of higher education receive SOC Reports, they can use these reports to determine whether they can rely on service organization internal controls for financial reporting. In addition, when service auditors provide a SOC Report with a modified opinion, the OSC, departments, and institutions of higher education should determine if actions to mitigate the increased risk to financial reporting are necessary.

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

- The Department of Health Care Policy and Financing requires a

SOC Report for four of its systems: the Pharmacy Benefits Management System, Colorado interChange, the Business Intelligence and Data Management System, and the Colorado Benefits Management System (CBMS). It uses these systems for managing its programs, including Medicaid.

- The Department of Human Services requires a SOC Report for its Electronic Benefits Transfer Services system and CBMS. It uses these systems for managing programs such as the federal Supplemental Nutrition Assistance Program and Temporary Assistance for Needy Families program.

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

The purpose of our audit work was to determine whether the OSC had implemented our Fiscal Year 2018 audit recommendation relating to service provider IT SOC Reports. During that audit, we recommended that the OSC improve controls related to SOC Reports by implementing policies and procedures to perform risk assessments to determine the IT systems that are critical to the State's financial reporting, identify which of those systems require SOC Reports, track the SOC report opinions, and include SOC report guidance in the Manual. The OSC agreed with our recommendations and agreed to implement them during Fiscal Year 2019.

In addition, we also recommended that the OSC provide SOC report contract template information and review contracts requiring SOC Reports to determine how to proceed with those contracts. The OSC indicated in Fiscal Year 2018 that this would be completed in Fiscal Year 2020. We have combined that original part of the finding and recommendation with the work conducted for Fiscal Year 2019.

As part of the Fiscal Year 2019 audit, we requested information regarding the OSC's implementation of this audit recommendation, including the related supporting documentation.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the OSC did not fully implement the prior audit recommendation related to SOC Reports during Fiscal Year 2019. Specifically, the OSC had not created the policies and procedures needed for performing a risk assessment on the State’s IT systems. The OSC requested from all departments and institutions of higher education a listing of their IT systems that contain financial information that is used to create the State’s Financial Statements, including whether those departments and institutions of higher education receive a SOC Report for those systems. However, as of June 30, 2019, the OSC had not ensured that it received responses back from all departments and institutions of higher education.

In addition, the OSC provided specific guidance on SOC Reports in its Fiscal Year 2019 Manual; however, the Manual was not clear on

whether its guidance applied to departments and institutions of higher education. Specifically, the Manual section was titled, “Statewide *Component Unit* [emphasis added] SOC Reviews.” Component units are legally separate entities from the State for which the State’s elected officials are financially accountable. After we inquired with the OSC on the title of this section, the OSC sent an email to all controllers and informed them that this section applies to all state departments and institutions of higher education and that the terms “component unit” and “component” in the Manual section may have been misleading.

Furthermore, Manual Section 3.41 did not include elements of SOC Reports that are important for departments and institutions of higher education to review. For example, the OSC guidance did not include any information on complementary user entity controls and the importance of departments and institutions of higher education reviewing the complementary user entity controls identified in a SOC Report and implementing those controls at the department and institution.

WHY DID THESE PROBLEMS OCCUR?

The OSC did not establish or implement policies and procedures requiring staff to perform and document an analysis and risk assessment of the State’s IT systems to determine which systems were significant to the State’s Annual Report, required SOC Reports, and/or had modified opinions. Furthermore, the OSC did not ensure that the Manual included sufficient details on department and institution of higher education responsibilities for obtaining and reviewing SOC Reports.

WHY DO THESE PROBLEMS MATTER?

The OSC relies on IT systems throughout the State to prepare the Annual Report. When the OSC fails to consider how these IT systems, and the related SOC Reports, impact the Annual Report, it exposes the OSC to potential material misstatements in its Financial Statements. Additionally, when the OSC does not provide clear SOC Report guidance related to the financial reporting process in the Manual, it fails to meet its statutory responsibilities related to financial reporting and the related internal

controls. Furthermore, because the OSC has not provided clear guidance on reviews of SOC Reports, departments have not adequately reviewed SOC reports or otherwise ensured they have adequate controls over their IT systems. Specifically, during Fiscal Years 2016 through 2018, we identified seven audit recommendations to various state departments for SOC Reports on issues such as ensuring proper inclusion of all service and subservice organizations and testing of those controls in the SOC Reports, reviewing the SOC Reports and implementing controls at the departments related to IT systems, or timing of the SOC Reports.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-031A, 2018-031B, AND 2018-031C	

RECOMMENDATION

2019-032

The Department of Personnel & Administration's Office of the State Controller (OSC) should continue to improve internal controls related to the American Institute of Certified Public Accountants' *Statement on Standards for Attestation Engagements 18*—System and Organization Controls 1, Type II reports (SOC Reports) by:

- A Creating and implementing policies and procedures around performing risk assessment and planning related to the State's IT systems to determine which systems are critical to the State's *Comprehensive Annual Financial Report*, which systems require SOC Reports, and tracking SOC Report opinions.
- B Providing contract template information for SOC Reports related to financial reporting. The OSC should review contracts that may require SOC Reports and determine how to proceed with the contract.
- C Ensuring that the OSC's *Fiscal Procedures Manual* contains sufficient guidance and clear responsibilities on SOC Reports related to financial reporting, specifically including department responsibilities related to SOC Reports, and department responsibilities to review and implement complementary user entity controls.

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: DECEMBER 2020.

The Office of the State Controller agrees with this recommendation. The OSC began the process of capturing inventory of the State's financial information systems (IS) in Fiscal Year 2019 and will complete the process in Fiscal Year 2020. The OSC will develop policies and procedures for a risk assessment to identify and document the State's IS that are critical in compiling the annual financial statements, determine which require SOC reports, and track SOC report opinions. The OSC will perform a statewide risk assessment annually to ensure the list of critical IS is complete and current.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2020.

The Office of the State Controller agrees with this recommendation. The IT contract template was revised in October 2019 to include a provision on SOC reports. In addition, the OSC will review contracts that may require SOC reports and advise the contracting State agency on how to proceed.

C AGREE. IMPLEMENTATION DATE: DECEMBER 2020.

The Office of the State Controller agrees with this recommendation. The OSC will revise guidance in its Fiscal Procedures Manual (FPM) related to the American Institute of Certified Public Accountants' *Standards for Attestation Engagements 18 System and Organization Controls 1, Type II* reports (SOC Reports) to ensure departments understand their responsibilities related to SOC Reports, including the department's review and implementation of complementary user entity controls. The revisions to the *Fiscal Procedures Manual* will be reflected in the annual submission of the Manual in March 2020. The December 2020 implementation date represents the OSC being able to evaluate the guidance given to departments through the next

financial reporting period to ensure that the guidance is complete and accurate and to provide further guidance, if necessary.

INTERNAL CONTROLS OVER GASB ANALYSIS AND IMPLEMENTATION

As required by statute, the OSC is responsible for preparing the State's Financial Statements in accordance with GAAP. The GASB establishes GAAP for state and local government entities through the issuance of GASB statements and GASB implementation guides.

In order to obtain the necessary financial information from the State's departments and institutions of higher education for preparing the Financial Statements, the OSC provides instructions, guidance, and checklists in its Manual for departments and institutions of higher education to follow regarding accounting processes and OSC-required information. Specifically, the OSC issues the Manual each spring to provide information on any required changes, such as changes due to the implementation of new GASB statements and/or implementation guides. In addition to the Manual, the OSC also distributes exhibits and exhibit instructions to departments and institutions of higher education. The OSC uses these exhibits to collect information after each fiscal year-end to assist in its preparation of the Financial Statements.

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

The purpose of the audit work was to determine whether the OSC had sufficient internal controls in place related to GASB requirements during Fiscal Year 2019. The purpose of our work also included reviewing the OSC's progress in implementing our Fiscal Year 2018 audit recommendation regarding the OSC's internal controls related to, and

compliance with, GASB statement and implementation guide analysis, implementation, and review. At that time, we found that the OSC did not present material amounts on the Financial Statements in accordance with GASB statements and implementation guides. We recommended that the OSC strengthen its controls over GASB statement and implementation guide analysis and conclusions, including ensuring that it maintained detailed documentation of its analysis and conclusions regarding the impact of new GASB statements and implementation guides on the State's Financial Statements, including documentation of the OSC's review and approval of these analyses and conclusions.

We obtained the OSC's processes and procedures for tracking, analyzing, and implementing new GASB statements and implementation guides for Fiscal Year 2019. We reviewed the OSC's analysis of new GASB statements and implementation guides for completeness and appropriateness, including its assessment of the impact to financial reporting, which included reviewing information provided by the OSC in its Fiscal Year 2019 Manual.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State statute and GASB outline requirements for financial reporting specific to ensuring compliance with GAAP. Specifically:

- Statute [Section 24-30-204(1), C.R.S.] requires the State Controller to prepare financial statements in accordance with GAAP.
- Statute [Section 24-30-201(1)(f), C.R.S.] requires the State Controller to “coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies.”
- Four GASB statements and implementation guides were newly effective for the State beginning in Fiscal Year 2019.

- ▶ GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* (GASB 88). This GASB statement required the separate disclosure of debt that subjects governments to additional risks because of how it was incurred. The statement also clarified the definition of debt to be disclosed in the Financial Statements.
- ▶ GASB Statement No. 83, *Certain Asset Retirement Obligations* (GASB 83). This GASB statement clarified the accounting treatment and disclosure requirements for these types of liabilities.
- ▶ GASB Implementation Guide No. 2018-1, *Implementation Guidance Update—2018*. This GASB implementation guide clarifies, explains, or elaborates on a wide variety of previously issued GASB statements.
- ▶ GASB Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*. This GASB implementation guide was mostly effective in prior years, but some paragraphs related to non-pension retirement benefits are effective beginning in Fiscal Year 2019.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We determined that the OSC did not fully implement our Fiscal Year 2018 recommendation related to GASB analysis and implementation during Fiscal Year 2019. Specifically, the OSC failed to include GASB 88, which was effective for Fiscal Year 2019, in its GASB tracking spreadsheet and/or in its Manual. As a result, the OSC did not initially prepare an exhibit for compiling GASB 88-related information from departments and institutions of higher education.

In addition, although the OSC included some information related to the remaining three GASB statements and implementation guides that were newly implemented in Fiscal Year 2019 in its tracking spreadsheet and

Manual, the OSC did not document an analysis of how it anticipated the implementation of the four GASB statements and implementation guides would impact the State's Financial Statements or what resulting changes the OSC would make to the Financial Statements for Fiscal Year 2019, if any, to ensure that the financial reporting met all GAAP requirements.

After we notified the OSC of the omission of GASB 88 from its tracking spreadsheet, Manual, and exhibits, the OSC revised two exhibits in June 2019 to require that departments and institutions of higher education report debt that meets the GASB 88 requirements to the OSC for disclosure in the Financial Statements.

WHY DID THESE PROBLEMS OCCUR?

The OSC lacked sufficient internal controls to ensure that it fully assessed all relevant GASB statements and implementation guides for Fiscal Year 2019, including their anticipated impact on the State's Financial Statements. First, the OSC's tracking and review processes did not identify the omission of GASB 88 from their tracking spreadsheet or Manual. Second, the OSC lacked a written policy requiring that staff document their assessment of specific anticipated impacts of GASB statements and implementation guides on the Financial Statements.

While the OSC provided information in its tracking spreadsheet and Manual on GASB statements that it planned to implement for Fiscal Year 2019, with the exception of GASB 88, the focus of the information was the impact on departments and institutions of higher education and their required reporting to the OSC rather than the impact to the OSC's processes related to the creation of the State's Financial Statements. For example, the comments included in the OSC's tracking spreadsheet were, "Guidance for the implementation of GASB 83 has been included in the *Fiscal Procedures Manual*, and is covered in open/close training." GASB 83 could result in additional financial reporting if the amounts reported to the OSC by departments and institutions of higher education are significant for the State, but there was no documentation of how the OSC would change its Financial Statements, including the note disclosures preparation process, if this occurred. This analysis and

information should be completed and reviewed before the Manual is published or any related training is given.

WHY DO THESE PROBLEMS MATTER?

Complete, thorough, and accurate analysis and implementation of new GASB standards and implementation guides is critical for ensuring that the State's Financial Statements are fairly stated in compliance with GAAP and statute. Further, having strong internal controls over this process, including detailed and documented review, is important to ensure the efficient and accurate completion of financial reports in compliance with statutory requirements. Had we not identified the omission of GASB 88, the OSC would not have separately disclosed approximately \$510 million of debt in accordance with GASB requirements.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-028A	

RECOMMENDATION 2019-033

The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its processes and review related to the implementation of Government Accounting Standards Board (GASB) statements and implementation guides by ensuring that its analyses include specific anticipated impacts and approaches to the OSC's financial reporting processes for implementing each GASB statement and implementation guide.

RESPONSE

OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2020.

The OSC agrees with the recommendation, and will improve its processes

and review of GASB statements. The OSC will ensure the *Fiscal Procedures Manual*, Exhibits, and related Instructions contain a complete listing and analysis including the impact on financial reporting process for all of new GASB guidance going into effect for the current fiscal year.

HIGHER EDUCATION FUND PAY-DATE SHIFT

Traditionally, full-time salaried state employees are paid on the last day of the month for that month's work. However, for budgetary purposes, based on legislation passed in 2003, most salaried employees are not paid for June's work until the first working day of July, which is the first day of the following fiscal year. This is referred to as the pay-date shift. The pay-date shift legislation [Senate Bill 03-197] included state institutions of higher education when it was implemented in Fiscal Year 2003, even though their payroll is processed through systems other than the State's payroll system.

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

The statute pertaining to employee pay and the pay-date shift was revised by the General Assembly in 2015 in anticipation of the State's planned move to a new payroll system in 2017 and an associated transition from monthly pay to semi-monthly lagged pay for the State's salaried employees. As of the end of Fiscal Year 2019, the State had not implemented a new payroll system and had not communicated a new revised date for implementation of the new system.

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

The purpose of the audit work was to determine whether OSC had

implemented our Fiscal Year 2018 audit recommendation relating to the pay-date shift. During that audit, we determined that the OSC had communicated to the institutions of higher education that the pay-date shift no longer applied to them due to the statutory changes that were effective at the beginning of Fiscal Year 2018 and, as a result, they did not shift their payroll at the end of Fiscal Year 2018 as they had in prior years; however, the OSC was unable to demonstrate that the direction provided to the institutions of higher education was appropriate and in compliance with statute. We recommended that the OSC request a formal interpretation of the pay-date shift statute from the Attorney General's Office regarding how the statute applies to the State's institutions of higher education and to then communicate that information to the institutions of higher education. The OSC agreed with the recommendation and planned to implement it by February 2019.

As part of the Fiscal Year 2019 audit, we discussed the status of the implementation of this recommendation with OSC personnel.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the OSC did not implement our prior audit recommendation and therefore, could not demonstrate that the State was in compliance with state statutes regarding the pay-date shift for Fiscal Year 2019 relating to institutions of higher education. Specifically, the State Controller requested an informal opinion from the Attorney General in November 2018 regarding the applicability of the pay-date shift statute to institutions of higher education but had not received it by the end of Fiscal Year 2019. As a result, the State Controller instructed the institutions of higher education to continue to follow the November 2017 alert regarding the pay-date shift for Fiscal Year 2019 and to, therefore, not shift their June 2019 payroll to July 2019.

WHY DID THIS PROBLEM OCCUR?

The OSC did not ensure that it received timely clarification from the Attorney General's Office and acted accordingly to comply with statutory provisions regarding the pay-date shift. The State Controller said that he plans to propose legislation to the General Assembly to change the statute to clarify the requirements for the pay-date shift and its applicability to the institutions of higher education, but had not provided draft legislative language to them as of the end of the fiscal year.

WHY DOES THIS PROBLEM MATTER?

The impact of the pay-date shift is significant to the financial statements of the institutions of higher education. All of the State's institutions of higher education except for one, which switched to bi-weekly pay during the prior fiscal year, followed the State Controller's direction regarding the pay-date shift for Fiscal Year 2019 and discontinued shifting their June salaried payroll costs to July. For institutions of higher education, the average aggregated accrued payroll liability ending balance, reflecting the pay-date shift, for each of the fiscal years ended June 30, 2015, 2016, and 2017, was approximately \$355 million. In Fiscal Years 2018 and 2019, the

balances were \$154 million and \$168 million, respectively, a reduction of more than \$200 million and \$186 million, respectively, from the Fiscal Years 2015 through 2017 ending balances.

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

CLASSIFICATION OF FINDING

MATERIAL NON-COMPLIANCE, NOT AN
INTERNAL CONTROL ISSUE

THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-029

RECOMMENDATION 2019-034

The Department of Personnel & Administration's Office of the State Controller should ensure that it meets statutory requirements by continuing to work with the Attorney General's Office to obtain an interpretation of the pay-date shift statute and how it relates to the State's institutions of higher education, and to then provide appropriate direction to the institutions of higher education regarding the pay-date shift.

RESPONSE

OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: JUNE 2020.

The Office of the State Controller agrees with this recommendation. The OSC will consult with the Attorney General's Office and request a written, formal interpretation of the pay-date shift statute as it relates to the State's institutions of higher education. The OSC will evaluate the interpretation and to ensure compliance with statute, will provide institutions of higher education with instruction/guidance for handling the pay-date shift for Fiscal Year 2020 and going forward, as appropriate. The OSC will also work with institutions of higher education to facilitate any changes to the pay-date shift statute as necessary.

DEPARTMENT OF PERSONNEL & ADMINISTRATION

The following recommendation relating to an internal control deficiency classified as a MATERIAL WEAKNESS was communicated to the Department in the previous year, and has not been remediated as of June 30, 2019, because the original implementation dates provided by the Department are in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

CORE INFORMATION SECURITY					
CURRENT REC. NO.	2019-035	PRIOR REC. NO.	2018-032	IMPLEMENTATION DATE	JULY 2020
CLASSIFICATION	MATERIAL WEAKNESS				

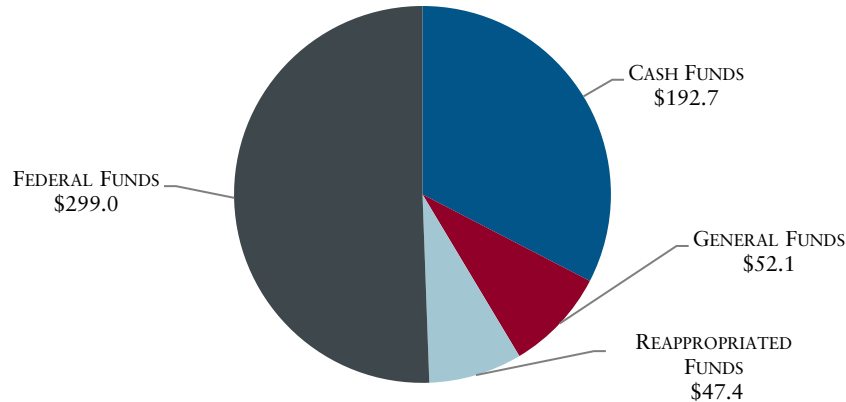
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

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.

For Fiscal Year 2019, the Department was appropriated approximately \$591.2 million and 1,346 full-time equivalent (FTE) staff.

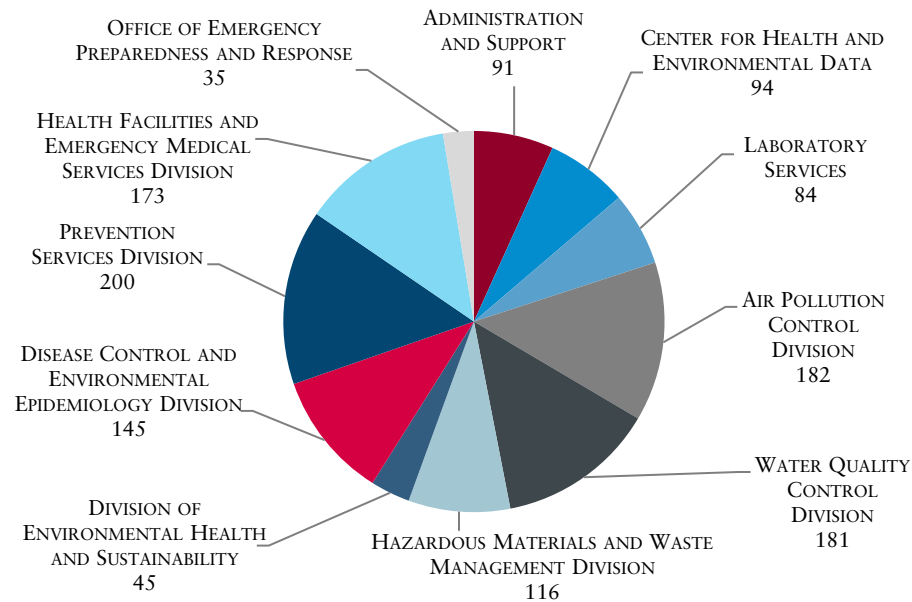
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2019.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT
FISCAL YEAR 2019 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	-	-	2	-	-	2

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2019 audit work at the Department under contract with the Office of the State Auditor.

ACCOUNTING CONTROLS

The Department's Accounting Division staff are responsible for reporting fiscal year-end accounting information through exhibits to the Office of the

State Controller (OSC) for inclusion in the State's financial statements. The OSC uses information from the exhibits to support the notes to the State's *Comprehensive Annual Financial Report*.

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

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over and complied with applicable requirements related to its financial accounting and reporting processes for Fiscal Year 2019.

The purpose of our audit work also included following up on our Fiscal Year 2018 audit recommendation related to the Department's submission of exhibits to the OSC. We specifically noted at that time that the Department lacked sufficient review processes and procedures over the preparation of exhibits.

Our audit testwork included reviewing the exhibits prepared by Department staff and submitted to the OSC for Fiscal Year 2019 and the related supporting documentation. We determined whether Department staff prepared this information in accordance with internal policies and procedures and the OSC's *Fiscal Procedures Manual*.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, requires that State departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.”
- The OSC's *Instructions for Exhibits* outline specific requirements

for departments' completion of exhibits. For example, Exhibit C, *Schedule of Changes in Long Term Liabilities*, reports the gross increases and decreases in long-term liabilities, which should match the level of detail shown in the notes to the State's financial statements.

- The Department's long-term liabilities for Fiscal Year 2019 were related to pollution remediation obligations, for which Department policy requires a 30-year estimate.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully implement our Fiscal Year 2018 recommendation during Fiscal Year 2019. We specifically identified errors in supporting documentation used to prepare three of the 12 exhibits (25 percent) the Department was required to prepare and submit for Fiscal Year 2019. These errors resulted in the Department understating its pollution remediation liabilities by approximately \$22.8 million as described below:

- The Department is required to submit an Exhibit Z, *Major Pollution Remediation Obligations in Excess of \$5,000,000*, for each material pollution remediation obligation. All four Exhibit Zs submitted by the Department for its four material pollution remediation obligation sites were incorrect and required revision. The Department's Hazardous Materials and Waste Division prepared and submitted to the Accounting Division the Pollution Remediation Obligation (PRO) Liability Computation spreadsheets, which contained the estimated costs associated with the pollution remediation obligation long-term liability for all sites. The original PRO Liability Computation spreadsheets were based on estimated costs for the next 28 years rather than the Department policy of 30 years; as a result of the errors, Accounting Division staff initially understated the Department's pollution remediation obligations by nearly \$22.8 million.

- The Exhibit C, *Schedule of Changes in Long Term Liabilities*, and Exhibit P, *Major Accounting Estimates in Excess of \$5,000,000*, each reported pollution remediation liabilities that were understated by the amount noted above due to the errors in the PRO Liability Computation spreadsheets.

After we notified Accounting Division staff of the errors, they submitted corrected exhibits to the OSC.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have sufficient internal controls in place to ensure that accurate financial information was obtained and reported to the OSC for Fiscal Year 2019. Specifically, Accounting Division staff did not have a process in place to perform an adequate review of the PRO Liability Computation spreadsheets provided by the Hazardous Materials and Waste Division. Further, Accounting Division staff did not have sufficient knowledge of Department policies regarding the PRO liability computation calculations.

WHY DO THESE PROBLEMS MATTER?

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

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-036B	

RECOMMENDATION

2019-036

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

- A Implementing a process requiring sufficient reviews of information used for calculating Office of the State Controller exhibits, including information used to calculate and report pollution remediation liabilities.
- B Ensuring Accounting Division staff are sufficiently trained on Department accounting-related policies, including those related to pollution remediation obligations.

RESPONSE

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

- A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2020.

The Department took action to strengthen its internal controls over financial reporting for State fiscal year 2019 activities by training additional staff to prepare exhibits and formalizing an internal review process. While we agree that there were still some required revisions, the Department made significant strides over the concerns that were noted during close of State fiscal year 2018 activities. With regard to the pollution remediation obligation, the Department has drafted language regarding the accounting standard and the Department's projection period into its fiscal procedures manual. This will memorialize the Department's policy and will ensure consistent preparation and reporting going forward.

- B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2020.

The Department took action to strengthen its training regimen during State fiscal year 2019 by conducting training for not only central accounting staff, but fiscal staff employed by the divisions. While we agree that there is always room for improvement, the Department made significant strides during State fiscal year 2019 and have continued those efforts into State fiscal year 2020. Central accounting staff have undergone a formalized assessment process to

identify areas of governmental accounting knowledge where staff need additional training. Furthermore, the Department's fiscal procedures manual has been updated to provide more context surrounding accounting principles and the various rules and regulations that the Department is required to adhere to.



DEPARTMENT OF REVENUE

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

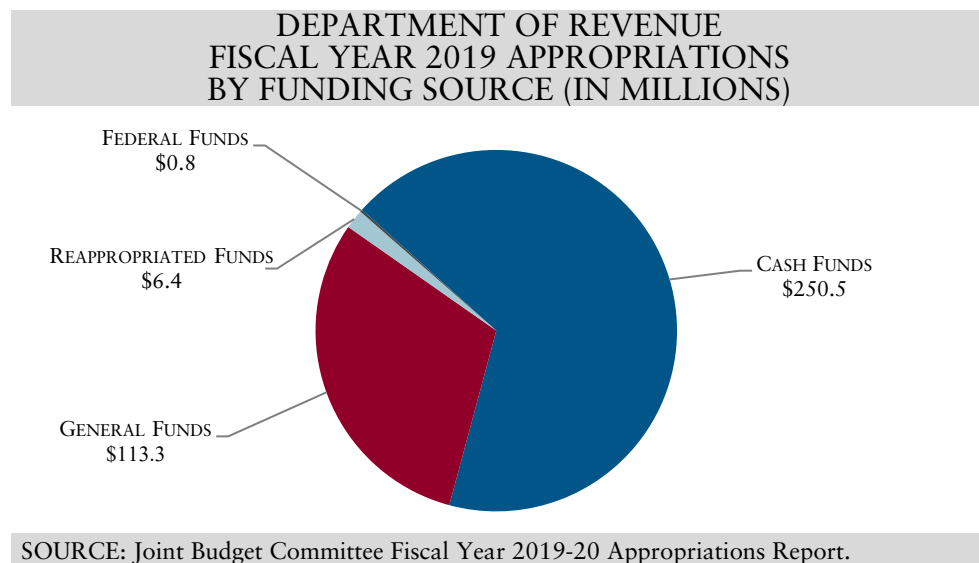
- Issuing driver licenses, identification cards, and permits through its Division of Motor Vehicles (Division). The Division is also responsible for regulating commercial driving schools, providing operations support for the statewide vehicle titling and registration system, enforcing the State's auto emissions program, and ensuring compliance with registration requirements for the International Registration Plan and International Fuel Tax Act programs. In Fiscal Year 2019, the Division collected approximately \$637.2 million in taxes and fees.
- Administering the State Lottery, which grossed more than \$679.8 million in ticket sales during Fiscal Year 2019. Of this amount, approximately \$166.5 million was available for conservation, wildlife, parks, open space, and outdoor recreation projects, including projects funded through Great Outdoors Colorado.
- Acting as a collection agent for city, county, Regional Transportation District, and special district taxes. In Fiscal Year 2019, the Department collected approximately \$1.8 billion in taxes and fees on behalf of these entities.
- Collecting taxes and fees for the Highway User Tax Fund (HUTF) which is primarily for the benefit of highway maintenance projects

in the state. In Fiscal Year 2019, amounts collected for HUTF totaled approximately \$783.7 million.

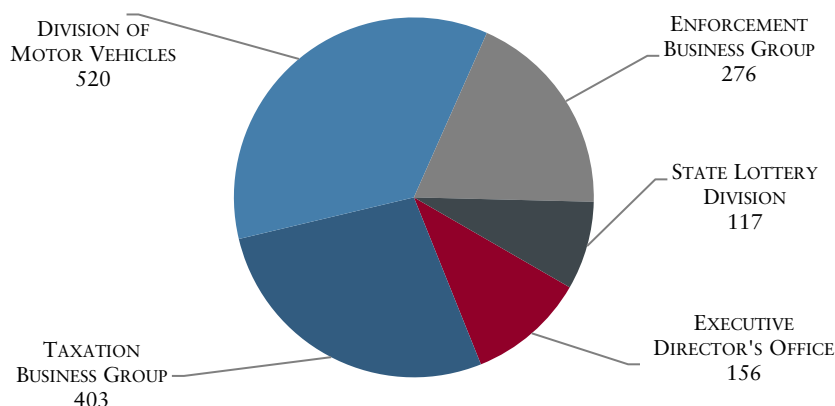
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross gaming proceeds totaled about \$840.3 million during Fiscal Year 2019. The Division of Gaming collected about \$125.0 million in gaming taxes on these proceeds.
- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

For Fiscal Year 2019, the Department was appropriated approximately \$371.0 million and 1,472 full-time equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2019.



DEPARTMENT OF REVENUE
FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.

FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF REVENUE	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	2	-	1	-	-	3

DRIVES INFORMATION SECURITY

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

and the Governor's Office of Information Technology (OIT), where appropriate, in a separate, confidential memorandum.

The Division is the business owner of the Driver License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) system. DRIVES provides an integrated solution for drivers and vehicle services, as well as business licensing and revenue accounting. The State's Division and county departments of motor vehicles' employees use DRIVES. Most users in the system work for the State's Division, but other sections within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.

Responsibility for the reliability and availability of the DRIVES application is shared between the Department and OIT. The Department and Division also work with a third party contractor, FAST Enterprises (FAST) to provide DRIVES application support.

The Department is responsible for information security of the DRIVES application and ensuring FAST is compliant with Colorado Information Security Policies (Security Policies) and the OIT Cyber Policies.

OIT's Identity and Access Management (IAM) team provides information security support for the DRIVES application.

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

The purpose of our audit work was to determine whether the Department and the Division, with OIT's support, had adequate information security controls in place and operating effectively.

We made inquiries with Department staff and inspected supporting documentation provided by the Department, FAST, and OIT.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the Security Policies and OIT Cyber Policies, as well as certain information security related procedural requirements for DRIVES.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found certain information security related problems with DRIVES during Fiscal Year 2019.

WHY DID THESE PROBLEMS OCCUR?

- The Department and Division stated that they do not have formalized procedures in place to address the identified information security problems.
- OIT staff failed to follow Security Policies and their own information security related procedural requirements.

WHY DO THESE PROBLEMS MATTER?

The identified deficiencies, in combination, elevate the risk of system compromise and affect the confidentiality, integrity, and availability of the DRIVES system. If DRIVES information security processes and controls are not appropriately managed, this could adversely impact the reliability of data that is processed, stored, and generated by the system, as well as the automated application controls that are built into DRIVES.

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

RECOMMENDATION 2019-037

The Department of Revenue should improve information security controls for the Driver License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) system by:

- A Mitigating the information security problems noted in PART A of the confidential finding.
- B Mitigating the information security problems noted in PART B of the confidential finding.

RESPONSE

DEPARTMENT OF REVENUE

- A AGREE. IMPLEMENTATION DATE: APRIL 2020.

The Department of Revenue, Division of Motor Vehicle (DMV) will improve the information security controls for DRIVES by revising procedures that communicate, document, and mitigate the information identified in PART A of the confidential finding.

- B AGREE. IMPLEMENTATION DATE: APRIL 2020.

The Department of Revenue, Division of Motor Vehicle (DMV) will improve the information security controls for DRIVES by revising procedures that communicate, document, and mitigate the information identified in PART B of the confidential finding.

RECOMMENDATION 2019-038

The Governor's Office of Information Technology should strengthen information security controls over the Driver License, Record,

Identification, and Vehicle Enterprise Solution (DRIVES) system by mitigating the information security problems noted in the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

DISAGREE.

The Governor's Office of Information Technology OIT disagrees with the finding. Please see the detailed finding for more information.

AUDITOR'S ADDENDUM:

We have considered OIT's response to this recommendation and maintain that the recommendation remains valid. Please see the confidential Auditor's Addendum for additional details.

DRIVES VENDOR MANAGEMENT

DRIVES is primarily supported and maintained by a third party IT service provider, FAST, with limited IT support from OIT. The system is housed at FAST's Centennial, Colorado data center.

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

The purpose of our audit work was to determine whether FAST had performed the semi-annual review of its compliance with Security Policies.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- The Department published a Contract Management Policy [DOR-106A], which states that contract managers are responsible for ensuring that all contract provisions are being adhered to by the parties and conducting performance monitoring.
- Section 10, *Compliance*, Part E, of the Department's contract with FAST states that FAST shall review, on a semi-annual basis, all OIT policies and procedures to ensure compliance with the standards and guidelines published.
- The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book), which has been implemented for Colorado by the State Controller, states in Paragraph 5.03, *Enforcement of Accountability*, that management holds personnel accountable for performing their assigned internal control responsibilities.
- Section 9.6.1 of the Security Policies [CISP-014, *Systems and Services Acquisition*], as applied to this contract, states that OIT and Department staff shall require that FAST comply with organizational information security requirements in accordance with applicable state policies.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department was able to demonstrate that FAST is performing a semi-annual review to ensure compliance with Security Policies; however, FAST stated that it is unable to comply with certain Security Policies. For example, FAST has configured the network disconnect inactivity threshold at 30 minutes, instead of 20 minutes, as

required by Section 9.6.1 of the Security Policy [CISP-015, *System and Communications Protection*].

WHY DID THESE PROBLEMS OCCUR?

We identified that the Department was not holding staff accountable for monitoring and enforcing contract provisions related to the vendor management problems noted above. Department staff indicated that the review memo had been acknowledged by the Department, but it did not have a process in place to address the risk by either ensuring that FAST implemented mitigating controls or holding discussions with OIT to document management's acceptance of the risk of noncompliance with Security Policy requirements.

WHY DO THESE PROBLEMS MATTER?

Without proper controls in place for holding Department staff accountable for monitoring and enforcing FAST's performance and ensuring compliance with the OIT's Security Policies, there is a risk that required security controls may not be in place and operating effectively, which could adversely impact the confidentiality, integrity, and availability of the information contained within DRIVES.

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

RECOMMENDATION

2019-039

The Department of Revenue should improve oversight of vendor contract compliance and develop a mechanism to hold staff accountable for monitoring and enforcing contract provisions by formalizing a process to ensure FAST Enterprises (FAST) has implemented mitigating controls to address those Colorado Information Security Policies that FAST is unable to fully implement, and by initiating discussions with

the Governor's Office of Information Technology to document management's acceptance of the risk.

RESPONSE

DEPARTMENT OF REVENUE

AGREE. IMPLEMENTATION DATE: JANUARY 2020.

The Colorado Department of Revenue's (CDOR) Division of Motor Vehicles (DMV) agrees with the recommendation that it is responsible in holding staff accountable for monitoring and enforcing contract provisions. The DMV should have been involved in dialogue between the Governor's Office of Information Technology (OIT) and vendor, FAST Enterprises, regarding non-compliance with selected IT Security Policies contained in CISP-015. Actions have been initiated to ensure OIT, FAST and DMV collaborate regarding all contract related activities.

FAST has submitted to CDOR mitigating controls to address non-compliance with Colorado Information Security Policies. The DMV will lead coordination effort between OIT and FAST to assess mitigation controls, determine risk based on technical recommendations from OIT and identify further actions.

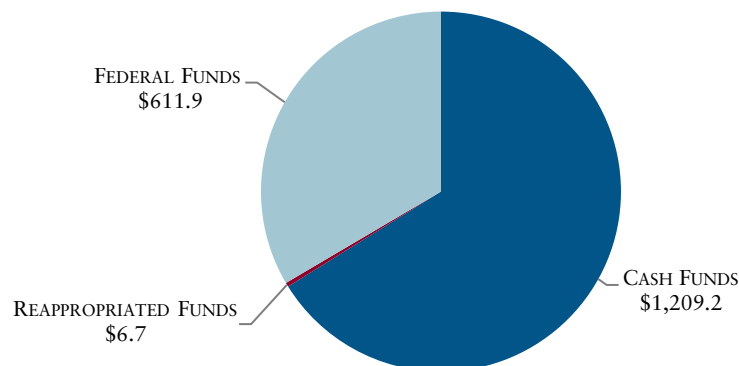
DEPARTMENT OF TRANSPORTATION

The Colorado Department of Transportation (Department) is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to airports.

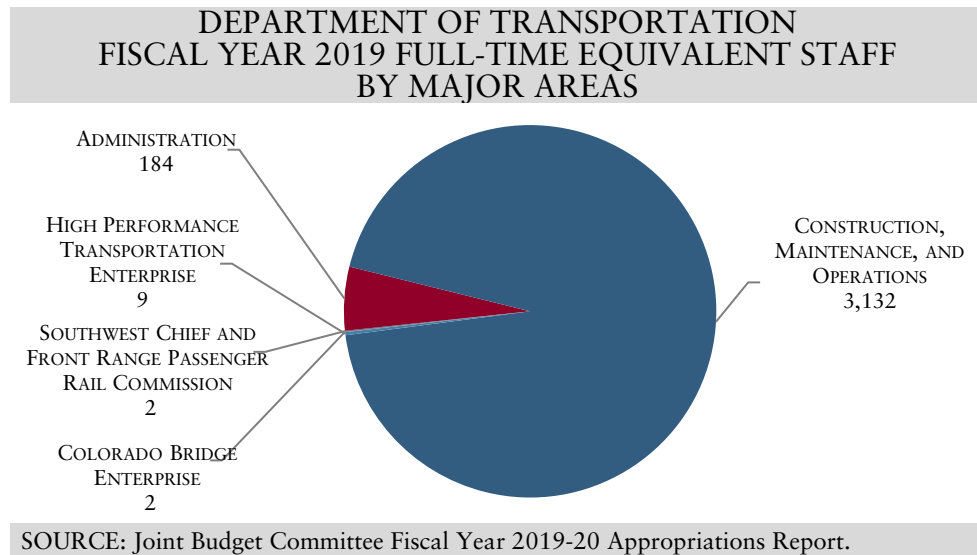
For Fiscal Year 2019, the Department was appropriated approximately \$1.8 billion and 3,329 full-time equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2019.

DEPARTMENT OF TRANSPORTATION
FISCAL YEAR 2019 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2019-20 Appropriations Report.



FISCAL YEAR 2019 AUDIT RECOMMENDATIONS

The following table provides a summary of current audit recommendations made to the Department.

DEPARTMENT OF TRANSPORTATION	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		OTHER	TOTAL
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
	2	-	-	-	-	2

The following comment was prepared by the public accounting firm of BKD LLP, which performed the Fiscal Year 2019 audit work at the Department under contract with the Office of the State Auditor.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

The Colorado Bridge Enterprise (CBE) was formed in 2009 as part of Colorado's Funding Advancement for Surface Transportation and Economic Recovery (FASTER) legislation, otherwise known as Senate

Bill 09-108. CBE operates as a government-owned business within the Department. The purpose of CBE is to finance, repair, reconstruct, and replace designated bridges throughout the State.

CBE accounts for construction and repair/maintenance-related expenditures on a project basis. Projects for construction of new infrastructure with a useful life of more than a year are capitalized and then depreciated whereas items not meeting the criteria as a capital project are expensed in the year incurred. At the beginning of a project, each project is uniquely coded in the accounting system so projects are identified as either being eligible for capitalization or expensed in the current year. After the projects are coded as either being capitalized or expensed, CBE evaluates the coding when additional information is available to determine if the additional information would have changed the initial coding.

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

The purpose of the audit work was to determine whether CBE had adequate internal controls in place during Fiscal Year 2019 over financial accounting and reporting of construction and related capital asset activity, and whether it ensured that CBE's financial transactions were accurate and reliable, and conformed to state rules.

To assess CBE's internal controls over its financial accounting and reporting processes, we requested that CBE provide its formal policies and procedures that were in place overall financial activities during Fiscal Year 2019. We performed physical walkthroughs over various transactions and made inquiries about the Department's controls over significant accounts.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our results against generally accepted accounting principles

that address the proper recognition and accounting of capital assets. Specifically, we measured our results against the following guidance provided by the Office of the State Controller (OSC):

- Section 1.7, *Capital Construction Fund Expenditures*, of the OSC's *Fiscal Procedures Manual* (Manual) requires that departments perform certain procedures at the end of each fiscal year, including reviewing all capital construction projects to identify projects completed and closed during the year and to ensure that the entire total expenditures of those projects be transferred to the appropriate asset account. For capital construction projects not completed by the end of the year, the Manual requires departments to transfer the related expenditures to a construction in progress asset account.
- State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, issued by the OSC, requires state departments to "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules." Examples of these internal controls are written policies and procedures, periodic reconciliations of amounts to CORE, and periodic staff training on policies and procedures.
- Section 3.39, *Prior Period Adjustments*, of the OSC's Manual requires departments to account for and report the correction of an error in previously issued financial statements as a prior period adjustment.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that CBE improperly reduced its capital asset related expenses by approximately \$7.3 million during Fiscal Year 2019 when correcting a prior year error. CBE staff were attempting to move prior year capital asset related expenses to a construction in progress asset account, but reduced the current year expenses rather than recording the entry as prior year activity. As a result, we noted that CBE's Fiscal Year 2019 expenses and beginning net position were understated by the \$7.3 million.

After we notified CBE staff about the error, they corrected the error in their accounting records.

WHY DID THIS PROBLEM OCCUR?

CBE did not have adequate controls, including processes to review nonroutine journal entries and the annual financial statements, in place to ensure that its financial records were materially correct at fiscal year-end. Additionally, CBE staff were not trained on how to properly record journal entries related to a change in project coding from an expense item to a capital project item. While CBE's controls identified that items had been expensed in the prior year that should have been capitalized, there was not an adequate control in place to ensure the adjustment to correct the error was recorded correctly.

WHY DOES THIS PROBLEM MATTER?

Without adequate controls, CBE cannot ensure that its financial records are reasonably stated, which could result in a misstatement of CBE and the State's financial statements. If this problem was not corrected, CBE's expenses and beginning net position would have been understated by \$7.3 million for Fiscal Year 2019.

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

RECOMMENDATION

2019-040

The Colorado Bridge Enterprise (CBE) should improve its internal controls over adjusting accounting entries by:

- A Implementing additional levels of review over recorded journal entries and its annual financial statements. If CBE does not have the capacity within its employees, CBE should request assistance from Colorado Department of Transportation's accounting personnel.

- B Providing additional training to CBE personnel, including those who work outside of the Accounting and Finance Division, on the importance of maintaining proper codes for projects and the effects of a change in a projects code between that of a capital project and a project that is expensed.

RESPONSE

COLORADO BRIDGE ENTERPRISE

- A AGREE. IMPLEMENTATION DATE: JUNE 2020.

CBE will develop effective policies and procedures that will strengthen controls over nonroutine journal entries review and approval process to ensure that these entries are complete, accurate, properly supported and approved prior to posting in the general ledger. The additional level of control in preparation of financial statements will consist of structural review of financial statements by a third-party accounting staff member who is not involved with the daily transactions of CBE.

- B AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

CBE personnel has communicated to the Business Process Experts via the Business Support Team on the importance of informing them of all new codes for projects. The Business Support Team created a report comparing expenditures to capitalized asset expenditures for all projects by phases on an aggregate level. This report is incorporated in the monthly asset capitalization process to identify any missed expenditures that should have been capitalized prior to the period close. This new process is documented in the project asset capitalization procedure.

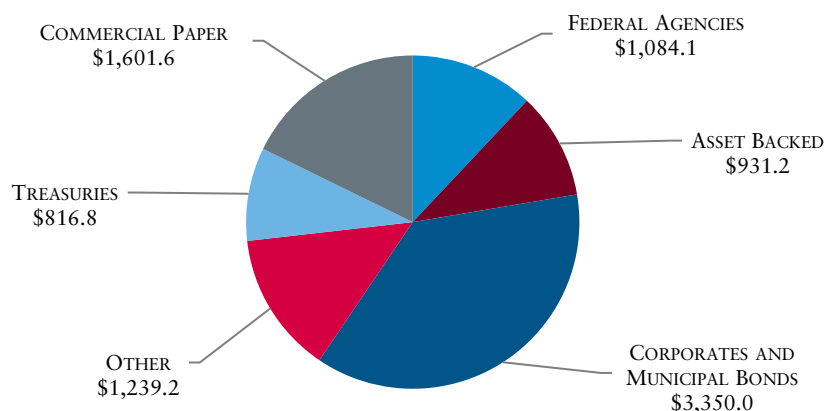
DEPARTMENT OF THE TREASURY

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

- Receiving, managing, and disbursing the State's cash.
- Acting as the State's banker and investment officer.
- Managing the State's Unclaimed Property Program, the Interest-Free School Loan Program, the Property Tax Deferral Program for Seniors and Veterans, and the Colorado Housing and Finance Authority Loan Program.
- Managing certain state public funding transactions.

The State's \$9.0 billion of pooled investments are made up of a variety of securities, as shown in the following chart:

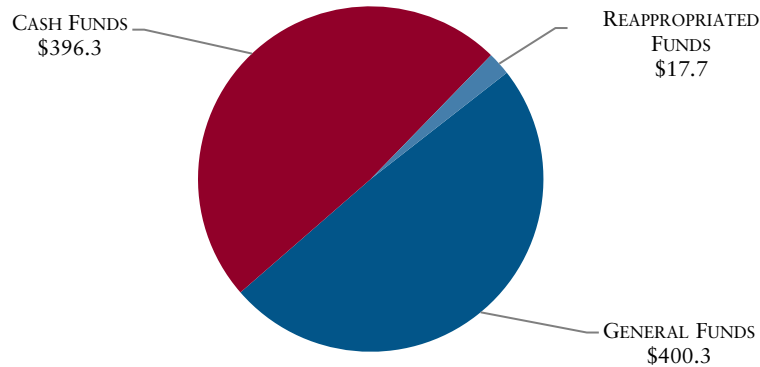
**COLORADO TREASURY POOL PORTFOLIO MIX
AS OF JUNE 30, 2019 (IN MILLIONS)**



SOURCE: Department of the Treasury records.

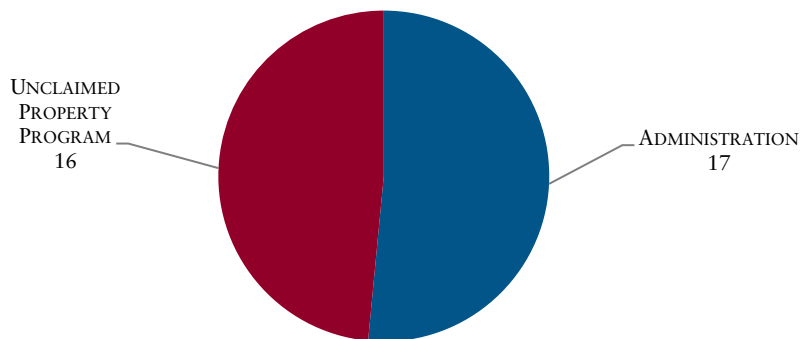
For Fiscal Year 2019, the Treasury was appropriated approximately \$814.3 million and 33 full-time equivalent (FTE) staff. The following charts show the Department's appropriations by funding source and the appropriated FTE staff by major area, respectively, for Fiscal Year 2019.

DEPARTMENT OF THE TREASURY
FISCAL YEAR 2019 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Appropriations Report Fiscal Year 2019-20.

DEPARTMENT OF THE TREASURY
FISCAL YEAR 2019 FULL-TIME EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Appropriations Report Fiscal Year 2019-20.

For Fiscal Year 2019, the majority of the Treasury's funding (approximately 99 percent) was for special purpose programs, and the remaining 1 percent was for Treasury administration and the Unclaimed Property program.

With 17 allotted FTE, Treasury's Administration Division manages special purpose programs, which include the following: (1) reimbursements to local governments for property tax revenues forgone due to the senior

citizen and disabled veteran property tax exemption, (2) allocation of Highway Users Tax Fund revenues to local governments, and (3) property tax reimbursements for property destroyed by a natural cause. The Treasury received approximately 49 percent of its funding from general funds, 2 percent from reallocated funds, and 49 percent from cash funds.

COMPLIANCE WITH COLORADO FUNDS MANAGEMENT ACT AND THE TAX ANTICIPATION NOTE ACT

The Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., asserts that, because the State “currently experiences and may hereafter” experience fluctuations in revenue and expenditures and temporary cash flow deficits, this section of the statute is necessary and outlines the authority and mechanisms the State can use to fund the shortfalls. Under Section 24-75-905(1), C.R.S., the State Treasurer is specifically authorized to sell Tax and Revenue Anticipation Notes (TRANS) to meet these shortfalls. TRANS are short-term notes payable from anticipated pledged revenue.

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

Section 24-75-914, C.R.S., requires the Office of the State Auditor to review information relating to TRANS and report this information to the General Assembly annually. The exhibit and discussion below provide information about the Treasurer’s July 19, 2018, issuance of \$600 million in General Fund Tax and Revenue Anticipation Notes Series 2018 (General Fund Notes); the July 18, 2018, Education Loan

Program (ELP) Tax and Revenue Anticipation Notes (ELP Notes) issuance of \$310 million (2018A); and the January 16, 2019, ELP Notes issuance of \$325 million (2018B).

STATE OF COLORADO DETAILS OF TAX AND REVENUE ANTICIPATION NOTE ISSUANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2019				
	GENERAL FUND NOTES SERIES 2018	EDUCATION LOAN PROGRAM NOTES		
		EDUCATION LOAN PROGRAM NOTES SERIES 2018A	EDUCATION LOAN PROGRAM NOTES SERIES 2018B	TOTAL EDUCATION LOAN PROGRAM
Date of Issuance	July 19, 2018	July 18, 2018	January 16, 2019	—
Maturity Date	June 26, 2019	June 27, 2019	June 27, 2019	—
Issue Amount	\$600,000,000	\$310,000,000	\$325,000,000	\$635,000,000
Interest	\$24,338,888	\$12,618,333	\$5,008,888	\$17,627,221
Denominations	\$5,000	\$5,000	\$5,000	—
Face Interest Rate	4.33%	4.32%	3.45%	—
Premium on Sale	\$15,552,000	\$7,943,900	\$2,656,150	\$10,600,050
Net Interest Cost to the State	1.57%	1.61%	1.63%	—
Total Due at Maturity	\$624,338,888	\$322,618,333	\$330,008,888	\$650,274,483
SOURCE: Office of the State Treasurer records.				
NOTE: For comparative purposes, in Fiscal Year 2018 the Treasurer issued \$600,000,000 in General Fund Notes and \$665,000,000 in Education Loan Program Notes.				

TERMS AND PRICE

Section 24-75-907(1), C.R.S., states that the General Fund Notes are required to mature no later than 3 days prior to the end of the fiscal year. Section 29-15-112(5)(b), C.R.S., states that the ELP Notes are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, if the notes have a maturity date after the end of the fiscal year, then on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited, in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ELP Notes, an amount sufficient to pay the principal, premium, if any, and interest related to the ELP Notes on their stated maturity date.

Notes in each series are issued at different face interest rates. These are

the rates at which interest will be paid on the notes. The average net interest cost to the State differs from the face interest rates because the notes are sold at a premium, which reduces the net interest cost incurred.

The maturity dates of the General Fund Notes and the ELP Notes issued during Fiscal Year 2019 comply with statutory requirements. Specifically, as shown in the previous exhibit, the General Fund Notes had a maturity date of June 26, 2019, and both of the ELP Notes had a maturity date of June 27, 2019. Neither were subject to redemption prior to maturity.

SECURITY AND SOURCE OF PAYMENT

In accordance with the Funds Management Act, principal and interest on the General Fund Notes are payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2019. The General Fund's cash receipts include those that are subject to appropriation in Fiscal Year 2019 and any pledged revenue, including the following:

- Revenue not yet recorded in the General Fund at the date the notes were issued.
- Any unexpended note proceeds.
- Proceeds of internal borrowing from other state funds recorded in the General Fund.

The State Treasurer records monies reserved to pay the principal and interest of the General Fund Notes in the Note Payment Account (General Fund Account) in the State's financial accounting system, the Colorado Operations Resource Engine (CORE). The General Fund Notes are secured by an exclusive first lien on assets in the General Fund Account. The State Treasurer holds in custody the assets in this account.

According to Section 29-15-112(2)(e) (II), C.R.S., interest on the ELP Notes is payable from the General Fund. In accordance with the TRANS issuance documents, principal on the ELP Notes were required

to be paid solely from the receipt of property taxes received by the participating school districts during the period of March through June 2019, which were to be deposited into the General Fund of each school district. Section 29-15-112(4)(a)(I)(A), C.R.S., requires the school districts to make payments for the entire principal on the ELP Notes to the State Treasury. Per the TRANS issuance documents, these payments were to be made by June 25, 2019. We confirmed that the school districts made all payments by June 25, 2019, and the State Treasurer used these funds to repay the principal on the ELP Notes.

In accordance with the TRANS issuance documents, if the balance in the Education Loan Program Notes Repayment Account (ELP Account) is less than the principal of the ELP Notes at maturity on June 26, 2019, the State Treasurer must deposit from any funds on hand that are eligible for investment an amount sufficient to fully fund the ELP Account. The ability of the State Treasurer to use the General Fund's current revenues or borrowable resources to fund a deficiency in the ELP Account is subordinate to the use of such funds for payment of any outstanding General Fund Notes.

In accordance with the TRANS issuance documents, if the balance in the General Fund Account on June 15, 2019, had been less than the principal and interest of the General Fund Notes due at maturity, the State Treasurer would have been required to deposit into the General Fund Account all of the General Fund's revenue available at that time, and borrow from other state funds until the balance met the required level. In addition, the State Treasurer would be required to give notice of such deficiency to the Note's securities depository and the Municipal Securities Rulemaking Board.

To ensure the payment of the General Fund Notes and ELP Notes, the Treasurer agreed to deposit pledged revenue into both the General Fund Account and the ELP Account so that the balance on June 15, 2019, and June 25, 2019, respectively, would be no less than the amounts to be repaid. The note agreements also provide remedies for holders of the notes in the event of default. The amounts to be repaid on the maturity date are detailed in the previous exhibit.

We determined that, on June 15, 2019, and June 25, 2019, the account balance plus accrued interest earned on investments was sufficient to pay the principal and interest on the General Fund and ELP Notes, respectively, without borrowing from other state funds.

LEGAL OPINION

Greenberg Traurig, 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 Notes and ELP Notes are legal, binding, secured obligations of the State.
- Interest on the notes is exempt from taxation by the U.S. government and by the State of Colorado.

INVESTMENTS

The Funds Management Act, the Tax Anticipation Note Act, and the General Fund and ELP Notes' agreements allow the Treasurer to invest the General Fund Account and ELP Account funds 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 Section 24-36-113(1), C.R.S. Furthermore, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(3)(b), C.R.S., of the Tax Anticipation Note Act state that the Treasurer may:

- Invest the proceeds of the notes in any securities that are legal investments for the fund from which the notes are payable.
- Deposit the proceeds in any eligible public depository.

PURPOSE OF THE ISSUANCE AND USE OF PROCEEDS

The General Fund Note proceeds were used to alleviate temporary cash flow shortfalls and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2019. The State Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2019. The net proceeds of the sale of the notes were specifically 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, 2019, and up to and including June 25, 2019.

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 2019, 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 Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure that the State will not be liable for an arbitrage rebate.

STATE EXPENSES

The State incurred expenses as a result of the issuance and redemption of the General Fund and ELP Notes. These expenses totaled approximately \$550,000. The expenses included the following:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual notes.
- Fees paid to financial advisors.
- Redemption costs, consisting of fees and costs paid to agents to destroy the redeemed securities.

SUBSEQUENT EVENTS

On July 18, 2019, the State issued \$400 million in Education Loan Program Tax and Revenue Anticipation Notes Series 2019A with a maturity date of June 29, 2020. The notes carry an average coupon rate of 3.00 percent and were issued with a premium of \$6.9 million. The total due at maturity includes \$400 million in principal and \$11.4 million in interest.

On July 24, 2019, the State issued \$600 million in General Fund Tax and Revenue Anticipation Notes with a maturity date of June 26, 2020. The notes carry an average coupon rate of 4.03 percent and were issued with a premium of \$15.8 million. The total due at maturity includes \$600 million in principal and \$22.3 million in interest.

On January 16, 2020, the State issued \$400 million in Education Loan Program Tax and Revenue Anticipation Notes Series 2019B with a maturity date of June 29, 2020. The notes carry an average coupon rate of 3.34

percent and were issued with a premium of \$4.4 million. The total due at maturity includes \$400 million in principal and \$6.1 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. An aggregate loss of principal to the Public School Fund occurs only when an exchange or sale that resulted in an initial loss of principal is not offset by a gain on an exchange or sale in the fund within 12 months.

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 2019 audit, we obtained confirmations from Wells Fargo Bank on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the book value of the investments as recorded in CORE, and noted that the fair value exceeded the book value of the investments at June 30, 2019, by approximately \$16.4 million. This is due to lower interest rates in the market, resulting in current prices for Treasury's investments to increase. However, this gain would not become a gain of principal, or "realized," unless and until Treasury chose to sell the investment before its maturity date. Treasury has indicated that it intends to hold the investments to maturity to recover the full principal. We did not identify any recognized loss of principal to the Fund during Fiscal Year 2019.

NO RECOMMENDATION IS MADE IN THIS AREA.

DEPARTMENT OF CORRECTIONS

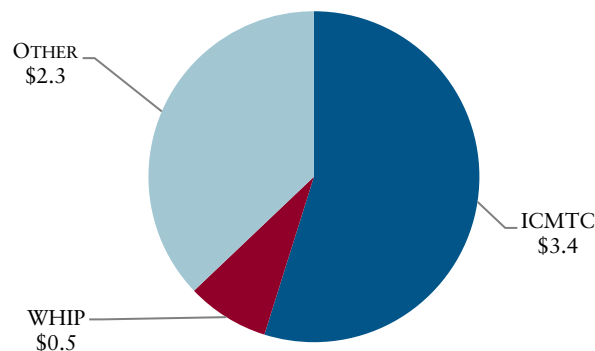
The Department of Corrections (Department) manages the State's adult correctional facilities, youth offender system, and the adult parole and community corrections system. Please refer to the introduction to the Department of Corrections chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

During Fiscal Year 2019, the Department spent approximately \$6.2 million in federal funds. As part of our Fiscal Year 2019 audit, we performed follow-up testing on prior audit recommendations for both the Criminal Justice Systems program, known at the Department as the International Corrections Management Training Center (ICMTC) [CFDA No. 19.703]; and the Wild Horse and Burro Resource Management Program (WHIP) [CFDA No. 15.229].

In Fiscal Year 2019, the Department's expenditures for these two programs were approximately \$3.9 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total Fiscal Year 2019 federal expenditures by program for the Department.

DEPARTMENT OF CORRECTIONS
FISCAL YEAR 2019 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2019 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2019 audit identified an issue related to the Department's administration of federal awards.

The following comment was prepared by the public accounting firm of Eide Bailly LLP, which performed the Fiscal Year 2019 audit work at the Department under contract with the Office of the State Auditor.

WILD HORSE AND BURRO RESOURCE MANAGEMENT—CASH MANAGEMENT AND FEDERAL REPORTING

The federal Bureau of Land Management (BLM) created WHIP [CFDA No. 15.229] to implement the Wild-Free Roaming Horses and Burros Act, passed by Congress in 1971. Broadly, the law declares wild horses and burros to be “living symbols of the historic and pioneer spirit of the West” and stipulates that the BLM and the U.S. Forest Service have the responsibility to manage and protect herds in their respective jurisdictions within areas where wild horses and burros were found roaming in 1971.

In order to maintain wild horses and burros in good condition and protect the health of federal public lands, the BLM must manage the population growth of wild horse and burro herds. To carry out this mission, the BLM controls herd growth through the application of fertility measures, such as birth control, and through the periodic removal of excess animals and the placement of those animals into the care of the Department's WHIP program. The Department uses WHIP funds primarily for the care and training of the animals placed within their program.

The Department operates on a reimbursement basis with the federal government for its federal grants. Thus, the Department expends

Correctional Industries cash funds for WHIP prior to requesting reimbursement from the federal government. During Fiscal Year 2019, the Department expended approximately \$500,000 for WHIP.

BLM notified the Department on March 16, 2017, that it was placing the Department on an “agency review” due to concerns BLM had with the Department’s administration of the program. BLM further notified the Department that it would be required to substantiate the actual costs of the program by submitting specific federal reimbursement forms documenting actual program expenditures, less any program income received by the Department for WHIP, as well as supporting documentation for all expenditures included on the reimbursement requests. During Fiscal Year 2019, the Department was also asked by BLM to submit corrected federal reports for the entire grant period from June 2014 through June 2019.

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

The purpose of the audit work was to determine the Department’s progress in implementing our Fiscal Year 2018 audit recommendations related to cash management and federal reporting. At that time, we recommended that the Department strengthen its internal controls to ensure it complied with the cash management requirements for WHIP by revising its policies and procedures to align with BLM’s WHIP requirements, as well as submitting corrected reimbursement requests based on actual costs incurred, and working with BLM staff to resolve identified differences in reimbursements.

For federal reporting, we recommended that the Department strengthen its internal controls related to WHIP federal reporting requirements by updating and implementing its federal reporting procedures, and by working with BLM to provide accurate cumulative expenditure information.

The Department agreed with both of our recommendations and stated that it would work with BLM to provide actual allowable and authorized costs for reimbursement. Additionally, the Department indicated that it would improve its federal reporting process by implementing reconciliations, review, and approval processes; and retaining documentation for its reports.

As part of our Fiscal Year 2019 audit work, we requested the Department's updated cash management and federal reporting policies and procedures. We also requested for review any corrected reimbursement requests and/or any corrected federal reports the Department submitted to BLM during Fiscal Year 2019.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

Federal regulation 45 CFR, 92.20(b)(1), related to federal reporting, states, "Accurate, current and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant." Per the *Federal Financial Report Instructions*, quarterly reports, including the *SF-425–Federal Financial Report* (SF-425), shall be submitted no later than 30 days after the end of each reporting quarter. The SF-425 reports on the total cumulative cash receipts, cash disbursements, federal funds authorized, the federal funds expended, and the total program income for the grant period.

Federal regulations [2 CFR 200.345] related to cash management indicate that "when entities are funded on a reimbursement basis, program costs must be paid by the entity before reimbursement is requested from the federal government." Reimbursement requests are to be made through submission to BLM of the *SF-270–Request for Advance of Reimbursement* report detailing expenditures made for the period.

Federal regulations [2 CFR 200.303] related to internal controls require that the Department, as a federal grant recipient, “establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulation and the terms and conditions of the federal award.”

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully implement our Fiscal Year 2018 recommendations during Fiscal Year 2019. Specifically, we found that the Department did not submit updated SF-425 reports or corrected reimbursement requests based on actual costs incurred for Fiscal Years 2014 through 2019. Although the Department did update both its cash management and federal reporting policies during the fiscal year, we were unable to determine if the new policies fully align with BLM guidelines because the BLM audit is ongoing.

WHY DID THESE PROBLEMS OCCUR?

While Department staff reported that they completed and submitted revised reimbursement requests and SF-425 reports in November 2019 for WHIP for Fiscal Years 2014 through 2019, they indicated that they were still awaiting BLM’s approval of the resubmitted documents to allow for reimbursement of outstanding reimbursement costs. The Department indicated that it had continued to work with BLM to ensure that it was addressing BLM’s concerns in a timely manner, but BLM had continued to delay payments to the Department until the audit of the program was fully complete.

WHY DO THESE PROBLEMS MATTER?

Because of the issues identified and the ongoing BLM audit, the Department has not yet been fully reimbursed for Correctional Industries cash funds expended throughout the grant period from June 2014 through June 2019. As of June 30, 2019, the Department was still owed

approximately \$1.2 million from BLM for expenditures made for WHIP during that time period. The Department's internal control weaknesses for WHIP have resulted in the Department fronting Correctional Industries cash funds without receiving federal reimbursement for significant periods of time, which results in missed opportunities for the use of and interest on state general funds. Further, if the Department does not take active steps to address its weaknesses in WHIP and submit corrected federal reports, it may incur monetary penalties, interest and other federal sanctions, including the termination of WHIP.

FEDERAL AGENCY	DEPARTMENT OF INTERIOR-BUREAU OF LAND MANAGEMENT
FEDERAL AWARD NUMBER	L14AC00056
FEDERAL AWARD YEARS	2014 WITH AMENDMENTS IN 2015, 2016, AND 2017
PASS THROUGH ENTITY	NONE
CFDA No.	15.229, WILD HORSE AND BURRO RESOURCE MANAGEMENT PROGRAM
COMPLIANCE REQUIREMENT	CASH MANAGEMENT (C) REPORTING (L)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-043A AND 2018-043B	

RECOMMENDATION 2019-041

The Department of Corrections (Department) should strengthen its internal controls to ensure that it complies with the cash management and federal reporting requirements for the Wild Horse and Burro Resource Management program (WHIP) by:

- A Ensuring that corrected reimbursement requests and updated federal reports for Fiscal Years 2014 through 2019, as applicable, are submitted to the federal Bureau of Land Management (BLM) and continuing to work with BLM staff to resolve identified differences.
- B Taking additional steps to proactively work with BLM to ensure that the BLM audit is finalized, that the Department's updated

WHIP policies and procedures align with BLM requirements, and that the Department obtains reimbursement for prior year and future WHIP costs, as appropriate.

RESPONSE

DEPARTMENT OF CORRECTIONS

A AGREE. IMPLEMENTATION DATE: MAY 2020.

The Department of Corrections (Department) has submitted corrected reimbursement requests and updated federal reports to the federal Bureau of Land Management (BLM) for Fiscal Years 2014 through 2019. The Department will continue to work with the BLM to resolve any identified differences.

B AGREE. IMPLEMENTATION DATE: MAY 2020.

The Department will continue to proactively work with the BLM to finalize BLM's payment review audit and obtain reimbursement for prior years expenditures. The Department has updated policies and procedures relating to cash management and federal reporting to align with BLM requirements.



DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is the state department responsible for developing financing plans and policies for publicly funded health care programs. The principal programs the Department administers are the federal Medicaid program, known in Colorado as Health First Colorado (also known as Colorado's Medicaid Program or Medicaid), which provides health services to eligible needy persons; and the federal Children's Health Insurance Program, known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger and pregnant women aged 19 and over who are not eligible for Medicaid.

The Department is responsible for ensuring that all expenditures under Medicaid and CBHP are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid and CBHP program benefits is shared between local counties, designated Medical Assistance eligibility sites (MA sites), and the State. For Medicaid and CBHP, individuals and families apply for benefits at their local county departments of human/social services or designated MA sites, or online through the Program Eligibility and Application Kit (PEAK) system. The local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving or denying applicants' eligibility. If the application is complete, CBMS processes each individual's application and determines the applicant's eligibility based on the information entered. If the application is incomplete, a caseworker is responsible for contacting the individual to assist with completing his or her application.

The Department is responsible for supervising and monitoring the local

counties' and MA sites' administration of Medicaid and CBHP. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals.

As part of our Fiscal Year 2019 audit, we tested the Department's compliance with, and internal controls over, federal grant requirements under the federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the following programs:

- Medicaid
- Children's Health Insurance Program

In Fiscal Year 2019, the Department expended approximately \$5.4 billion in federal funds for Medicaid services and \$285.8 million in federal funds for CBHP services.

Between Fiscal Years 2018 and 2019, as shown in the following table, the Department's average monthly caseload for Medicaid decreased by approximately 54,000 cases (4 percent) and CBHP increased by approximately 4,000 cases (5 percent).

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING AVERAGE MONTHLY CASELOAD FISCAL YEARS 2017 THROUGH 2019					
FISCAL YEAR	AVERAGE MEDICAID MONTHLY CASELOAD	PERCENTAGE CHANGE		AVERAGE CBHP MONTHLY CASELOAD	PERCENTAGE CHANGE
2017	1,346,114			64,344	
2018	1,315,217	2%	▼	77,738	21% ▲
2019	1,261,365	4%	▼	81,645	5% ▲
SOURCE: Department of Health Care Policy and Financing, Fiscal Year 2020-21 Budget Request, dated November 2019.					

During Fiscal Year 2014, numerous provisions of the Affordable Care Act (ACA) were implemented, such as new income provisions and expanded health care coverage for select populations. Enacted by Congress in 2010, ACA mandated comprehensive reforms to existing policies that had expansive impacts for individuals receiving medical assistance through Medicaid or CBHP. Additionally, in accordance

with ACA, Colorado elected to further expand Medicaid coverage to eligible individuals effective on January 1, 2014. With these regulatory changes, additional Coloradans became eligible to receive coverage through either Medicaid or CBHP.

The results of our Fiscal Year 2019 audit identified errors resulting in the following findings and recommendations for Medicaid and CBHP.

MEDICAID CONTROLS OVER ELIGIBILITY DETERMINATIONS

Caseworkers at local counties and MA sites collect required documentation from applicants, including the applicant's birth certificate, a level-of-care assessment, and support for income and the value of resources, such as bank account balances. The caseworkers enter the applicant-provided data into CBMS in order to determine applicants' eligibility to receive Medicaid benefits. An eligible beneficiary's income and countable resources cannot exceed a limit set by federal and state regulations. CBMS has a system check to mark eligibility as "fail" if the applicant's reported income exceeds the limit. The eligibility data in CBMS feeds into the Colorado interChange system (Colorado interChange), which pays providers for the services that they provide to Medicaid beneficiaries.

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

The purpose of our audit work was to review the Department's internal controls over the Medicaid eligibility determination process as well as to determine whether the Department complied with applicable federal and state Medicaid eligibility requirements during Fiscal Year 2019.

During our audit, we reviewed the Department's Medicaid eligibility

internal controls in place during Fiscal Year 2019. In addition, we performed testing on a statistical sample of 125 beneficiaries who were eligible for Medicaid during Fiscal Year 2019 and had a payment made on their behalf to a Medicaid provider between July 1, 2018, and March 31, 2019, to determine whether those individuals' Medicaid eligibility determination was appropriate. In addition, for these 125 beneficiaries, we performed testing to determine whether the individuals had additional payments made on their behalf between April 1, 2019, and June 30, 2019, and whether the individuals were eligible for those payments.

Our testing included reviewing the supporting documentation, including the case files, CBMS data fields related to eligibility determination/redetermination, and Medicaid payment information in Colorado interChange. We performed testwork to determine whether the Department ensured that local county and MA site caseworkers had obtained and maintained the required documents supporting eligibility determinations and annual redeterminations in the case files, performed level-of-care determinations for Home and Community Based Service beneficiaries in a timely manner, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner. We also inquired about the Department's monitoring procedures over local counties and MA sites that were designed to ensure that eligibility is determined in accordance with federal and state regulations.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2018 audit recommendation related to Medicaid eligibility. During that audit, we recommended that the Department strengthen its internal controls over Medicaid by providing adequate training, monitoring local counties and MA sites, and researching and resolving CBMS system issues identified in our Fiscal Year 2018 audit.

STATISTICAL SAMPLING METHODOLOGY. To estimate the proportion of the overall Medicaid benefit payments that were paid to providers on behalf of beneficiaries inappropriately determined as eligible during the period of July 1, 2018, to March 31, 2019, we performed the following procedures:

- 1 We received from Department staff a listing of all Medicaid

payments with a date of service during the period and a listing of all benefit recipients with State ID numbers (ID) who were classified as eligible at any point during the same timeframe.

- 2 We summarized all Medicaid payments made during this period by ID and eliminated any IDs with no payments. This resulted in a population of \$5,054,525,817 in payments made to 1,048,064 unique IDs.
- 3 From this population, we randomly selected a statistical sample of 125 IDs using Probability-Proportional-to-Size (PPS) sampling with benefit payments totaling \$7,598,396 to test for eligibility.

The PPS sampling methodology ensured that any individual who was considered eligible and received benefits that were paid from July 1, 2018, through March 31, 2019, had a chance for selection. The chance of selection was greater for those individuals with larger payment amounts made for their benefit. Furthermore, the Medicaid program from which benefits were paid had no bearing on an individual ID's chances of selection.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

In 32 of the 125 Medicaid case files tested (26 percent), we identified at least one error with each case file. In total, we identified 45 errors within these 32 case files. These errors resulted in a total of \$124,012 in known questioned costs for the entire Fiscal Year 2019, as shown in the following table.

SUMMARY OF ERRORS AND QUESTIONED COSTS FOR MEDICAID ELIGIBILITY							
ERROR TYPE	TYPES OF SAMPLING RESULTS					TOTAL	
	KNOWN QUESTIONED COSTS JULY 1, 2018, THROUGH MARCH 31, 2019, (STATISTICAL SAMPLE TESTWORK)		KNOWN QUESTIONED COSTS NOT PROJECTED TO THE POPULATION APRIL 1, 2019, THROUGH JUNE 30, 2019		ERRORS IDENTIFIED WITH NO KNOWN QUESTIONED COSTS JULY 1, 2018, THROUGH JUNE 30, 2019		
	NUMBER OF CASES	AMOUNT	NUMBER OF CASES	AMOUNT	NUMBER OF CASES	NUMBER OF CASES*	AMOUNT
Case File Documentation	3	\$2,612	4	\$6,010	7	11	\$8,622
Income Threshold	1	\$10,725	1	\$757		1	\$11,482
Transfer of Resources	1	\$64,905	1	\$21,460		1	\$86,365
Income Verification	2	\$17,543				2	\$17,543
Redetermination					2	2	\$0
Data Entry					20	20	\$0
Incorrect Income					6	6	\$0
Household Composition					1	1	\$0
Nursing Facilities					1	1	\$0
TOTAL	7	\$95,785	6	\$28,227	37	45*	\$124,012
TOTAL KNOWN QUESTIONED COSTS							\$124,012
TOTAL FEDERAL FUNDS IN KNOWN QUESTIONED COSTS							\$62,006

SOURCE: Office of the State Auditor analysis of Medicaid eligibility testing

*This overall number of cases differs from the 32 cases noted prior to the table because some cases are represented in more than one Error Type. In addition, some cases have been counted multiple times across Types of Sampling Results with non-duplicated results in the Total column.

Questioned cost, as defined in federal regulation [2 CFR 200.84], is “a cost that is questioned by the auditor... (a) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; [or] (b) Where the costs, at the time of the audit, are not supported by adequate documentation...”

We have identified these questioned costs as known questioned costs that are further defined in federal regulation [2 CFR 200.516] as questioned costs that are specifically identified by the auditor.

Based on the results of the statistical sampling testwork, we identified \$95,785 in known questioned costs, or misstatements, for the period

July 1, 2018, through March 31, 2019. The American Institute of Certified Public Accountants (AICPA) *Audit Sampling, May 1, 2017, Audit Guide* [AAG-SAM 4.95] advises, “Even if the misstatement appears to be from an unusual source, that does not mean that other unusual items are not in the population and the sample was not representative.” In accordance with this guidance, we projected the known questioned costs from July 1, 2018, through March 31, 2019, to the population, regardless of the details of the nature of the error or the program involved, since the Department is ultimately responsible for all payments made to providers on behalf of eligible beneficiaries. When these known questioned costs are projected to the population, we estimate with 90 percent confidence that the Department paid at least \$80,255,528, but not more than \$485,851,363, with projected questioned costs of \$283,053,446, on behalf of ineligible beneficiaries between July 1, 2018, and March 31, 2019.

The projected questioned costs amount of \$283,053,446 is based on a mathematical calculation of costs that does not correlate to specific payments made to providers. This does not result in specific overexpenditures of the State’s General Fund or federal funds. However, this calculation indicates that if we tested the entire population, there is a 90 percent likelihood of finding the true amount of questioned costs to be between \$80,255,528 and \$485,851,363 and would most likely be close to \$283,053,446 in erroneous payments. There is a 5 percent chance that the true amount of questioned costs is less than \$80,255,528 and a 5 percent chance the true amount is over \$485,851,363.

We also estimate with 90 percent confidence that at least 27,878 (2.66 percent) but not more than 107,531 (10.26 percent) beneficiaries in our total population of 1,048,064 are likely ineligible.

In addition, we identified \$28,227 in known questioned costs paid on behalf of beneficiaries between April 1, 2019, and June 30, 2019. These are known errors that affected beneficiaries’ eligibility or adjustments to payments that the Department processed after April 1, 2019, that could not be extrapolated to the population since this was not selected as a statistically valid sample.

The following table demonstrates the known and likely questioned costs.

SAMPLE RESULTS FOR FISCAL YEAR 2019		
Known Questioned Costs (Statistical Sample) (July 2018 through March 2019)	\$95,785	
Known Questioned Costs (Not Projected) (April 2019 through June 2019)	\$28,227	
TOTAL KNOWN QUESTIONED COSTS		\$124,012
Total Projected Questioned Costs (July 2018 through March 2019)	\$ 283,053,446	
LESS: Known Questioned Costs (July 2018 through March 2019)	(\$95,785)	
LIKELY QUESTIONED COSTS		\$282,957,661
TOTAL KNOWN AND LIKELY QUESTIONED COSTS		\$ 283,081,673
SOURCE: Office of the State Auditor analysis of Medicaid eligibility testing.		

DETAILS OF ERRORS IDENTIFIED. In some case files, we identified multiple instances of errors. Specifically, we found the following:

- **MISSING CASE DOCUMENTATION.** Eleven case files were missing documentation necessary to support the Medicaid eligibility determination including documentation to support resources, such as bank statements or tax documents, and documentation to support identity and/or citizenship, such as birth certificates or other allowable records, as required by federal regulations. Specifically, these case files were missing the birth certificate used as the source for citizenship verification and a level-of-care assessment for 4 days of the fiscal year. These errors resulted in known questioned costs of \$8,622.

Federal regulation [42 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

State regulation [10 CCR 2505-10 8.100.3.G.1.g] requires all individuals who apply for Medicaid to be either a citizen of the United States or its Territories, or be a qualified non-citizen. Citizenship or nationality along with identity status must be verified unless satisfactory documentary evidence has already been provided.

Federal regulation [42 CFR 441.352(c)] requires the Department to perform a level-of-care assessment for any individual aged 65 or

older who lives in a nursing facility or who might need those services in the near future. A reevaluation of the level-of-care assessment must be performed on an annual basis.

- **INCOME EXCEEDING THRESHOLD.** In one case, the beneficiary's income information received by the local county or MA site through its interface with other systems was over the income limit set under federal regulation for the entire fiscal year; however, Colorado interChange paid claims on behalf of the beneficiary. As a result, the beneficiary incorrectly received benefits during the fiscal year. These errors resulted in known questioned costs of \$11,482.

Federal regulation [42 USC 1395w-114a] requires an individual to meet income limits in order to receive Medicaid benefits. Income limits are set based on a threshold of 150 percent of the poverty line.

- **TRANSFER OF RESOURCES (Comprehensive Services).** Medicaid covers certain Comprehensive Services known as "institutional benefits" that are authorized under the Social Security Act. Examples of these services include hospital services, nursing facility services, inpatient psychiatric services for individuals under the age of 21, and services for individuals aged 65 and older who reside in an institution for mental diseases. A beneficiary receiving these services is referred to as an "institutionalized individual" and the spouse of this beneficiary, who is not receiving these Comprehensive Services, is referred to as the "community spouse."

In one case, the caseworker did not ensure that the beneficiary, as an institutionalized individual in a medical facility, transferred resources such as the bank account balance to the individual's community spouse, as required by the state regulation. As a result, the beneficiary's income was over the resource limit and the beneficiary should not have received Medicaid benefits during the fiscal year. These errors resulted in known questioned costs of \$86,365.

State regulation [10 CCR 2505-10 8.100.7.M.3] requires the institutionalized individual to complete the transfer of resources to

the individual's community spouse as soon as possible but no later than the individual's next annual eligibility redetermination. If the transfer is not completed within the required timeframe, the resources shall be attributed to the institutionalized individual and shall affect his/her Medical Assistance eligibility.

- **INCOME VERIFICATION.** In two cases, the caseworker failed to obtain and/or maintain adequate supporting documentation, such as a ledger, to ensure that the self-employment income reported on the application by the beneficiary was appropriately verified, as required by the state regulation. These errors resulted in known questioned costs of \$17,543.

State regulation [10 CCR 2505-10 8.100.5.B.1.c.i] requires the caseworker to verify an applicant's self-employment income either through self-employment ledgers or receipts when a ledger is not available.

- **UNTIMELY REDETERMINATION PROCESS.** In two cases, the redetermination process was not performed in a timely manner. Specifically, in one case, the beneficiary's continuous eligibility was not terminated after the 12-month period, as required by state regulation, and the Department failed to send a redetermination form to the beneficiary and redetermine his or her eligibility for Medicaid once every 12 months, as required. Continuous eligibility provides Medicaid-eligible children with up to 12 months of continuous coverage through Medicaid, regardless of changes in the family's circumstances, such as changes to household income or household size. The beneficiary's continuous eligibility was in place from September 2016 through November 2019, or 26 months more than the 12-month allowed timeframe. This error did not result in any additional known questioned costs. In another case, the caseworker processed the redetermination a month after the federally-required 12-month period. No questioned costs were identified for this instance because processing time did not affect the beneficiary's eligibility.

Federal regulation [42 CFR 435.916(a)] requires the Department to

renew or redetermine Medicaid eligibility once every 12 months but no more frequently than once every 12 months.

State regulation [10 CCR 2505-10 8.100.3.P.4] requires the caseworker to mail a redetermination form, approved by the Department, at least 30 days prior to the first of the month in which the eligibility redetermination is due.

State regulation [10 CCR 2505-10 8.100.3.Q.1] requires the Department to apply continuous eligibility for up to 12 months to children under the age of 19 who are found eligible for a Medical Assistance program through an eligibility determination, reassessment, or redetermination.

- **DATA ENTRY.** In 20 cases, the information in CBMS did not match the supporting documentation in the case file due to caseworker error. Specifically, in 19 cases, the caseworker entered either the incorrect income and/or resource amount in CBMS. In the last case, the caseworker entered the incorrect name in CBMS. No questioned costs were identified in these instances because they did not negatively affect the beneficiaries' eligibility.

Federal regulation [42 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

- **INCORRECT INCOME.** We identified the following issues:
 - In three cases, the caseworker used the incorrect income amount to determine eligibility. Specifically, in two cases, the caseworker included income that should have been excluded for determining eligibility, and in the remaining case, the caseworker excluded income when it should have been included for determining eligibility. No questioned costs were identified in these instances because the beneficiaries' income was still within income guidelines.

Federal regulation [42 USC 1395w-114a] requires an individual to meet income limits in order to receive Medicaid benefits.

Income limits are set based on a threshold of 150 percent of the poverty line.

- ▶ In two cases, the caseworker initially applied the Community Spouse Resource Allowance (CSRA) limit in accordance with the state regulation to determine eligibility. CSRA is the amount of resources that the community spouse can retain to allow the beneficiary to qualify for Medicaid eligibility. However, at the annual renewal, the caseworker used the incorrect CSRA limit to determine eligibility. We did not identify any questioned costs or any inappropriate payments made to providers for these beneficiaries during the time period audited.

State regulation [10 CCR 2505-10 8.100.7.M] requires the caseworker to apply the CSRA for an institutionalized individual who is over the resource limit set by state regulation [10 CCR 2505-10 8.100.5.M.1]. The transfer of the CSRA shall be completed as soon as possible but no later than their annual renewal to transfer.

- ▶ In one case, the caseworker did not use the beneficiary's most currently reported and verified income to redetermine eligibility; instead, the caseworker used the beneficiary's income from prior months. No questioned costs were identified in this instance because the beneficiary's income was still within income guidelines.

State regulation [10 CCR 2505-10 8.100.5.F.2] requires the caseworker to use either the income amount which is received by an individual or family in the month in which they are applying for benefits, or the income amount from the previous month if the income for the current month is not yet available.

- **HOUSEHOLD COMPOSITION.** In one case, the Department used the incorrect household composition count to determine eligibility. No questioned costs were identified in this instance because the incorrect household composition did not negatively affect eligibility.

State regulation [10 CCR 2505-10 8.100.4.E] defines household composition based on the beneficiary's tax filing status (for

example, single, married filing jointly, or tax dependent). The caseworker uses the applicable tax filing status to determine household composition and eligibility for the Medicaid program.

- **NURSING FACILITY INAPPROPRIATE TERMINATION OF BENEFITS** (Home and Community Based Service waiver programs). These programs allow eligible individuals to remain in their own home or live in a community setting while receiving medical care.

In two instances within one case, the beneficiary's Medicaid benefits were incorrectly terminated for two programs at two different times during Fiscal Year 2019 and the beneficiary was inappropriately moved to a different Medicaid program. No questioned costs were identified in these instances because there was no impact to the beneficiaries' overall Medicaid eligibility.

- **MEDICAID ELIGIBILITY QUALITY REVIEW REPORT.** Local counties and MA sites are required to perform their own quality reviews of Medicaid eligibility case files and submit their quality review reports to the Department on a quarterly basis. The Department did not ensure that quality review reports were submitted as required during Fiscal Year 2019. Specifically, we identified that local counties and MA sites did not submit 50 quarterly reports, submitted 22 reports late, and submitted seven incomplete reports.

Department procedures require local counties and MA sites to compile and submit the results of their own quality reviews of Medicaid eligibility case files to the Department on a quarterly basis. In addition, local counties and MA sites that do not submit their quality review reports on a timely basis are subject to corrective action.

WHY DID THESE PROBLEMS OCCUR?

The Department lacked sufficient internal controls to ensure that it complied with state and federal Medicaid eligibility requirements during Fiscal Year 2019. Specifically, we noted the following causes for the errors we identified:

- **TRAINING.** The Department did not adequately train local counties and MA sites on issues specifically identified in our audits to ensure that the required documentation to support eligibility was maintained within the case file, information in CBMS was updated in a timely manner, income was verified to the supporting documentation, redeterminations were performed in a timely manner, resources were transferred appropriately, information was entered correctly into CBMS, benefits were terminated appropriately, and beneficiaries were enrolled in the correct Medicaid program. Although the Department provided various trainings to county and MA staff during the fiscal year, as confirmed by our audit work, the training was not effective in ensuring that eligibility determinations were consistently appropriate.
- **MONITORING AND REVIEWS.** The Department did not adequately monitor local counties and MA sites to ensure that their Medicaid eligibility determinations were appropriate and supported with adequate documentation. Specifically, the Department did not ensure that quality review reports from local counties and MA sites were submitted on a quarterly basis as required by the Department procedures during Fiscal Year 2019 and did not have a formal, documented process in place to take corrective actions against local counties and MA sites for late, missing, or incomplete quarterly reports. Additionally, the Department reported that they experienced staff turnover and, therefore, did not review any of the quarterly reports submitted by local counties and MA sites for Fiscal Year 2019.
- **SYSTEM ISSUES.** The Department had not ensured that CBMS uses income information appropriately to determine eligibility. Specifically:
 - ▶ The system check within CBMS did not mark eligibility as “fail” when the beneficiary’s income exceeded the federal income limit.
 - ▶ The Department reported that CBMS had programming issues that caused it to fail to update the CSRA limit amount once the transfer period of 1 year of comprehensive benefits had ended.
 - ▶ The system check within CBMS did not alert the caseworker

when the beneficiary's 12-month continuous eligibility ended or when the redetermination process was required, in accordance with federal regulations.

WHY DO THESE PROBLEMS MATTER?

As the state Medicaid agency, it is essential for the Department to ensure that Medicaid eligibility determinations are made appropriately and in accordance with state and federal regulations. This includes ensuring that inaccurate processing of information used to determine Medicaid eligibility does not result in Medicaid benefits being provided to, and paid on behalf of, ineligible individuals. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2017* XIX-ADM2017 XIX-MAP2018* XIX-ADM2018 XIX-MAP2019* XIX-ADM2019
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$124,012
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-044A, 2018-044B, AND 2018-044C	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION 2019-042

The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over, and ensure it complies with, state and federal regulations for Medicaid by:

- A Providing adequate training to local counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the

Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, verifying income to the supporting documentation, performing redeterminations on a timely basis, transferring resources appropriately, terminating benefits appropriately, and enrolling beneficiaries in the correct Medicaid program. The training should focus on and target local counties and MA sites with issues identified in the audit.

- B Reinstating a monitoring process over local counties and MA sites to ensure that the Medicaid eligibility quarterly review reports are submitted in a timely manner, including establishing a formal documented process for corrective actions that must be taken against local counties and MA sites that fail to submit review reports on a timely basis, as required; and ensuring that Department staff perform reviews of the MA site- and local county-submitted review reports and perform follow-ups, as appropriate.
- C Researching and resolving CBMS system issues to ensure that it is appropriately marking eligibility as “fail” when the beneficiary’s reported income exceeds the federal income limit, fixing programming issues to update the Community Spouse Resource Allowance limit amount once the transfer period of 1 year of comprehensive benefits has ended, and alerting the caseworker when the 12 month continuous eligibility ends and the redetermination process begins.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees to provide these findings to the CBMS training team, which already has intensive training available to caseworkers, and these findings have been sent to the counties with

findings. In addition, the Department is implementing a new county oversight and accountability model for eligibility determinations that is targeted to begin by July 2020. The implementation date reflects that the Department will be in compliance with the Recommendation for the entirety of FY 2021-22.

Regarding the extrapolation calculation, the Department agrees with the statement made by auditors within the report that the Projected Likely Questioned Costs are a mathematical calculation of costs that does not correlate to specific payments made to providers. This does not result in specific over expenditures of state General Funds or federal funds that can be recovered or potential budget savings. The Department has concerns that the extrapolation calculation result is significantly biased upwards due to sampling criteria and an over sampling of high cost claims relative to the total Medicaid population. In addition, the Department cannot validate the extrapolation calculation or result. The Department is working with our actuaries to provide alternatives to the auditors on how to sample Medicaid cases. Further, once the errors identified in this audit are resolved, the vast majority of individuals remain eligible for Medicaid; the true error rate is significantly lower at 3%.

AUDITOR'S ADDENDUM:

Generally accepted government auditing standards (GAGAS) [paragraph 3.18], requires that, "In all matters relating to the GAGAS engagement, auditors and audit organizations must be independent from an audited entity." Additionally, paragraph 3.42 states that, "Examples of circumstances that create undue influence threats for an auditor...include (b) [e]xternal interference with the selection or application of engagement procedures or in the selection of transactions to be examined." Therefore, it is imperative that our decisions related to audit approaches and sampling methods be made without department influence or persuasion.

B AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees to reinstitute a monitoring process by implementing a new eligibility site oversight and accountability model for eligibility determinations. The model is based on a partnership with the Colorado Department Human Services and leveraging their processes for oversight and accountability. This includes the following initiatives:

- Enhancing county administration rules to improve county accountability;
- Changing quality review method and implementing performance measurements through scorecards;
- Implementing management evaluation reviews and providing technical assistance to address issues; and
- Implementing changes to quality control processes as dictated by the federal government.

This county oversight and accountability model is targeted to begin in FY 2020-21. The Department's implementation date is based on the expectation that the Department's new county oversight and accountability model for eligibility will be effective for the entirety of FY 2021-22.

C AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees to research and resolve as necessary any CBMS issues related to this recommendation. When the 12 months of continuous eligibility ends, CBMS begins the redetermination process by automatically sending the redetermination packet to the member. When the member returns the packet, the caseworker processes the redetermination to determine eligibility. The Department has reached out to the county identified through this audit to ensure that the yearly redetermination of eligibility is processed timely and if a system issue is found that the county submits the issue to the help desk to be

researched and resolved. In addition, the Department has initiated a CBMS project that will ensure that Community Spouse Resource Allowance (CSRA) limit is applied in CBMS with an implementation date by no later than July 2021. The Department's implementation date reflects that the Department will be in compliance with the Recommendation for the entirety of FY 2021-22.

MEDICAID ELIGIBILITY— MISSING SOCIAL SECURITY NUMBERS

A beneficiary's application includes information such as a Social Security Number (SSN), birth certificate, and supporting documentation for income. Local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into CBMS, and approving or denying applicants' eligibility. For example, Medicaid caseworkers enter and document each applicant's SSN into CBMS. Caseworkers determine participants' eligibility to receive Medicaid benefits through CBMS.

The CBMS eligibility data, including SSNs, feeds into Colorado interChange, which pays providers for the services they render to Medicaid beneficiaries. If there is a change to an SSN, including removing an SSN in CBMS, this change should feed directly into Colorado interChange.

Additionally, children in foster care are automatically eligible for Medicaid; the TRAILS system that supports the foster care program at the Department of Human Services also interfaces with Colorado interChange on a daily basis to update foster care beneficiaries' eligibility information and pay providers for the services rendered.

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

The purpose of the audit work was to review the Department's internal controls that were in place over the Medicaid eligibility process during Fiscal Year 2019, and to determine whether the Department complied with federal and state Medicaid requirements during this timeframe.

During our audit, we requested a list of all Medicaid claims for medical services that were submitted and paid through Colorado interChange from July 1, 2018, through March 31, 2019. This list included claims made on behalf of approximately 1.1 million beneficiaries. We analyzed the data to identify any Medicaid claims payments made during July 1, 2018, through March 31, 2019, on behalf of beneficiaries who did not have an SSN in Colorado interChange on the date of the claims payment, and found a total of 524,092 claims paid on behalf of 46,772 beneficiaries.

From this listing, we excluded any of the claims payments made on behalf of a beneficiary who was exempted from providing an SSN under federal and state regulations. For example, we removed claims payments for beneficiaries who were under the age of 1; beneficiaries who were in foster care and, therefore, were automatically deemed eligible for Medicaid; beneficiaries who had applied to the Social Security Administration for an SSN at the time of the payment; beneficiaries who received medical care as an emergency service; and beneficiaries who had chosen to opt out of providing an SSN due to allowed religious reasons.

After we removed these exempted beneficiaries from the population, the list included 2,870 beneficiaries that appeared to be missing an SSN in Colorado interChange and who had Medicaid claims payments made on their behalf from July 1, 2018, through March 31, 2019. We then reviewed these remaining beneficiaries, and the related separate payments made on their behalf during this time period, to determine whether these beneficiaries had an SSN in Colorado interChange at the time of the claims payments and whether the individuals were eligible

for Medicaid benefits in accordance with federal regulations and Department procedures.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

SSN REQUIREMENTS. Federal regulations [42 CFR 435.910 and 42 CFR 435.117(b)] state that the Department must require an SSN for each individual requesting Medicaid benefits, with the exception of newborns under the age of 1, or “Eligible Needy Newborns,” and individuals who refuse “to obtain an SSN because of well-established religious objections.”

Federal regulation [42 CFR 435.145(b)(2)] states that the Department must provide Medicaid benefits to individuals who are in the foster care program. Section 472 of the *Social Security Act* does not require a child to provide an SSN in order to be eligible for the foster care program.

State regulations [10 CCR 2505-10 8.100.3.I.1, 8.100.4.B.1.a, and 8.100.4.G.7.a] also require that every individual who applies for and receives Medicaid benefits must provide an SSN, or an application for an SSN, with their application for Medicaid. The regulation specifically states:

An applicant’s or client’s refusal to furnish or apply for a Social Security Number affects the family’s eligibility for assistance as follows:

- i) that person cannot be determined eligible for the Medical Assistance Program; and/or
- ii) if the person with no SSN or proof of application for SSN is the only dependent child on whose behalf assistance is requested or received, assistance shall be denied or terminated.

The regulation also states that newborns under the age of 1 and “members of religious groups whose faith will not permit them to obtain Social Security Numbers shall be exempt from providing a Social Security Number.”

Eligibility data, including SSNs, is required to be collected and entered into CBMS at the time of application or upon another event, such as the beneficiary turning 1 year old. Because this information is maintained within CBMS, and CBMS feeds eligibility information into Colorado interChange, eligible beneficiaries should have an SSN in Colorado interChange.

MONITORING. According to federal regulation [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards which provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in the Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book). Green Book Paragraph 16.01, *Perform Monitoring Activities*, states the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

TRAINING. Department training procedures indicate that when a local county or MA site caseworker needs to update an SSN in CBMS, he or she must call the Office of Information Technology (OIT) Service Desk within the Office of the Governor, for approval of the change. According to Department staff, once the OIT Service Desk reviews and approves the change, the information will be updated within CBMS; if the OIT Service Desk does not approve the change to the SSN, then the updated information will be rejected within CBMS.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified 2,870 beneficiaries who were required to have an SSN but did not have an SSN documented in Colorado interChange and had Medicaid claims paid on their behalf sometime between July 1, 2018, and March 31, 2019. In total, Colorado interChange paid

approximately \$4,540,920 in Medicaid claims for these beneficiaries during the time period noted.

In August 2019, we informed the Department of the issues we identified and Department staff performed additional follow-up based on our findings, which included analyzing information contained in CBMS compared to our results from Colorado interchange; the Department confirmed in January 2020, the Department confirmed that 1,590 of these beneficiaries had never had an SSN recorded in CBMS since they were first found eligible for Medicaid benefits, and therefore, would never have had an SSN in Colorado interChange. Because these individuals were required by federal and state regulations to provide an SSN at the time of application or upon another event, as applicable, the lack of documented SSNs in both CBMS and Colorado interChange indicated that these individuals appeared to be ineligible for the Medicaid claims payments that were made on their behalf during the fiscal year.

The Department indicated that the remaining 1,280 beneficiaries without an SSN in Colorado interChange did not have an SSN in CBMS at the time of the claim but had an SSN “at some point” during Fiscal Year 2019 or prior within CBMS. Since the individuals lacked an SSN within Colorado interChange at the time of the Fiscal Year 2019 claims payments, and based on the documentation provided by the Department, we were unable to determine whether the individuals had submitted an SSN at the time of application or upon another event as required and, therefore, whether they were eligible for the Medicaid services they received.

Overall, for the 1,590 beneficiaries noted, we identified *known* questioned costs of \$2,285,757 for the period of July 1, 2018, through March 31, 2019; \$1,142,879 of these costs were paid with federal grant funds. For the 1,280 beneficiaries noted, we identified *likely* questioned costs of \$2,255,163 for the period of July 1, 2018, through March 31, 2019.

We further analyzed 49 of the 1,590 beneficiaries noted above to identify reasons for missing SSNs and found that:

- Beneficiaries in CBMS were not eligible; however, they were marked as “eligible” within Colorado interChange.
- Beneficiaries were incorrectly enrolled in the Eligible Needy Newborn Program even though they were all over the age of 1; as a result, although the Department had not required them to provide an SSN, they continued to receive benefits during July 1, 2018, through March 31, 2019.
- Beneficiaries were exempted from obtaining an SSN for unallowable reasons including “incomplete documents” and “illness” categories, and CBMS processed their eligibility and Colorado interChange made payments on their behalf; however, neither federal nor state regulations allow such exemptions.

The Department has indicated that they are performing additional research on the issues regarding the 1,280 beneficiaries that had an SSN “at some point” during Fiscal Year 2019 or prior within CBMS.

WHY DID THESE PROBLEMS OCCUR?

For 1,280 beneficiaries identified who were missing an SSN in Colorado interChange and CBMS at the time of the claim, but had an SSN “at some point” within CBMS during Fiscal Year 2019 or prior, the Department provided the following possible explanation: The SSN was removed due to caseworkers failing to contact the OIT Service Desk for proper approval for changes to SSN information in CBMS.

Other problems with missing SSNs were related to:

- **CBMS ISSUES.** CBMS was not programmed to appropriately deny an applicant’s eligibility for Medicaid when the individual did not have an SSN in CBMS and did not have an allowed exception noted in CBMS. Rather, CBMS allowed the SSN field to be left blank, regardless of the reason noted for the missing SSN and whether the reason was allowed as an exemption by federal and state regulations. In addition, the SSN in CBMS could be deleted at any time by the caseworker or the OIT Service Desk and CBMS was not programmed to alert the caseworker to follow up if an SSN had been deleted from the file.

- **SYSTEM INTERFACE ISSUES AND LACK OF A RECONCILIATION PROCESS.** CBMS was not interfacing with Colorado interChange appropriately to update beneficiaries' eligibility information. Some beneficiaries who were deemed "ineligible" for Medicaid in CBMS were listed as "eligible" in Colorado interChange and payments were made on their behalf during the fiscal year. Furthermore, the Department lacked an effective internal control process for reconciling Medicaid beneficiaries' eligibility information in CBMS to the eligibility information in Colorado interChange to ensure that the information was consistent in both systems, and that the beneficiary was appropriately deemed either "eligible" or "ineligible" in accordance with federal and state regulations.
- **LACK OF EFFECTIVE REVIEWS, TRAINING, AND MONITORING.** The Department was not effectively monitoring and training Medicaid local county and MA site caseworkers on required approvals for any changes to beneficiaries' SSNs. Further, the Department did not have an effective review process to ensure that beneficiaries were enrolled in the correct Medicaid program.

WHY DO THESE PROBLEMS MATTER?

As the state Medicaid agency, it is essential for the Department to ensure that Medicaid eligibility determinations are made appropriately and in accordance with state and federal regulations. This includes ensuring accurate processing of information used to determine Medicaid eligibility results in Medicaid benefits being provided to and paid on behalf of only eligible individuals. Since CBMS and Colorado interChange determine eligibility and issue payments on behalf of other federal programs, such as the CBHP, these issues could result in erroneous eligibility determinations or payments for other programs. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2017* CHIP2017 XIX-MAP2018* CHIP2018 XIX-MAP2019* CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.778*, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$2,285,757
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-044A, 2018-044B, AND 2018-044C	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION 2019-043

The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:

- A Researching and, if feasible, instituting a mechanism for identifying Medicaid cases in the Colorado Benefits Management System (CBMS) that lack a Social Security Number.
- B Researching and resolving CBMS and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries and establishing an effective reconciliation process between CBMS and Colorado interChange to ensure that Medicaid beneficiaries' eligibility information is consistent in both systems.
- C Effectively training and monitoring local counties and Medical Assistance sites to ensure that caseworkers are obtaining and documenting the Office of Information Technology Service Desk's approval for changes to beneficiaries' Social Security Numbers, and that beneficiaries are enrolled in the correct Medicaid program.

- D Researching the cases identified in our audit to determine whether these beneficiaries were eligible and that the payments made on their behalf were appropriate, in accordance with federal and state regulations.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2022.

The CBMS currently has functionality in place for members requesting Medical Assistance that they must supply a Social Security Number (SSN) unless they meet certain acceptable exceptions at initial application. Since CBMS is a shared system between the Department and the Department of Human Services and any change would impact all cases in CBMS, the Department cannot guarantee that a system change can be implemented. The Department can agree to research on the feasibility of instituting a mechanism for identifying Medicaid cases in CBMS that lack a social security number and, if feasible, implement a CBMS change by July 2022.

- B AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees to research and resolve Colorado Benefits Management System (CBMS), and Colorado interChange system interface issues identified in the audit. The Department implemented a system change in June of 2018 that allows retroactive changes in eligibility to be correctly synced between the systems. The majority of the impacted cases are historical cases that will be manually corrected by June 2020. Additional cases involve detailed research, review, and potential outreach to case workers to correct the case file or verify the eligibility status of the impacted members. The Department will take the appropriate actions to notify impacted members if necessary. The Department's implementation date reflects that the Department will be in compliance with the Recommendation for the entirety of FY 2021-22.

C AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department provides training to counties and Medical Assistance sites that beneficiaries applying for Medical Assistance must supply a Social Security Number (SSN) or supply verification that they have applied for an SSN, unless they meet certain acceptable exceptions. This information has been communicated to the counties since 2004 and is part of our ongoing training materials. The Department cannot agree to establish any additional review process at this time. The Department can agree to work with counties and Medical Assistance sites to identify any additional training related to missing SSN and implement additional training by July 2021.

D DISAGREE.

The Department disagrees with the Total Known Questioned Costs of \$2,285,757 identified in the audit report since Department cannot verify the results. The Department is still attempting to reconcile various reports to understand the finding identified through this audit. CBMS currently has functionality in place for members requesting Medical Assistance that they must supply a Social Security Number (SSN), unless they meet certain acceptable exceptions at initial application. The Department does not have the resources to research the thousands of cases that the auditor identified through data mining techniques, a new methodology for the first time this year. If the auditor is changing methodologies, the Department requires additional resources and timely notice to request resources through the budget process.

AUDITOR'S ADDENDUM:

The beneficiaries identified through our testing were required by Medicaid regulations to provide an SSN at the time of application or upon another event, as applicable, and the SSN is documented in CBMS and uploaded to Colorado interChange [State regulations 10 CCR 2505-10, 8.100.3.I.1 and 8.100.4.B.1.a and 8.100.4.G.7.a]. Because the noted beneficiaries lacked an SSN within Colorado interChange at the time

claims payments were made on their behalf, we questioned the beneficiaries' eligibility. The Department is responsible for ensuring that only individuals who are appropriately deemed eligible for Medicaid receive benefits. Therefore, it is the Department's responsibility to identify and remove ineligible individuals from the Medicaid program and to prevent the inappropriate payment of claims on their behalf.

In addition, generally accepted government auditing standards (GAGAS) (paragraph 3.18), require that "In all matters relating to the GAGAS engagement, auditors and audit organizations must be independent from an audited entity." Additionally, paragraph 3.42 states that "Examples of circumstances that create undue influence threats for an auditor...include (b) [e]xternal interference with the selection or application of engagement procedures or in the selection of transactions to be examined." Therefore, it is imperative that our decisions related to audit approaches and testing methods be made without department influence or persuasion.

MEDICAID CLAIMS PAYMENTS

Individuals and families apply for Medicaid at their local county departments of human/social services or at MA sites. Medicaid caseworkers make the determinations of participants' eligibility to receive Medicaid benefits through CBMS.

Children in the State's foster care program, whose information is documented in the TRAILS system, are automatically determined eligible for Medicaid benefits. The Medicaid eligibility data in CBMS and TRAILS feeds into Colorado interChange, which pays providers for the services that beneficiaries receive.

CBMS and TRAILS interface with Colorado interChange on a daily basis to update eligibility information, such as a beneficiary's eligibility status and/or termination of benefits in Colorado interChange. According to the Department, Colorado interChange is programmed to

make only allowable Medicaid claims payments on behalf of eligible beneficiaries in accordance with federal and state Medicaid rules and regulations. Thus, Colorado interChange should stop paying Medicaid claims when a beneficiary is no longer eligible for Medicaid.

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

The purpose of the audit work was to review the Department's internal controls over the Medicaid claims payment process in place during Fiscal Year 2019 to determine whether payments were only made on behalf of eligible beneficiaries and whether the Department complied with applicable federal and state requirements during Fiscal Year 2019.

During our audit, we obtained a list of all individuals who were noted as eligible for Medicaid in Colorado interChange from July 1, 2018, through March 31, 2019. We also obtained a list of all Medicaid claims that were submitted and paid by the Department from July 1, 2018, through March 31, 2019. We compared these two listings and identified 907 beneficiaries that did not appear on the Department's Medicaid eligibility listing but had approximately \$2.1 million in payments made on their behalf during the fiscal year. We randomly selected a statistical sample of 20 beneficiaries out of the 907 beneficiaries to determine whether these individuals were eligible for Medicaid during the timeframe and whether approximately \$639,000 in payments made on their behalf during Fiscal Year 2019 were allowable under federal and state regulations.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulation [42 CFR 447.56(e)(2), *Limitations on Premiums and Cost Sharing*] states that federal funding will not be provided for payments made by the Department to providers for services rendered to individuals who are not eligible for Medicaid.

Federal regulation [2 CFR 200.53, *Improper Payment*] defines an improper payment as a payment that “should not have been made or that was made in an incorrect amount.” This includes any payments made to, or on behalf of, an individual who is not eligible to receive these payments.

Section 25.5-4-301(2), C.R.S., states that any overpayments of claims to providers are recoverable. These overpayments “shall be recoverable regardless of whether the overpayment is the result of an error by the state department, a county department of social services, an entity acting on behalf of either department, or by the provider or any agent of the provider.”

Section 25.5-4-301(2)(a)(II), C.R.S., further states that, “If the state department makes a determination that such overpayment has been made for some other reason than a false representation by the provider..., the state department may collect the amount of overpayment, plus interest accruing at the statutory rate from the date the provider is notified of such overpayment.... Pursuant to the criteria established in rules promulgated by the state board, the state department may waive the recovery or adjustment of all or part of the overpayment and accrued interest specified in this subparagraph (II) if it would be inequitable, uncollectible or administratively impracticable...”

According to federal regulation [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards which provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with Green Book Paragraph 16.01, *Perform Monitoring Activities*, which states that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We determined that the Department made payments to providers on

behalf of beneficiaries who were deemed ineligible for Medicaid at the time services were provided. Specifically, in 10 of the 20 samples tested (50 percent), the Department inappropriately paid providers \$181,320 for services provided to the individuals even though they were not eligible for Medicaid; \$90,660 of these costs were paid with federal grant funds, as follows:

- In nine cases, CBMS indicated that the individuals were not eligible for benefits; however, Colorado interChange indicated that the individuals were eligible and paid claims for the cases totaling \$160,289.
- In one case, TRAILS indicated that the individual was not eligible for benefits; however, Colorado interChange indicated that the individual was eligible and paid claims for the cases totaling \$21,031.

These errors resulted in a total of \$181,320 in known questioned costs for the entire Fiscal Year 2019, and includes \$171,559 in known questioned costs for the period July 1, 2018, through March 31, 2019, that were subjected to statistical sampling. When \$171,559 in known questioned costs are projected to the population, we estimate, with 90 percent confidence, that the Department paid at least \$619,829 but not more than \$1,394,464, with projected questioned costs of \$1,007,146 on behalf of ineligible beneficiaries between July 1, 2018, and March 31, 2019. The following table demonstrates the known and likely questioned costs.

PROJECTED SAMPLE RESULTS JULY 1, 2018, THROUGH MARCH 31, 2019		
Known Questioned Costs (Statistical Sample) (July 2018 through March 2019)	\$171,559	
Known Questioned Costs (Not Projected) (April 2019 through June 2019)	\$9,761	
TOTAL KNOWN QUESTIONED COSTS		\$181,320
Total Projected Questioned Costs (July 2018 through March 2019)	\$1,007,146	
LESS: Known Questioned Costs (July 2018 through March 2019)	(\$171,559)	
LIKELY QUESTIONED COSTS		\$835,587
TOTAL KNOWN AND LIKELY QUESTIONED COSTS		\$1,016,907
SOURCE: Office of the State Auditor analysis of Department data.		

The projected questioned costs amount of \$1,007,146 is based on a mathematical calculation of costs that does not correlate to specific payments made to providers. This does not result in specific overexpenditures of the State General Fund or federal funds. However, this calculation indicates that if we tested the entire population, we would have a 90 percent likelihood of finding approximately \$1,007,146 in erroneous payments.

WHY DID THESE PROBLEMS OCCUR?

Overall, the Department had system interface issues between CBMS, TRAILS, and Colorado interChange during Fiscal Year 2019. In addition, the Department lacked adequate internal controls in place to ensure that Medicaid claims were appropriately paid only on behalf of eligible beneficiaries.

After we brought these payment errors to the Department's attention, they conducted additional research and reported that the daily interfaces between CBMS and Colorado interchange, and between TRAILS and Colorado interchange, were not working appropriately. The Department indicated that, as a result, some individuals who were deemed *ineligible* for Medicaid in CBMS and TRAILS were indicated as *eligible* in Colorado interChange at the time of payments; therefore, Colorado interChange made payments on their behalf. The Department manually corrected the eligibility status of these beneficiaries from *eligible* to *ineligible* to stop any further payments. As of the end of our audit, the Department reported that it had not fully researched the errors or identified and corrected all of the cases affected by the errors. The Department had not determined if any of the overpayments to providers on behalf of ineligible beneficiaries noted in this audit were recoverable and, therefore, did not collect the overpayments in accordance with state statute.

WHY DO THESE PROBLEMS MATTER?

Making payments to ineligible individuals can result in the Department having to repay the federal government for the federal portion of the

overpayments. Further, because Colorado interChange makes payments on behalf of other federal programs, such as CBHP, system issues with Colorado interChange could result in erroneous payments for other programs.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2017* CHIP2017 XIX-MAP2018* CHIP2018 XIX-MAP2019* CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.778*, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$181,320
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-045A	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION

2019-044

The Department of Health Care Policy and Financing should improve its internal controls over Medicaid claims payments by:

- A Researching and resolving the Colorado Benefits Management System, TRAILS, and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries.
- B Identifying and correcting any additional cases affected by the system issues noted in our audit.
- C Determining if any of the overpayments made to providers on behalf of ineligible beneficiaries noted through the audit are recoverable and, if so, collect them in accordance with state statute.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees to research and resolve Colorado Benefits Management System (CBMS), Trails, and Colorado interChange system interface issues identified in the audit. The Department implemented a system change in June of 2018 that allows retroactive changes in eligibility to be correctly synced between the systems. The majority of the impacted cases are historical cases that will be manually corrected by June 2020. Additional cases involve detailed research, review, and potential outreach to caseworkers to correct the case file or verify the eligibility status of the impacted members. The Department will take the appropriate actions to notify impacted members if necessary. The Department's implementation date reflects that the Department will be in compliance with the Recommendation for the entirety of FY 2021-22.

B AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees to identify and correct any additional cases affected by the system issues noted in the audit. The majority of the impacted cases are historical cases that will be manually corrected by June 2020. Additional cases involve detailed research, review, and potential outreach to caseworkers to correct the case file or verify the eligibility status of the impacted members. The Department will take the appropriate actions to notify impacted members if necessary. The Department's implementation date reflects that the Department will be in compliance with the Recommendation for the entirety of FY 2021-22.

C AGREE. IMPLEMENTATION DATE: JULY 2021.

Department agrees to determine if any of the overpayments made to providers on behalf of ineligible beneficiaries noted through the audit are recoverable and, if so, collect them in accordance with the state regulation. The Department will seek recoveries if any of these cases resulted in identifiable fraud by the provider. As this time, the Department has determined that these beneficiaries were displayed as eligible when the provider checked the beneficiaries' eligibility status. Therefore, Department will waive the recovery as such action would be inequitable to the providers and administratively impracticable by the Department as allowed under state law. The Department's implementation date reflects that the Department will be in compliance with the Recommendation for the entirety of FY 2021-22.

MEDICAID ELIGIBILITY— DUPLICATE SSNs AND STATE IDs

The beneficiary's application includes information, such as an SSN, birth certificate, and support for their income. The local counties and MA sites are responsible for administering the benefits application process, including entering the required data for eligibility determination into CBMS, and approving or denying applicants' eligibility. CBMS is a shared eligibility system between the Department and the Department of Human Services.

As each beneficiary has one SSN, similarly, each beneficiary in CBMS is assigned a unique State ID by a separate system managed by OIT. CBMS interfaces with Colorado interchange on a daily basis to update eligibility information, such as a beneficiary's eligibility status and/or termination of benefits in Colorado interChange. Colorado interChange uses this information to process and pay claims for services provided to eligible Medicaid beneficiaries. When a provider submits a claim to the Department, Colorado interChange checks the State ID and the date of

birth submitted with the claim against the beneficiary's information on file. If the State ID and the date of birth match an eligible beneficiary within Colorado interChange and the claim is otherwise appropriate, then the claim will be processed and paid through the system. Department requires local counties or MA site caseworkers to call the OIT Service Desk to obtain approval for changing or updating an SSN in CBMS.

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

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over the Medicaid eligibility determination process during Fiscal Year 2019, including controls to identify any beneficiaries whose SSN was linked to more than one State ID or whose State ID was linked to more than one SSN in CBMS.

During our audit, we requested a list of all Medicaid claims that were submitted and paid for medical services from July 1, 2018, through March 31, 2019, including the beneficiaries' names, SSNs, and State IDs. This list included approximately 1.1 million beneficiaries who had received benefits during the time period. We analyzed this listing to identify any beneficiaries whose SSN was linked to more than one State ID or whose State ID was linked to more than one SSN, and to determine if any claims payments were made on behalf of any such beneficiaries during Fiscal Year 2019. In addition, we analyzed the list of these Medicaid claims payments provided by the Department from Colorado interChange to identify any claims payments made on behalf of different beneficiary's names with the same State ID and date of birth during Fiscal Year 2019.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulation [42 CFR 435.910] states that the Department must require, as a condition of eligibility, that each individual (including

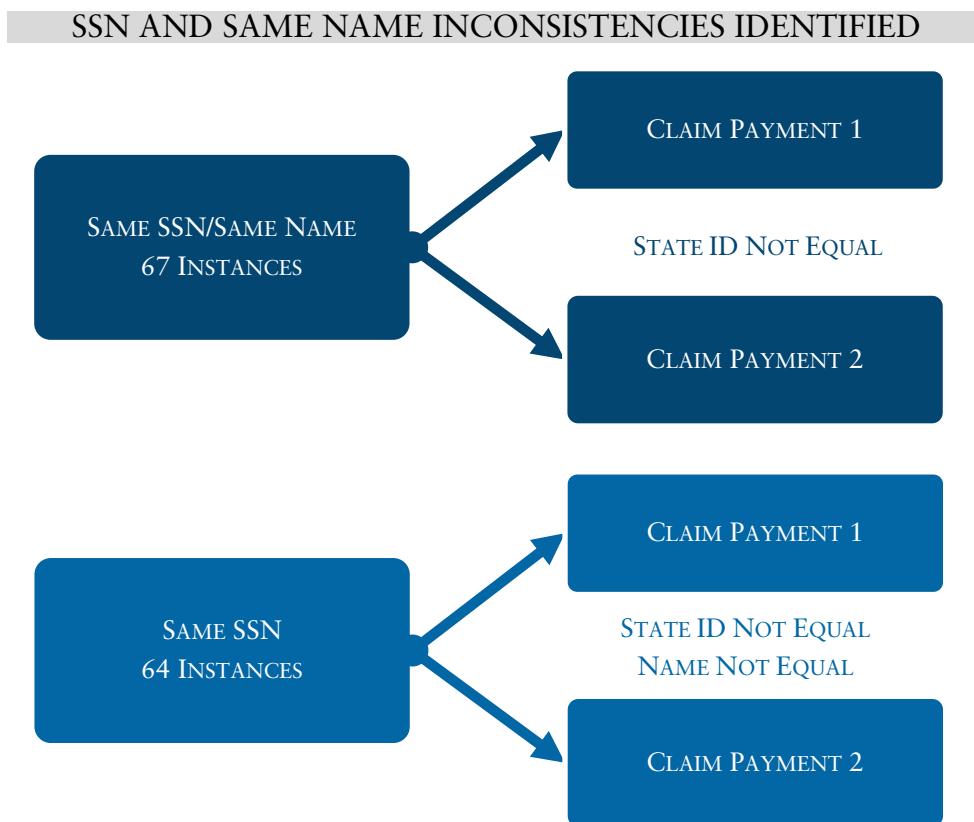
children) seeking Medicaid services furnish his or her SSN. Federal regulation [42 CFR 435.914] further requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

Federal regulation [42 CFR 447.56(e)(2)] states that federal funding will not be provided for payments made by the Department to providers for services provided on behalf of individuals who are not eligible for Medicaid.

According to federal regulation [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with Green Book Paragraph 16.01, *Perform Monitoring Activities*, which states that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

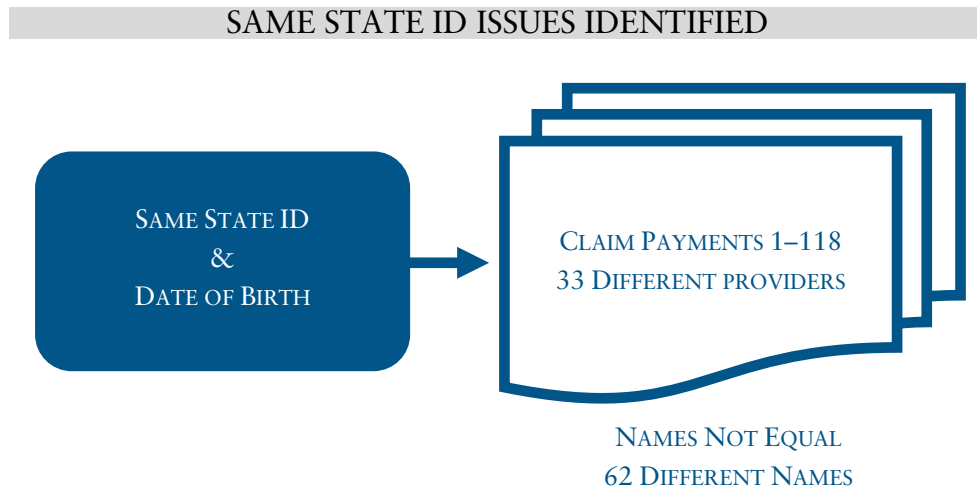
We identified 131 instances in which 262 Medicaid claims payments in Colorado interChange were made on behalf of beneficiaries with the same SSN but a different State ID. In 67 of these instances, the beneficiaries had the same SSN and same name and in the remaining 64 instances, the beneficiaries had the same SSN but different names. In all 131 instances, the same SSN was linked to two different State IDs in Colorado interChange.



SOURCE: Office of the State Auditor created.

All of these cases were active and associated with claims paid through Colorado interChange from July 1, 2018, through March 31, 2019. We selected a random sample of 10 SSNs from 131 instances with multiple State IDs and determined that each of the 10 were associated with two individuals with either different names, genders, and/or dates of birth. These issues affected a total of 262 Medicaid cases representing 262 Medicaid claims payments totaling \$53,171 from July 1, 2018, through March 31, 2019.

We identified 118 additional claims that were paid on behalf of 62 different beneficiary names using the same State ID and date of birth combination. We specifically noted that 33 different providers submitted 118 separate claims to the Department for this State ID/SSN/date of birth on behalf of 62 different individuals with different names and genders during Fiscal Year 2019. The providers were paid a total of \$16,678 for the claims during Fiscal Year 2019. For example, one claim of \$226 was submitted and paid for an individual named “A Test.”



SOURCE: Office of the State Auditor created.

As of the end of our audit, the Department was researching whether these 262 Medicaid cases of duplicate SSNs and State IDs that we identified, as well as the 118 claims paid under 62 different names with one State ID, were eligible for the services provided and that the payments were appropriate. Because of the issues noted above, at the time of our audit, we were unable to determine whether the payments were made on behalf of eligible Medicaid beneficiaries and therefore, consider all \$69,849 of the payments to be known questioned costs; \$34,925 of these costs were paid with federal grant funds.

For the purposes of identifying and quantifying these amounts, we have applied the following definition included in our audit requirements:

Questioned cost, as defined in Uniform Guidance [2 CFR 200.84], is “a cost that is questioned by the auditor...(a) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; [or] (b) Where the costs, at the time of the audit, are not supported by adequate documentation...”

We have identified these questioned costs as known questioned costs that are further defined in Uniform Guidance [2 CFR 200.516] as questioned costs that are specifically identified by the auditor.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place during Fiscal Year 2019 to prevent or detect instances of duplicate SSNs and/or multiple State IDs in CBMS and Colorado interChange, as noted:

- **CBMS ALLOWED DUPLICATE SSNs AND MULTIPLE STATE IDs.** CBMS allowed caseworkers to create more than one case for a Medicaid beneficiary; as a result, an individual beneficiary could be assigned more than one State ID in CBMS and the multiple State IDs were uploaded to Colorado interChange and treated as two separate accounts with the ability to have claims paid against them. Furthermore, the Department reported that CBMS did not have a system edit check that would flag for review and disallow the same SSNs or multiple State IDs for the same SSN.
- **LACK OF TRAINING, MONITORING, AND REVIEW.** The Department did not monitor and effectively train local county and MA site caseworkers regarding identifying and merging multiple State IDs for the same beneficiary in CBMS. Department staff reported that they did not have a monitoring process in place to review the data in CBMS to ensure that local counties and MA sites were properly identifying, investigating, and merging multiple State IDs for the same beneficiary. Furthermore, the Department did not have an effective review process to analyze CBMS data to identify multiple State IDs and duplicate SSNs and remove them appropriately.
- **INEFFECTIVE PAYMENT VERIFICATION PROCESS.** The Department, through Colorado interChange, used only State ID and date of birth field matches to verify a beneficiary for claims payments. As a result, Colorado interChange was making payments on behalf of an eligible Medicaid beneficiary for individuals whose names differed from the eligible beneficiary. Based on our follow-up discussions with the Department, they indicated that it would be inefficient to verify claims using the name fields because the names could change during the year; however, in order to avoid the improper payment of Medicaid claims, the Department needed to develop a more effective

beneficiary payment verification process in Colorado interChange to ensure that payments were not made on behalf of multiple individuals using the same State ID and date of birth. After we brought this to the Department's attention, they began to review and investigate these claims for overpayments.

WHY DO THESE PROBLEMS MATTER?

Failing to institute appropriate system controls over the processing of Medicaid eligibility can result in the local counties and MA sites granting Medicaid benefits to ineligible individuals. Without appropriate internal controls, such as system edit functions, effective ongoing staff training, and reviewing the local counties and MA sites; the State cannot substantiate that eligibility determinations for Medicaid are accurate, which can result in benefits being paid on behalf of ineligible individuals. As the state Medicaid agency, it is essential for the Department to ensure that Medicaid benefits are paid only for eligible beneficiaries. If an eligible individual has more than one State ID, providers could fraudulently submit duplicate claims under these IDs for the same services resulting in improper payments. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2017* XIX-ADM2017 XIX-MAP2018* XIX-ADM2018 XIX-MAP2019* XIX-ADM2019
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$69,849
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION

2019-045

The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:

- A Working with the Department of Human Services and Governor's Office of Information Technology, as appropriate, to evaluate and institute, if feasible, a system check within Colorado Benefits Management System (CBMS) to flag for review or disallow the same Social Security Number or multiple State IDs to be used by more than one beneficiary to prevent multiple accounts within CBMS.
- B Improving the effectiveness of training and monitoring of the local counties and Medical Assistance (MA) sites to ensure that caseworkers are not creating new cases when they are attempting to update a beneficiary's information to an already existing case file. This should include focused training for the local counties and MA sites on identifying and merging any duplicate case files existing within CBMS.
- C Working with the Department of Human Services, as appropriate, to evaluate and develop, if feasible, an effective beneficiary payment verification process in Colorado interChange to ensure that payments are not made on behalf of multiple individuals using the same State ID and date of birth. This should include researching the claims payments that were identified during our audit to determine whether or not these were appropriate payments in accordance with federal regulations.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees to work with the Governor's Office of

Information Technology (OIT) on the feasibility of instituting a system check within CBMS to flag for review or disallow the same Social Security Number or multiple State IDs to be used by more than one beneficiary to prevent multiple accounts within CBMS. Since CBMS is a shared system between the Department and the Department of Human Services, and that State IDs are generated by a separate system managed by OIT, the Department cannot guarantee that specific system checks as prescribed through this audit recommendation can be implemented and the timeline to implement a related system change is unknown. Therefore, the Department can agree to research on the feasibility, and if feasible, implement a system check by July 2022.

B AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department provides training to counties and Medical Assistance sites on how to merge any duplicate case files existing within CBMS. There are multiple user manuals regarding this process and there are two specific web-based trainings which are both required for all caseworkers. The Department agrees to work with counties to identify any additional training, reporting, or monitoring related to the case file merge process that would be useful to caseworkers. The Department can agree to implement additional training by July 2021.

C AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department's approach to claims editing using State ID and date-of-birth are Medicaid industry standards. The Department can agree to research how other payers edit claims for beneficiary information, such as name or other information that is available on a claim. Further, the Department's ability to modify claims editing based on beneficiary information has the potential to impact third-party claims submitted by other payers such as Medicare. Therefore, the Department cannot modify the Department's claims processing system until that research has been performed. The Department will research and report on the feasibility, and if feasible, implement any

system change by July 2021. In addition, the Department agrees to research the claims payments that were identified through the audit to determine whether the payments were appropriate by July 2021.

PROVIDER ELIGIBILITY

Medicaid and CBHP cover a variety of medical and related services, which are provided by provider types such as clinics and hospitals, managed care organizations such as health plans or independent physicians, as well as individual medical providers working within these entities or individually. As of June 30, 2019, the Department had enrolled approximately 71,000 entities and individuals for providing services under Medicaid and CBHP.

The Department is ultimately responsible for determining if providers are eligible to participate in Medicaid and CBHP. However, the Department has contracted with a fiscal agent, currently DXC Technology Services, LLC (DXC), to act on its behalf in determining Medicaid and CBHP provider eligibility. A fiscal agent is a contractor that performs certain provider enrollment and claims processing activities, including accepting, processing, evaluating, and approving or rejecting applications. The fiscal agent also assesses the providers into one of three risk categories—limited, moderate, and high—to ensure that appropriate federal and state regulations are applied during the provider enrollment process. Providers that want to enroll must complete an application within Colorado interChange and provide documentation, including a current business and/or medical license, showing that they fulfill all enrollment requirements.

Once the enrollment process is complete, the Department enters into agreements with the providers that are found to be eligible.

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

The purpose of the audit work was to review the Department's internal controls over Medicaid and CBHP provider eligibility and enrollment processing, and to determine whether the Department complied with federal Medicaid and CBHP provider eligibility requirements during Fiscal Year 2019.

Additionally, the purpose of our work was to determine the Department's progress in implementing our Fiscal Year 2017 and 2018 recommendations related to provider eligibility and enrollment. At that time, we recommended that the Department improve its controls over Medicaid and CBHP provider eligibility determination and enrollment to ensure that it complies with federal and state requirements related to data verification, documentation including current provider licenses, monitoring policies and procedures, appropriate indication of results of database matches, and consistent display of provider information within Colorado interChange. The Department agreed with our recommendations and stated that it would implement them by Fiscal Year 2019.

We reviewed a sample of 25 Medicaid provider applications for individual, company, and managed care providers that were deemed eligible and received payments during Fiscal Year 2019 through Colorado interChange for services provided. We obtained and reviewed the provider application information entered into Colorado interChange, as well as the supporting documentation uploaded into Colorado interChange by providers, to determine whether these providers were accurately deemed eligible to receive Medicaid payments and whether the required documents were present in accordance with federal and state regulations.

In addition, we conducted interviews with Department staff regarding its procedures over Medicaid provider eligibility and enrollment. We also

obtained a detailed Suspension Listing from the Department of Regulatory Agencies, which contained health care provider business and medical licenses that were terminated during Fiscal Year 2019. We compared the Suspension Listing with provider information in Colorado interChange to determine if the Department made inappropriate claims payments to unlicensed providers during the fiscal year.

Because CBHP is operated through Medicaid, and the processes followed for provider eligibility and enrollment for CBHP providers are the same as the processes for Medicaid providers, our testing looked at compliance for both programs.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

We found that the Department did not fully comply with federal and state Medicaid regulations for provider eligibility during Fiscal Year 2019. Specifically, although we did not identify enrollment issues with the Department's processing of providers who were newly enrolled during Fiscal Year 2019, we found at least one issue related to ongoing eligibility with *all* 25 sampled providers we tested:

- **DATABASE MATCHES AND DISPLAY OF PROVIDER INFORMATION.** We identified the following database match functionality issues with 24 of 25 providers (96 percent) tested:
 - For 23 of 25 providers (92 percent) that included individual, company, and managed care providers, Colorado interChange showed that the provider's owners, agents, and managing employees' SSNs were not verified against federal databases, as required. Specifically, the SSN check box within Colorado interChange indicated "N," meaning "No verification was performed with the database." Additionally, for one of 25 providers (4 percent) that was a managed care organization, the organization was enrolled in Colorado interChange in April

2019 and showed that the SSNs had been verified, but SSNs for two individuals who worked under this provider that were listed on the application were shown as “N” within the system.

- ▶ For eight of 25 providers (32 percent) that included companies, Colorado interChange showed that the providers’ Federal Employee Identification Numbers (FEIN) were not verified against federal and state databases, as required. Specifically, the FEIN check box within Colorado interChange indicated “N.”
- ▶ For 13 of 25 providers (52 percent), Colorado interChange did not present the data of owners, agents, and managing employees information consistently between various screens within Colorado interChange. For example, when a provider noted owners, agents, or managing employees on its application, that information was not reflected in Colorado interChange outside of the application screen even though there is a section in Colorado interChange that should list the owners’ information.

According to federal regulation [42 CFR 455.436] and requirements established by the ACA [Patient Protection and Affordable Care Act (2010), Section 6401(a)], the Department must check federal databases to confirm providers’ identity and determine whether providers are excluded from participating in the Medicaid program; this verification must also occur, if applicable, against providers’ owners, agents, and managing employees. For example, the Department must check the federal exclusion databases at least monthly to ensure that the providers, owners, agents, and managing employees are not excluded from participating in the Medicaid program.

Colorado interChange is designed to display provider application information consistently between various screens within the system, such as name, SSN, FEIN, and/or National Provider Identification number (NPI), with various federal and/or state databases to identify potential errors and to flag the application for a required caseworker manual review. According to Department staff, when Colorado interChange successfully verifies provider-provided information

against another state or federal database, Colorado interChange should separately mark each verified data field on the application to note the successful match. Conversely, if Colorado interChange does not match a given field against a database, it should also be identified in the system.

As a result of these issues, we were unable to determine if Colorado interChange performed the required matches and if any discrepancies in provided information were identified and presented to DXC, the fiscal agent, for a manual review to verify eligibility, as required.

- **DOCUMENTATION.** The Department did not maintain sufficient documentation within Colorado interChange for the receipt date of the fingerprints from the provider, the collection of application fees, and site visits, as follows:
 - ▶ For four of 25 providers (16 percent) tested, the Department's fiscal agent failed to fill in the receipt date field within Colorado interChange to indicate when fingerprints were received from enrolling providers. After bringing this issue to the Department's attention, the Department provided fingerprinting documentation in November 2019 to support that these providers submitted fingerprints within 30 days of Department request in accordance with federal regulation; however, that receipt date information had not been documented in Colorado interChange as of November 2019.
 - ▶ For one of 25 providers (4 percent) tested, the provider was assessed as high risk but the provider's file did not contain evidence that an application fee was collected or that the fiscal agent conducted a site visit, as required.

Under federal requirements [Sub Regulatory Guidance for State Medicaid Agencies (SMA): Revalidation (2016-001(3))], the Department "must be able to produce documentation to support each of the provider screening and enrollment requirements," such as requirements for fiscal agent-conducted site visits of moderate and

high risk providers during the enrollment and revalidation process. Federal regulation [42 CFR 455.432] states that the State Medicaid Agency or their fiscal agent must conduct pre- and post-enrollment site visits of providers who are deemed as moderate or high risk to the Medicaid program. The purpose of the site visits is to verify that the information submitted to the state Medicaid agency is accurate and to determine compliance with federal and state enrollment requirements. Additionally, the Department's contract with DXC requires the fiscal agent to maintain detailed documentation and procedures for Medicaid provider enrollment.

Federal regulation [42 CFR 455.434] requires that, for any provider assessed by the Department as high risk, the Department must obtain fingerprints from the provider, including fingerprints for any person(s) who has a 5 percent or more direct or indirect ownership interest in the provider and furnishes medical or pharmaceutical services or supplies. The provider must submit the fingerprints within 30 days, upon request by the Department.

Federal regulation [42 CFR 455.460(a)] states that the Department must collect the applicable application fee prior to executing a provider agreement from a prospective or re-enrolling provider, with certain limited exceptions.

According to federal regulation [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in Green Book Paragraph 16.01, Perform Monitoring Activities, which states that the Department "should establish and operate monitoring activities to monitor [its] internal control system and evaluate the results." Monitoring activities include reviewing reports, observing operations, and ensuring that activities are carried out in accordance with the federal grant agreement.

- **INELIGIBLE PROVIDERS:** Based on our review of the suspended license listing from the Department of Regulatory Agencies, we identified three providers that had their licenses suspended during part of Fiscal Year 2019 but continued to be shown as active in Colorado interChange, as follows:
 - ▶ One provider had its license suspended between February 11, 2019, and March 27, 2019; however, during this timeframe, the provider continued to bill claims and receive payments from Colorado interChange. After we questioned the Department about the issue, the Department issued a demand for payment letter dated October 18, 2019, to the provider for \$15,061 in payments that were inappropriately paid. We consider these \$15,061 payments to be known questioned costs; \$7,531 of these payments were made with federal grant funds.
 - ▶ Two providers had suspended licenses as of September 21, 2018, and February 25, 2019, respectively, but showed as *active* in Colorado interChange through June 30, 2019, and therefore appeared eligible to bill claims and receive payments. Based on additional testing, we determined that no payments were made to these providers after their licenses were suspended and did not identify any questioned costs associated with these two providers.

Federal regulation [42 CFR 455.412] requires that the Department must have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State and confirm that the provider's license has not expired and that there are no current limitations on the provider's license.

This federal regulation requires the Department to verify that the providers meet required licensure standards initially, and it is best practice for the Department to verify that the providers meet these standards on an ongoing basis to ensure that there are no current limitations on the provider's license. In addition, state regulation [10 CCR 2505-10 8.125.9, Verification of Provider Licenses] states, "If a provider is required to possess a license or certification in order to

provide services or supplies in the State of Colorado, then that provider must be so licensed as a condition of enrollment as a Medicaid provider. As a condition of enrollment, any required licenses must be active without any current limitations.”

Under the federal regulation, Requirements for Estimating Improper Payments in Medicaid and CHIP [42 CFR 431.958], “Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and payment means any payment to a provider, insurer, or managed care organization for a Medicaid or CHIP beneficiary...”

WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place over provider eligibility and claims payment processes related to the monitoring of DXC, its fiscal agent, during Fiscal Year 2019 to ensure that it complied with federal and state regulations. Specifically, Colorado interChange required fixes that were in various stages of correction during Fiscal Year 2019. According to the Department, Colorado interChange required a system fix in December 2018 in order to properly mark and/or display results related to federal and state database checks going forward; however, the system fix did not completely resolve the display issues to accurately indicate whether the data matches had occurred, and the Department did not retroactively make corrections to any cases that erroneously indicated that their information had not been verified. Rather, the Department stated that the inconsistent display issue related to providers that enrolled in the program when Colorado interChange was initially implemented and that this will be addressed after these providers are revalidated in Fiscal Year 2020 or when a provider updates their information, whichever occurs first.

Additionally, the Department indicated that Colorado interChange did not have an automated system alert to check with the Department of Regulatory Agencies’ license database on a regular basis to notify the

fiscal agent and/or the Department that a license had expired. Although the Department reported that they had an interim manual process to ensure that expired licenses were identified and that subsequent steps were taken to ensure that providers remained eligible throughout the fiscal year to provide Medicaid services, the manual process did not identify and/or address the instances that we identified through our audit.

Finally, we noted that the Department lacked an effective monitoring process over DXC, its fiscal agent, to ensure that the required documentation was maintained in accordance with Uniform Guidance, as the monitoring policies and procedures referred to as *Provider Enrollment Audit Process* were still in the draft stage during Fiscal Year 2019 and had not been formalized.

WHY DO THESE PROBLEMS MATTER?

By not ensuring that appropriate internal controls, including system controls and monitoring, are in place over the Medicaid provider eligibility and enrollment processes, the Department cannot ensure that all Medicaid providers are eligible or qualified to participate in the program. Additionally, without instituting a process to regularly update provider licensure information and to ensure that provider information contained in Colorado interChange is consistent and accurate, the Department cannot ensure that the enrolled providers are appropriately screened and are eligible to receive payments. Ensuring that providers contained in Colorado interChange are qualified to provide services is especially important because Colorado interChange is also used for provider eligibility determination for CBHP. Overall, the State could risk losing federal Medicaid and CBHP funding if it allows non-qualified providers to bill and be paid for services provided for these programs.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2017* CHIP2017 XIX-MAP2018* CHIP2018 XIX-MAP2019* CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$15,061
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-046A, 2018-046B, 2018-046C, 2018-056A, 2018-056B, 2017-055A, AND 2017-055B	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION 2019-046

The Department of Health Care Policy and Financing (Department) should improve its controls over Medicaid and Children's Basic Health Plan (CBHP) program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements by:

- A Working with its fiscal agent to ensure that Colorado interChange performs all required database matches and properly displays results of Social Security Number and Federal Employer Identification Number verifications for all providers.
- B Establishing an effective process to ensure that provider licensing information contained in Colorado interChange is current, that any expired licenses are identified, and that any ineligible providers are disallowed from providing Medicaid and CBHP services and receiving payments in accordance with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- C Formalizing the Department's monitoring policies and procedures

called *Provider Enrollment Audit Process* over the fiscal agent to ensure required documentation is maintained in accordance with Uniform Guidance.

- D Ensuring that Colorado interChange displays provider information consistently throughout the system.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department is working with its Fiscal Agent to ensure all required database screenings are performed and clearly identified in the Colorado interChange. An issue was identified in a prior year, FY 2018-19, that not all screening information was consistent. There was also a concern that initial screenings might miss some individuals due to the way data was formatted when transferred from LexisNexis. The issue was resolved by the Fiscal Agent prior to FY 2019-20. The Fiscal Agent is continuing to conduct manual reviews of all screening results to ensure compliance. A separate process to screen providers monthly is executed by the Department's Program Integrity Section. Through this process, no providers were found to have been enrolled incorrectly and, as necessary, the Department took appropriate action if there were changes to a provider's information. The Department is working with its Fiscal Agent to properly display results of Social Security Number and Federal Employer Identification Number verifications for all providers and automate the review process. The Department's implementation date reflects that the Department will complete the improvements and be in compliance with the Recommendation for the entirety of FY 2022-23.

B DISAGREE.

The Department finds that the Colorado interChange is working as designed, that the Fiscal Agent is appropriately enrolling providers, and that the Department is in compliance with the federal regulations regarding enrolling and revalidating providers. The Department is compliant with 42 CFR § 455.436, which requires providers to be screened at enrollment and revalidation. All providers are assessed for eligibility requirements at enrollment and revalidation and are then screened monthly to identify any changes. For the licensing issue identified in this audit report, the Department performed the appropriate actions to recover funds within less than a month of the incident, which is compliant with federal regulation 42 CFR § 455.436(c)(2).

AUDITOR'S ADDENDUM:

As noted in the finding, we found issues with the Department's ongoing verification and monitoring of providers' eligibility that failed to prevent improper payments to an ineligible provider during the fiscal year. In addition, the Department did not send notification to recover funds from the provider until October 2019, or 8 months after the provider's license was suspended.

C AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department finalized the Fiscal Agent monitoring policies and procedures in December 2019 and therefore was unable to be in full compliance for the entire FY 2019-20. The Department's implementation date reflects that the Department will be in compliance with the Recommendation for the entirety of FY 2020-21.

D DISAGREE.

There was an initial system configuration on some early enrollments that prevented populating the requested information in the visible provider subsystem tabs for the auditor to review. The verification functionality happens within the provider portal and not in the

visible provider subsystem tabs that the auditor reviews. However, no functionality or data was lost, the information only appeared and was stored in the provider portal. The Department implemented a solution so that the information will be displayed in the provider subsystem. This change is pending the next update the providers make and the data will be visible in the provider subsystem. The Department will not be making historical changes to the system. The Department has worked with the Fiscal Agent to resolve the issues which led to the finding and does not believe that expending additional resources to display historical information in both the provider portal and the provider subsystem is the best use of resources. The Department can produce the information manually.

AUDITOR'S ADDENDUM:

The data inconsistency issues we identified through our audit were based on our reviews of Colorado interChange through the access provided to us by the Department. As noted in the finding, inconsistent information within the provider eligibility screens used for Medicaid and CBHP increases the risk of inaccurate reviews of provider eligibility and ultimately, inappropriate enrollment screening. Therefore, as our recommendation states, the Department should ensure that Colorado interChange displays provider information consistently. The recommendation did not include restatement of historical information.

CBHP CONTROLS OVER ELIGIBILITY DETERMINATIONS

The Department, local counties, and MA sites share responsibility for ensuring that only eligible beneficiaries receive public assistance benefits under CBHP. Individuals and families apply for CBHP eligibility at their local county departments of human/social services or at MA sites. The local counties and MA sites are responsible for administering the

benefits application process, entering the required data for eligibility determination into CBMS, and approving or denying applicants' eligibility. Once approved for eligibility, the beneficiary is required to pay an annual enrollment fee to the Department that is based on the number of people in the family and the family's income.

Eligibility data in CBMS feeds into Colorado interChange, which pays providers for the services that beneficiaries receive. Colorado interChange is programmed to determine whether CBHP claims are allowable for payment based on requirements specified in federal and state CBHP rules and regulations.

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

The purpose of the audit work was to review the Department's internal controls over the eligibility determination process for CBHP as well as to determine the Department's compliance with applicable federal and state requirements for CBHP during Fiscal Year 2019.

We reviewed the Department's CBHP eligibility internal controls in place during Fiscal Year 2019. In addition, we tested a sample of 25 CBHP beneficiaries who were deemed eligible for CBHP during Fiscal Year 2019 and had a payment made on their behalf to a CBHP provider between July 1, 2018, and April 30, 2019, to determine whether those CBHP beneficiaries' eligibility determinations were appropriate. Our testing included a review of the related supporting documentation, including the case files; CBMS data fields related to eligibility determination/redetermination; and CBHP payment information in Colorado interChange. We performed testing to determine whether the Department ensured that local county and MA site caseworkers obtained, verified, and maintained in the case files the required documents supporting eligibility determinations and annual redeterminations, correctly entered eligibility data into CBMS, and properly assessed and collected the annual enrollment fee.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

In 13 of 25 case files tested (52 percent), we identified at least one error. These errors resulted in a total of 12 ineligible beneficiaries during all or part of Fiscal Year 2019, and total known questioned costs of \$11,895; \$10,467 of these costs were paid with federal grant funds. Specifically, we found the following:

- **INACCURATE ANNUAL FEE.** In eight cases, the Department either did not assess the annual enrollment fee or assessed an incorrect fee amount for the beneficiary, as follows:
 - ▶ In four cases the Department incorrectly assessed annual fees as \$0; however, the annual fees should have been assessed between \$35 and \$105.
 - ▶ In one case the Department incorrectly assessed a fee of \$25 instead of \$105.
 - ▶ In two cases the Department did not assess any annual fee, as required by state regulation.

Additionally, in one of these cases, and in a separate case, the Department assessed the annual enrollment fees but did not collect the required fees from the beneficiaries, rendering them ineligible, but continued to pay benefits on behalf of these beneficiaries during Fiscal Year 2019. As a result, the Department was not in compliance with state regulations.

These issues resulted in questioned costs of \$7,952.

State regulations [10 CCR 2505-3 310.1-310.2] require the Department to collect an annual enrollment fee from the beneficiary prior to enrollment in the CBHP. The actual fee is determined based on the number of eligible children within the family. Benefits should

be denied if the annual enrollment fee is not paid prior to the enrollment in the program.

- **LACK OF SSN.** In two cases, the Department did not obtain an SSN when determining beneficiaries' eligibility. These errors resulted in questioned costs of \$231.

State regulation [10 CCR 2505-10 8.100.4.B.1.a] requires all individuals who apply for CBHP to provide a valid SSN to the eligibility site. If the applicant does not have an SSN then they must submit an application for an SSN.

- **LACK OF INCOME VERIFICATION.** In four cases, the caseworkers failed to verify income reported by the beneficiary as required by state and federal regulations. Specifically, in three cases, the beneficiary reported income; however, the caseworker did not verify the reported income through an electronic data source, wage stubs, tax documents, or through the employer in accordance with state regulations. In the remaining one case, the client was self-employed but the Department did not obtain a self-employment ledger to support the individual's earnings as required by state regulations. As a result, we were unable to determine whether beneficiaries were appropriately eligible and whether the Department was in compliance with regulations. These errors resulted in questioned costs of \$2,689.

State regulations [10 CCR 2505-10 8.100.4.B.1.c and 8.100.4.B.1.d] require the Department to verify income reported by a beneficiary through an electronic data source, wage stubs, tax documents, or verification with the employer. In addition, state regulation [10 CCR 2505-10 8.100.4.C.3] states that the Department must verify a beneficiary's self-employed reported income through a ledger of their earnings provided by the beneficiary.

- **LACK OF CITIZENSHIP VERIFICATION.** In one instance, the caseworker did not verify the beneficiary's citizenship through either an interface check or through supporting documentation, such as a birth

certificate, in accordance with state regulations. This resulted in questioned costs of \$365.

State regulations [10 CCR 2505-3 110.1.B and 110.1.C] require the Department to ensure that a beneficiary is a citizen of the U.S. or an individual who is legally allowed to be in the country.

- **IMPROPER PAYMENTS FOR INELIGIBLE BENEFICIARIES.** In three cases, the Department processed payments to providers for services provided on behalf of individuals who were not eligible for CBHP at the time of service. The Department conducted additional research and determined that these beneficiaries were eligible under Medicaid, rather than CBHP, during that time. This resulted in questioned costs for CBHP of \$658.

Federal regulation Requirements for Estimating Improper Payments in Medicaid and CHIP [42 CFR 431.958] states that, “Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and includes any payment to an ineligible beneficiary, any duplicate payment, any payment for services not received, any payment incorrectly denied, and any payment that does not account for credits or applicable discounts.”

WHY DID THESE PROBLEMS OCCUR?

The Department lacked sufficient internal controls to ensure that it complied with state and federal CBHP eligibility requirements, resulting in payments on behalf of ineligible beneficiaries during Fiscal Year 2019. Specifically, we noted that:

- CBMS was not programmed to calculate and assess the correct annual enrollment fee, or to disallow benefits if the annual enrollment fee was not paid prior to enrollment in the program.
- The Department did not have adequate monitoring or training processes in place to ensure that local counties and MA sites

maintained the required documentation to support CBHP eligibility such as citizenship status, or that caseworkers obtained SSNs, or obtained and verified beneficiary income. In addition, CBMS lacked a programming check to identify individuals whose eligibility for CBHP had ended and, in the cases we noted, continued to allow CBHP payments to be made on behalf of the ineligible beneficiaries. In the instances we noted, the caseworker did not identify the individuals as ineligible for CBHP until 1 to 2 months after their eligibility had ended. The caseworker then backdated the individuals' eligibility for Medicaid in CBMS, as allowed under Medicaid, but did not reclassify CBHP payments to Medicaid.

WHY DO THESE PROBLEMS MATTER?

Inaccurate processing of case file information to determine eligibility can result in the local counties and MA sites granting CBHP benefits to ineligible individuals. Without maintaining the required documentation to support eligibility, such as citizenship status; obtaining an SSN; obtaining and verifying income; and instituting appropriate programming checks to identify ineligible beneficiaries, the local counties, MA sites, and ultimately the State cannot substantiate that eligibility determinations and redeterminations for CBHP are accurate. This can result in benefits being paid on behalf of ineligible individuals. Further, because CBHP had a higher federal reimbursement rate than Medicaid during Fiscal Year 2019—88 percent versus 50 percent—the Department received a higher reimbursement from the federal government than it was entitled to receive for services provided to the three individuals we identified were in the incorrect program.

The federal government can disallow federal funds for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	CHIP2017* CHIP2018* CHIP2019*
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA No.	93.767, Children's Health Insurance Program
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$11,895
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION

2019-047

The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Children's Basic Health Plan (CBHP) eligibility determinations to ensure that payments are only made on behalf of eligible beneficiaries by:

- A Resolving Colorado Benefits Management System (CBMS) programming issues to ensure that correct annual enrollment fees are being calculated, and to disallow benefits if the annual enrollment fee is not paid prior to the enrollment in the program.
- B Training and monitoring the local counties and Medical Assistance sites to ensure that caseworkers are maintaining the required documentation to support eligibility, obtaining required Social Security Numbers, and obtaining and verifying income reported by the beneficiary.
- C Implementing a programming check within CBMS to alert caseworkers of CBHP beneficiaries who become ineligible for CBHP benefits and disallowing CBHP payments to be made on behalf of the ineligible beneficiaries.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees to research if CBMS is programmed correctly to ensure correct annual enrollment fees are being calculated and to disallow benefits if the annual enrollment fee is not paid prior to the enrollment in the program. Once this research is complete, the Department will take the necessary actions, if any, to make system changes to CBMS. The Department will complete the research by July 2020, and if CBMS system changes are necessary, they will be completed by July 2021. The Department's implementation date is based on the expectation that the Department will be compliant for the entirety of Fiscal Year 2021-22.

B AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees to provide findings from this audit report to the CBMS training team, which already has intensive training available to caseworkers, and will also be sent to the counties involved in the findings. In addition to this work, the Department is implementing a new county oversight and accountability model for eligibility. The model is based on a partnership with the Colorado Department Human Services and leveraging their processes for oversight and accountability. This includes the following initiatives:

- Enhancing county administration rules to improve county accountability.
- Improving quality/performance metrics and information sharing through scorecards
- Implementing management evaluation reviews and providing technical assistance to address issues

- Implementing changes to quality control processes as dictated by the federal government

This county oversight and accountability model is targeted to begin by July 2020. The Department's implementation date is based on the expectation that the Department's new county oversight and accountability model for eligibility will be effective for the entirety of Fiscal Year 2021-22.

C DISAGREE.

The Department has determined that the payments were made correctly and that no CBMS changes are necessary. The audit finding does not correctly explain how retroactive eligibility changes impact a beneficiary's eligibility for Medicaid and CHP+, nor does the audit findings correctly provide the timeline when payments were made for these beneficiaries relative on the retroactive eligibility changes. When payments were made, the payments were classified to the correct eligibility category. The Department does not reclassify payments to a different eligibility category when retroactive eligibility changes occur. To reflect the correct eligibility category at the time when payments are made, the Department specifies that information on the claim payment record, so auditors have traceability. The Department has explained and documented the timeline and policy to the OSA; however, the write-up in the finding and recommendation remain incorrect.

AUDITOR'S ADDENDUM:

Federal regulations for CBHP as noted in this finding [42 CFR 431.958] states that, "Improper payment means any payment that should not have been made or that was made in an incorrect amount...and includes any payment to an ineligible beneficiary..." The three individuals we identified through our audit did not meet eligibility requirements for CBHP, and the payments, therefore, should not have been made on their behalf under CBHP. The Department's subsequent research and conclusion that the

individuals were eligible for Medicaid rather than CBHP at the time does not refute our finding. Further, because the Department did not reclassify the payments from CBHP to Medicaid, the Department received a higher reimbursement from the federal government than it was entitled to for services provided to these individuals.

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 governments to be eligible to receive payments for services provided to Medicaid-eligible beneficiaries. The Department and the Colorado Department of Public Health and Environment (CDPHE) are responsible under state statute for this work. The Department categorizes hospital providers of nursing facility services under Colorado Medicaid Skilled Nursing Facility providers.

The Department, as the state agency that is ultimately responsible for administering Medicaid, has overall responsibility for ensuring that all medical providers receiving Medicaid funding comply with regulatory health and safety standards. The Department has an interagency agreement with CDPHE, the designated state survey agency, to conduct health care entity inspections, or surveys, of Medicaid providers as outlined in state statutes and in agreements with the Centers for Medicare and Medicaid Services (CMS).

A standard survey is a type of survey conducted to assess compliance with federal regulations specific to health and safety. After conducting each survey, CDPHE staff enter information, such as survey date and deficiencies noted, into their database; this information is then extracted

and compiled by CMS and displayed on CMS' *Survey and Certification's Quality, Certification and Oversight Reports* website—CMS's certification and reporting website. Once a health care facility passes its survey, CDPHE is responsible for making a recommendation for certification to the Department. The Department is responsible for monitoring CDPHE to ensure that the minimum standards for certification are met by each Medicaid-approved provider, and for approving CDPHE's recommendations for certification. During Fiscal Year 2019, the Department paid CDPHE approximately \$5.7 million for completing state surveys and certifications.

The Department receives monthly reports from CDPHE detailing the results of the surveys and certifications performed on skilled nursing facilities and ICF/IIDs. In addition, the Department holds monthly meetings with CDPHE to discuss the surveys and certifications. The Department uses these reports and discussions to determine if there are any issues or deficiencies with any skilled nursing facilities and ICF/IIDs. Additionally, CDPHE is responsible for informing the Department directly if a facility has any critical violations because of a survey and the Department can then suspend payments to that facility.

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

The purpose of our audit work was to determine whether the Department had adequate internal controls in place over the monitoring of CDPHE's health and safety surveys for skilled nursing facilities and ICF/IIDs, and complied with the related federal and state requirements during Fiscal Year 2019.

In addition, we reviewed the Department's progress in implementing our Fiscal Year 2018 audit recommendation related to monitoring of health and safety survey and certifications. During that audit, we recommended that the Department strengthen its internal controls over provider health and safety standards by following its current policy for

monitoring CDPHE's standard surveys and certifications, updating the policy to maintain monitoring documentation, and developing a mechanism to proactively identify delays in standard surveys and certifications of skilled nursing facilities and ICF/IIDs.

As part of our audit, we reviewed a sample of 40 skilled nursing facilities and ICF/IIDs that received a Medicaid payment for services provided during Fiscal Year 2019 in order to determine if the Department ensured that CDPHE performed the required surveys in accordance with federal and state regulations.

For the sample of skilled nursing facilities and ICF/IIDs, we reviewed the date of the current standard survey and compared it to the date of the previous standard survey to determine whether the surveys were conducted within the required time interval per federal and state regulations. We also conducted inquiries with Department staff regarding policies and procedures over the monitoring of CDPHE.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

- **ACCORDING TO FEDERAL REGULATION [42 CFR 442]**, providers must meet the prescribed health and safety standards for ICF/IIDs, nursing facilities, and hospitals providing nursing facility services. For example, each facility is subject to surveys that cover quality of care, written plans of care, and a review of compliance with residents' rights.
- **ACCORDING TO FEDERAL REGULATION [42 CFR 488.308(a)]**, the state survey agency must conduct a standard survey of each skilled nursing facility and nursing facility no later than 15 months after the last day of the previous survey.
- **ACCORDING TO DEPARTMENT POLICY [Policy SLO-001 Section V]**, Department staff must run an independent report from CMS's certification and reporting website to identify any facilities that are

overdue for a survey. Once these facilities are identified, Department staff then compare this report to the reports received from CDPHE to determine whether CDPHE completed the survey because the information on CMS's certification and reporting website may not always be current. If the survey is not performed within the required timeframe of 15.9 months, Department staff should reach out to CDPHE to ensure that surveys are conducted. Department staff must then save documentation for all interactions with CDPHE. This policy also states that in order to ensure timely surveys, Department staff must use a tracking log to monitor survey completion dates by CDPHE.

- **ACCORDING TO FEDERAL REGULATION** [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in Green Book Paragraph 16.01, *Perform Monitoring Activities*, which states that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, observing operations, and ensuring that activities are carried out in accordance with any agreements in place with other entities.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Based on the issues identified, we determined that the Department did not fully implement all parts of the prior audit recommendation related to the monitoring of CDPHE's health and safety standard surveys for skilled nursing facilities during Fiscal Year 2019. Specifically, we identified the following:

UNTIMELY STANDARD SURVEYS. The Department did not ensure that

CDPHE conducted standard surveys within required timeframes. We found that, for 13 of the 40 skilled nursing facilities and ICF/IIDs tested (33 percent), CDPHE did not properly survey the facility within a 15-month interval as required by federal regulations. Specifically, we found that the skilled nursing facilities were surveyed within an interval of 16 and 20 months, or 1 to 5 months beyond the required timeframe. In addition, the Department was unable to provide documentation that it had appropriately monitored CDPHE or that it had provided appropriate outreach to CDPHE to identify the reasons for the late processing and resolution of issues.

DEPARTMENT NOT IN COMPLIANCE WITH ITS POLICY. The Department was unable to provide documented evidence that staff obtained reports from CMS's certification and reporting website and compared them to CDPHE reports, as required by the Department's policy, in order to identify overdue surveys of providers and follow up with CDPHE accordingly.

WHY DID THESE PROBLEMS OCCUR?

While the Department updated its policy to include a requirement for staff to maintain documentation of the meetings held with CDPHE and CMS as well as staff reviews of survey reports, we found that the Department's policy was not updated until June 30, 2019, or the last day of Fiscal Year 2019. As a result, the Department did not have adequate internal controls in place during Fiscal Year 2019 over its monitoring of CDPHE's health and safety surveys and certifications to ensure that CDPHE staff conducted timely standard surveys in compliance with state and federal regulations. In addition, the Department did not have an effective mechanism to proactively identify delayed standard surveys and certifications of skilled nursing facilities.

WHY DO THESE PROBLEMS MATTER?

By not performing appropriate and timely monitoring, or maintaining an internal survey tracking mechanism, the Department cannot demonstrate that it has adequate internal controls in place over Medicaid payments made to skilled nursing facilities, and therefore risks noncompliance with federal regulations.

If the Department does not have a strong process in place to ensure that providers are properly surveyed and certified, the Department risks making payments to CDPHE for surveys and certifications that have not been completed. Additionally, the Department risks making payments to skilled nursing facilities that may not be eligible to participate as Medicaid providers and would therefore be out of compliance with federal and state requirements. Further, this could result in the Department having to pay CMS back the amounts paid to these providers during the time period.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	17S&CTITLE19MEDICAID 18S&CTITLE19MEDICAID 19S&CTITLE19MEDICAID
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA No.	93.777, STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED AND UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-047A AND 2018-047B	

RECOMMENDATION

2019-048

The Department of Health Care Policy and Financing should strengthen its internal controls over the monitoring of provider health and safety standards by:

- A Implementing and following its current policy for monitoring the Colorado Department of Public Health and Environment's standard surveys and certifications throughout the fiscal year to ensure compliance with state and federal regulations.
- B Developing and implementing a mechanism to proactively identify delays in standard surveys and certifications of skilled nursing facilities.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department implemented a new Standard Operating Procedure (SOP) on July 1, 2019. The new SOP details the process for pulling and storing CDPHE's survey and certification reports for long-term care facilities from the federal reporting website. It also provides for Department staff to maintain documentation of their review of these reports and of the CMS reports, and to proactively identify delays in standard surveys and certifications of long-term care facilities. Additionally, the updated SOP includes formalized follow-up with CDPHE to identify inaccuracies in the federal reporting website.

B AGREE. IMPLEMENTATION DATE: JULY 2020.

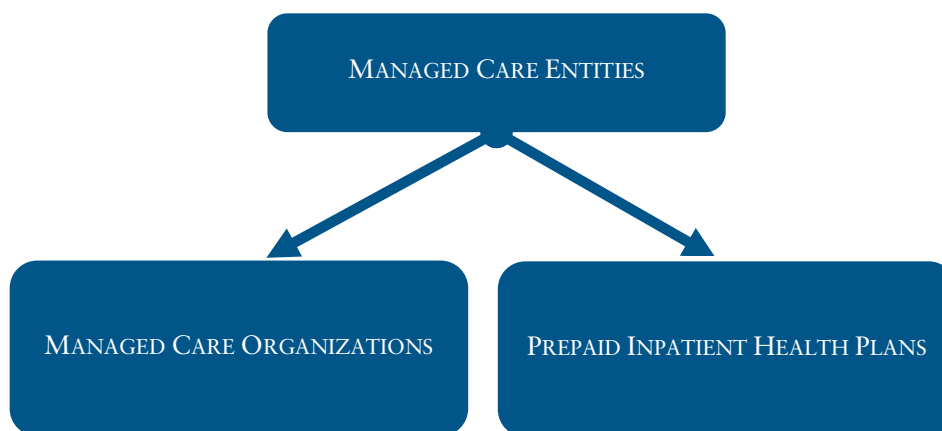
The Department implemented a new Standard Operating Procedure (SOP) on July 1, 2019. The new SOP details the process for pulling and storing CDPHE's survey and certification reports for long-term care facilities from the federal reporting website. It also provides for Department staff to maintain documentation of their review of these reports and of the CMS reports, and to proactively identify delays in standard surveys and certifications of long-term care facilities. Additionally, the updated SOP includes formalized follow-up with CDPHE to identify inaccuracies in the federal reporting website.

MEDICAID MANAGED CARE ENTITIES

The Department had a total of seven contracts with external entities for coordinating services to Medicaid beneficiaries during Fiscal Year 2019. The providers consisted of two Managed Care Organizations (MCO) and

seven Prepaid Inpatient Health Plans (PIHP)—two PIHPs and two MCOs shared a single contract with the Department. The MCOs and PIHPs are collectively referred to as Managed Care Entities (MCE), which are health care providers or a group or organization of medical service providers which offer managed care health plans and deliver health care services. MCOs have a comprehensive risk plan contract with the Department covering comprehensive services, such as inpatient hospital services, whereas PIHPs have a non-comprehensive risk plan contract covering inpatient or institutional services, such as inpatient behavioral healthcare.

STRUCTURE OF HEALTH CARE POLICY AND FINANCING MANAGED CARE ENTITIES



SOURCE: Office of the State Auditor analysis of Managed Care Entities.

The Department makes set payments to each contracted MCE to coordinate services for eligible Medicaid beneficiaries every month. The MCEs are then responsible for paying Medicaid claims to providers. Providers participating in the managed care system bill the MCEs directly for any medical services provided to Medicaid beneficiaries. The Department is ultimately responsible for monitoring the MCEs to ensure they are complying with federal regulations and their contract provisions with the Department, including federal requirements that the MCOs pay timely Medicaid claims to the providers. During Fiscal Year 2019, the Department paid approximately \$966,848,173 in Medicaid claims payments to MCEs.

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

The purpose of the audit work was to review the Department's internal controls over monitoring of MCEs to determine whether Medicaid claims were processed and paid in a timely manner by MCEs to the providers in accordance with federal requirements during Fiscal Year 2019.

The audit work included interviewing Department staff regarding written policies and procedures over the monitoring of its MCEs. In addition, we reviewed all seven MCE contracts in place during Fiscal Year 2019 to determine whether they included timely processing provisions in accordance with Uniform Guidance.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

TIMELY CLAIMS PAYMENT. Federal regulation [42 CFR 447.46(C)(1)] states that the Department's contracts with its MCOs must include a provision that the organization must pay 90 percent of all clean claims within 30 days of receipt from providers and 99 percent of all clean claims within 90 days of the date of receipt from providers. A "clean claim" is one that can be processed without obtaining additional information from the provider for the services rendered. Based on inquiries with the Department, their processes require both MCOs and PIHPs to be in compliance with the timely claims payment regulation.

INTERNAL CONTROLS. According to Uniform Guidance [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in Green Book Principle 10, *Design Control Activities*, which states that management should design control

activities to achieve the objectives and respond to risks. Management designs control activities in response to the entity's objectives and risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives to achieve the entity's objectives and address related risks. Additionally, Green Book Paragraph 16.01, *Perform Monitoring Activities*, states that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we found that the Department did not consistently have a contract provision requiring that PIHPs comply with timely claims payment regulations during Fiscal Year 2019. Specifically, we found that for five of seven contracts we reviewed (71 percent), the Department did not include a specific timely claims payment provision for Fiscal Year 2019. Additionally, the Department could not provide any evidence demonstrating that it monitored PIHPs during Fiscal Year 2019 to ensure that it (1) paid 90 percent of all clean claims from providers within 30 days of the date of receipt, and (2) paid 99 percent of all clean claims from providers within 90 days of the date of claims receipt in accordance with federal regulations. Furthermore, the Department could not provide any evidence demonstrating that it monitored two MCOs during Fiscal Year 2019 for timely claims payments as required by federal regulations.

WHY DID THESE PROBLEMS OCCUR?

The Department lacked adequate internal controls to ensure that it complied with federal regulations for timely claims payments to providers. Specifically, Department staff reported that all MCE contracts included a general provision requiring them to comply with all federal regulations. However, the Department lacked an adequate

contract review process to ensure that all PIHP contracts included a provision requiring timely claims payments to providers.

Additionally, the Department did not have formal written monitoring policies and procedures to ensure that PIHPs and MCOs made timely claims payments to providers. Department staff reported that they had an informal process of monitoring contracts by observing the operations but did not have a formal monitoring process, such as reviewing any type of report or performing reconciliations of claims payments made by MCEs. Furthermore, the Department's contracts lacked a specific provision requiring MCEs to deliver any type of report to the Department for review to demonstrate the MCEs' compliance with federal regulations and Department processes.

WHY DO THESE PROBLEMS MATTER?

As a recipient of federal funds, the Department is ultimately responsible for ensuring that these funds are being paid in accordance with federal regulations. By not including the requirements for timely claims payments in the contracts with PIHPs and failing to have a formal monitoring process over PIHPs or MCOs, the Department risks failing to comply with federal regulations.

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

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2017	XIX-ADM2017
	XIX-MAP2018	XIX-ADM2018
	XIX-MAP2019	XIX-ADM2019
FEDERAL AWARD YEARS	2017, 2018, AND 2019	
PASS THROUGH ENTITY	NONE	
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	\$0	
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-057B AND 2017-056B		

RECOMMENDATION

2019-049

The Department of Health Care Policy and Financing (Department) should improve its internal controls over the timely processing of medical claims paid by Medicaid Managed Care Entities (MCEs) by:

- A Instituting an adequate contract review process to ensure appropriate provisions, including timing specifications for claims payments to providers, are included in all Prepaid Inpatient Health Plan contracts to ensure compliance with Department requirements.
- B Developing and implementing formal written monitoring policies and procedures over the timely processing of claims payments to ensure that the Department and MCEs are in compliance with federal regulations and Department processes.
- C Incorporating provisions within all MCE contracts to deliver timely payment reports for the Department's review to ensure compliance with federal regulations and Department processes.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2021.

The seven RAE contracts contain language that require them to strictly adhere to and comply with all applicable federal laws and regulations (see Regional Accountable Entity contracts base contract §21.U.; Exhibit B, §5.1., and §17.1.). The Department agrees with the recommendation that the timely payment of clean claims is not specifically stated in the Prepaid Inpatient Health Plan section of the contracts. The Department will ensure an adequate contract review process is in place to ensure the timing specifications for the payment

of claim payments to providers by documenting this requirement in program policy documentation.

B AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department has documented policies for deliverables and federal regulatory requirements included in the Regional Accountable Entity contracts. The Department will document and implement the monitoring policy of the timely payment of clean claims language.

C AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department will add new language to both the Prepaid Inpatient Health Plan and the Managed Care Organization authority sections of the Regional Accountable Entity contracts requiring reporting of the timely payment of clean claims.

COMPLIANCE WITH FEDERAL SUBRECIPIENT MONITORING REQUIREMENTS

The Department receives federal Medicaid and CBHP grant funds directly from the federal government and then subgrants, or passes through, a portion of the funds to local counties, non-profit organizations, and for-profit organizations that are considered to be either a subrecipient or a contractor.

A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary receiving direct payments from such a program. A contractor is a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program; these goods or services may be for an organization's own use or for the use of beneficiaries of the federal program.

Under Uniform Guidance, the Department is responsible for identifying and monitoring entities that qualify as subrecipients of federal funds. For Medicaid and CBHP, the Department's subrecipients either determine eligibility for the programs or provide services to individuals deemed eligible for program services. Examples of the Department's subrecipients are local counties and MA sites, including Single Entry Points, which provide services for elderly and/or disabled people who are eligible for long-term care services; and Community Centered Boards, which provide services to individuals with developmental disabilities.

Each year, the Department is required to prepare an exhibit containing the Department's federal expenditures and related reimbursements to aid the Colorado Office of the State Controller (OSC) in the preparation of the State's *Schedule of Expenditures of Federal Awards* (SEFA). This exhibit is referred to as the Exhibit K1, *Schedule of Federal Assistance*, and should include expenditures for grants received directly from the federal government and expended by the Department (direct expenditures), as well as expenditures for federal grants payments made by the Department to other State and/or non-state agencies.

During Fiscal Year 2019, the Department paid approximately \$18.5 million in federal Medicaid funds and approximately \$500,000 in federal CBHP funds to 62 subrecipients.

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

The purpose of the audit work was to determine the Department's progress in implementing our Fiscal Year 2018 recommendation related to Medicaid and CBHP subrecipient monitoring. In Fiscal Year 2018, we recommended that the Department improve its internal controls specific to subrecipient monitoring for the two programs by implementing its draft subrecipient monitoring policies and procedures and performing required risk assessments on its subrecipients to ensure compliance with Uniform Guidance. In response to our recommendation, the Department

stated that it would revise its existing subrecipient policies and procedures to be compliant with federal Uniform Guidance and would conduct a risk assessment of each subrecipient as part of the monitoring process. We made a similar recommendation to the Department in Fiscal Year 2016 that we also determined the Department had not fully implemented at the time of our Fiscal Year 2018 audit.

As part of our Fiscal Year 2019 audit, we obtained and reviewed the Department's revised subrecipient monitoring policies and procedures. We selected a random sample of 16 out of 62 entities that were recorded and set up as *subrecipients* in the Colorado Operations Resource Engine (CORE), the State's financial accounting system, and received Medicaid and CBHP payments during Fiscal Year 2019, to evaluate whether the Department performed risk assessments and determined the appropriate level of subrecipient monitoring for the entities, as required by federal Uniform Guidance. Furthermore, we reviewed the Department's Exhibit K1, submitted to the OSC for Fiscal Year 2019, to determine whether the Department accurately reported all subrecipient expenditures for Medicaid and CBHP.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under Uniform Guidance, as a pass-through entity, the Department is required to monitor its subrecipients' use of federal awards.

Federal regulation [2 CFR 200.331] requires the Department to conduct risk assessments based on each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of its Medicaid and CBHP subawards to determine the appropriate level of subrecipient monitoring for all of its subrecipients under these programs.

The Department's Subrecipient Monitoring Procedures (Procedures) that were in place during Fiscal Year 2019 split responsibilities between various divisions and staff as follows:

- **AUDITS AND COMPLIANCE DIVISION.** Staff within this division oversee

the local counties as subrecipients of Medicaid and CBHP and ensure that these subrecipients are in compliance with federal award requirements. Audits and Compliance Division staff is responsible for updating procedures, and providing training and guidance on subrecipient monitoring to program staff within the Department.

- **CONTROLLER DIVISION.** Staff within this division are responsible for setting up the entity with the proper accounting codes in CORE. Based on the results of the assessment noted on the Subrecipient versus Contractor Determination Tool (Tool) for each entity, the Controller Division staff should establish either subrecipient or contractor coding for the entity's expenditures.
- **VARIOUS OTHER DIVISIONS WITHIN THE DEPARTMENT.** Procedures also state that the Department's program contract administrators within its various program divisions are responsible for identifying its Medicaid and CBHP subrecipients by using the Tool. The Procedures require the contract administrators to forward the Tool for any identified subrecipients to the program division director for secondary review. The completed Tool is submitted for additional review to the Audits and Compliance Division. Final approval of the Tool is made by the controller of the Department. The Department procedure also states that the program contract administrator is required to assess each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the federal award as high, medium, or low risk. This assessment aids the Department in determining the appropriate level of monitoring. The risk assessment and the responsibility for monitoring the subrecipient's compliance with federal award requirements rests with the contract administrator and their respective office or division management that operates the individual subrecipient award.

State Fiscal Rule 1-2, Rule 3.5, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, issued by the OSC, requires state departments to, "Implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state Fiscal Rules."

In addition, the *Instructions for Exhibits* published by the OSC provides specific directions for preparing financial exhibits that are to be submitted to the OSC at year-end. For example, the Exhibit K1 is used for preparing the SEFA, which includes a listing of federal assistance by Catalog of Federal Domestic Assistance number or other identifying number. The *Instructions for Exhibits* requires departments to separately report any federal assistance passed through to a subrecipient on the Exhibit K1 in the *Expenditures-Passed Through to Subrecipient* column, while payments to contractors are reported under the column titled *Expenditures-Direct and Indirect*. The Controller Division is responsible for preparing the Department's Exhibit K1 each year.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully implement the Fiscal Year 2018 subrecipient monitoring recommendation for Medicaid and CBHP. Although the Department revised and implemented its Medicaid and CBHP subrecipient monitoring policies and procedures during Fiscal Year 2019, the Department did not evaluate all of its Medicaid and CBHP subrecipients' risk of noncompliance and did not determine the related level of subrecipient monitoring as required under Uniform Guidance and the Department's procedures. We specifically noted the following problems:

- For five of the 16 entities in our sample (31 percent), the program contract administrators identified them as *contractors* based on the results of the Tool assessment, but recorded them in CORE as *subrecipients*. Therefore, the Controller Division made payments totaling \$166,870 to these five entities as subrecipient payments in CORE. Upon further inquiry with the Department, we found that the program contract administrators assessed all of its CBHP entities as *contractors* but recorded them in CORE as *subrecipients*. As a result, the Controller Division reported total payments of \$415,378 to these entities on the Department's Fiscal Year 2019 Exhibit K1 as *Expenditures-Passed Through to Subrecipient*, which contradicted the results of the Tool assessment.

- Program contract administrators did not complete the required Tool assessments for three of 16 entities (19 percent) in our sample that were recorded as *subrecipients* in CORE and received payments under Medicaid and CBHP. Due to the lack of a completed Tool assessment for these entities, we could not determine whether the contract administrators should have identified them as *subrecipients* and, if so, whether they performed a risk assessment or any level of monitoring over these entities.

As of the end of our audit, the Department was researching the discrepancies we identified to determine whether the entities should have been identified and reported as subrecipients or contractors.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place during Fiscal Year 2019 to ensure that it complied with federal subrecipient monitoring requirements. Specifically, we noted that there was an inefficient secondary review by the program division director over program contract administrators to ensure that the Tool assessment was completed properly, that entities were accurately reported as either a contractor or subrecipient in CORE, and that respective risk assessments were performed for all identified subrecipients as required by Uniform Guidance and Department procedures. In addition, we noted that the Department did not have a process in place to reconcile the Controller Division's list of identified Medicaid and CBHP subrecipients with the subrecipient information in CORE. This reconciliation would ensure that Medicaid and CBHP payments made to subrecipients are reported accurately on the Exhibit K1 in accordance with the OSC's Fiscal Rules and *Instructions for Exhibits*, and accurately reported to the federal government on the State's SEFA.

WHY DO THESE PROBLEMS MATTER?

Without the proper internal controls in place to ensure compliance with federal subrecipient monitoring requirements, the Department ultimately risks federal sanctions. First, without evaluating its subrecipients' risks of

noncompliance and using the results of that assessment to target monitoring of higher-risk entities, the Department does not have assurance that it appropriately monitors its subrecipients and identifies issues. Further, because the Exhibit K1 is used by the OSC to prepare the SEFA, errors on the Exhibit K1 can lead to the SEFA being misstated and the Department reporting erroneous information to the federal government. This is particularly important given the large amount of federal funds the Department pays annually to its subrecipients.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2017 CHIP2017 XIX-MAP2018 CHIP2018 XIX-MAP2019 CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENT	SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-049	

RECOMMENDATION 2019-050

The Department of Health Care Policy and Financing should improve its internal controls over subrecipient monitoring for Medicaid and the Children's Basic Health Plan (CBHP) by:

- A Implementing an effective secondary review process by the program division directors over the Department's program contract administrators to ensure that the Subrecipient versus Contractor Determination Tool is completed, subrecipient and contractor determinations are accurately reported in the State's financial accounting system, the Colorado Operations Resource Engine, and that the required risk assessments are performed for all identified subrecipients as required by the federal *Uniform Administrative*

Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Department's procedures.

- B Establishing a process to reconcile subrecipients identified by the program contract administrators with those identified by the Controller Division for Medicaid and CBHP prior to awarding federal funds to the subrecipients to ensure that payments are reported accurately on the Exhibit K1, *Schedule of Federal Assistance*, in accordance with the Office of the State Controller's Fiscal Rules and *Instructions for Exhibits* and, ultimately, to the federal government on the State's *Schedule of Expenditures of Federal Awards*.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department will conduct training with program management and division directors regarding the requirements for subrecipient monitoring and their responsibilities for secondary review.

The training will include subrecipient versus contractor determination, the requirement of risk assessments and the importance of reporting determinations accurately in Colorado Operations Resource Engine.

- B AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department is modifying its procurement and contracting process to require subrecipient determinations to be completed by the contract manager, Audits and Compliance designee and Controller on the front end of this process. This will be accomplished through a newly developed SharePoint form and workflow that will automatically route the determination to the individuals noted above and to Accounting staff so the appropriate

coding can be applied and the Exhibit K1, Schedule of Federal Assistance is prepared and presented correctly.

The SharePoint tool also automatically populates a database of subrecipients to ensure that program contract administrators, the Controller Division (including Procurement), and the Audits Division are all using the same source for determining and documenting subrecipients alleviating the need to reconcile different systems and determinations across divisions.

PERSONNEL COSTS FOR FEDERAL GRANT PROGRAMS

Federal regulations require recipients of federal awards to develop adequate internal controls to ensure that personnel compensation expenditures are accurate, allowable, and properly allocated. The Department is required to follow Uniform Guidance when determining the Department's federally-reimbursable costs, including personnel costs, for the federal programs it administers. The two largest federal programs the Department administered during Fiscal Year 2019 were Medicaid and CBHP.

During Fiscal Year 2019, the Department used Clarity, a time reporting system, to track staff's time and charge personnel costs to the respective federal grant program. During the year, the Department of Personnel & Administration (DPA) and OIT were continuing to pursue the implementation of HR Works, a statewide integrated human resources and payroll system. HR Works is expected to provide the Department with the ability to accurately track and report personnel costs for all staff. DPA and OIT would share the responsibility for implementing and managing HR Works.

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

The purpose of the audit work was to assess the Department's internal controls over personnel costs associated with its administration of federal grants and to determine whether it complied with federal cost regulations under Uniform Guidance.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2018 audit recommendation related to federal grant personnel costs. Specifically, we recommended that the Department develop and implement interim policies and procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations while it awaits the implementation of HR Works. The Department agreed with the recommendation and indicated that it would implement an interim process for those staff not currently using Clarity that complies with the federal cost regulation under Uniform Guidance. We first identified issues with the Department's charging of personnel costs to its federal grants as a result of our Fiscal Year 2012 audit testwork.

We performed testwork during our Fiscal Year 2019 audit to determine whether the Department implemented the prior audit recommendation and if it developed and implemented policies and procedures and an interim process to ensure that personnel costs were charged in accordance with federal regulations during Fiscal Year 2019. As part of our testing, we selected a random sample of 18 out of 81 semi-annual Periodic Time Certification Forms (Form) for the periods ending September 2018 and March 2019 (nine certifications from each period). These Forms are used by employees that worked on a single federal program during the fiscal year. We tested the sampled certifications to determine if they were signed in a timely manner by the employees' direct supervisors, as required by the Department's internal policy.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations [2 CFR 200.430] require that charges to federal awards for salaries and wages be based on records that accurately reflect the work performed. These records must (1) be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (2) be incorporated into the official records; (3) reasonably reflect the total activity for which the employee is compensated; and (4) support the distribution of the employee's salary or wages among specific activities if the employee works on more than one federal award.

The Department's Time/Effort Reporting Policy (Policy) that was effective as of June 30, 2019, requires employees who work on multiple federal grant programs to complete a monthly Personnel Activity Report (Report) in order to allocate employees' salaries or wages to the various programs and activities. Employees who work solely on a single federal grant program must complete a semi-annual Form. The Form states that the supervisor has to sign the Form to certify the work performed by the employee.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully implement our Fiscal Year 2018 recommendation. Specifically, we found the following issues:

- **LACK OF TIME TRACKING.** The Department did not require employees working on multiple federal grant programs to complete the Report on a monthly basis. As a result, the Department did not have information necessary to allocate the employees' time among the various programs.
- **LACK OF TIMELY CERTIFICATIONS.** We found that in *all* 18 Forms we reviewed for employees who worked solely on a single federal grant

program were not signed by the supervisors in a timely manner. Specifically, supervisors signed all 18 of the Forms in June or July 2019 for the semi-annual periods ending September 2018 and March 2019, or about 8 months and 3 months, respectively, after the end of the certified period and, in some cases, after the fiscal year-end. The timing of the signatures also occurred after we inquired of Department staff about their progress of implementing our Fiscal Year 2018 recommendation.

WHY DID THESE PROBLEMS OCCUR?

The Department did not implement an interim timekeeping mechanism during Fiscal Year 2019 to ensure that all personnel costs charged to Medicaid and CBHP were accurate, allowable, and properly allocated. Additionally, while the Department developed an interim policy for tracking all staff's time, including employees who worked on multiple federal programs during Fiscal Year 2019, the Department did not implement this policy during Fiscal Year 2019 for all staff to ensure compliance with federal cost regulations under Uniform Guidance. Furthermore, the Department's policies and procedures did not specify the time requirement for direct supervisors to review and sign periodic certifications in a timely manner.

WHY DO THESE PROBLEMS MATTER?

Lack of adequate internal controls over the charging of personnel costs to federal grants increases the risk that expenditures will be charged to the federal program incorrectly, and that the Department will not be in compliance with federal grant requirements. It is especially important that the Department take steps to demonstrate that it has fully implemented our prior audit recommendation, because the Department has been out of compliance for several years.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2017 CHIP2017 XIX-MAP2018 CHIP2018 XIX-MAP2019 CHIP2019 XIX-ADM2017 17S&CTITLE19MEDICAID XIX-ADM2018 18S&CTITLE19MEDICAID XIX-ADM2019 19S&CTITLE19MEDICAID
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.777, STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS; 93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENTS	ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-058 AND 2017-058	

RECOMMENDATION

2019-051

The Department of Health Care Policy and Financing (Department) should improve its internal controls over personnel costs by:

- A Implementing the Time/Effort Reporting Policy as an interim tracking mechanism for all staff time to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations under *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* while it awaits the implementation of the State's new timekeeping system.
- B Updating the Department's current policies and procedures to specify time requirements for the direct supervisors to review and sign periodic certifications.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department will continue with its implementation of an interim tracking mechanism through either semi-annual time certifications or 100%-time tracking. The Department will compare those staff currently tracking time under each mechanism to a list of all Department staff to identify those positions not currently covered by one mechanism or the other.

Staff who are not covered by one of the above mechanisms will be required to either (a) to begin submitting semi-annual time certifications if they are dedicated to a single federal award or state program or (b) complete 100%-time tracking if they work on multiple federal awards and/or state programs.

B AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department will update its current semi-annual time certification policy and procedure to require direct supervisors to review and sign their staff's semi-annual time certifications within 30 days from the end of the certification period.

SERVICE ORGANIZATION CONTROLS REPORTS

In 2017, the Health First Colorado program implemented the Colorado interChange System to replace the legacy Medicaid Management Information System. The Health First Colorado program is the State's program, funded through the federal Medicaid grant, to provide public health insurance to eligible low-income citizens. The Health First Colorado program and the Colorado interChange system are the

responsibility of the Department. The fiscal agent responsible for performing internal controls and processing claims and payments, significant to the Department's administration of the federal Medicaid program, is DXC.

The Colorado interChange system is currently hosted by DXC, who manages IT services related to the system infrastructure, software upgrades, and maintenance for the system. Therefore, DXC is considered a third-party service organization for the Department. The Department's contractual agreement with DXC requires the third-party service organization to have an annual audit performed by an independent service auditor. Examinations of this type are governed by the AICPA, and result in one of various types of System and Organization Controls (SOC) reports. For the Department, DXC provides a SOC 1, Type II report, which provides the service auditors' opinion as to whether the service organization's internal controls over the system have been suitably designed and are operating effectively, over a specified period of time, for the Department to rely on those controls as they relate to financial reporting.

Service organizations can then subcontract services performed for a user entity, in this case the Department, to a subservice organization. If a service organization subcontracts services, a SOC 1, Type II report is also needed to provide assurance over the internal controls over financial reporting of the subservice organization for its respective system responsibilities.

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

The purpose of our audit work was to determine whether the Department had implemented the Fiscal Year 2017 recommendation to improve financial reporting internal controls and ensure compliance with federal regulations by holding vendors accountable for contract provisions regarding SOC reporting requirements, specifically related to

the Colorado interChange system, on an annual basis. As noted by our prior audit recommendation, the SOC 1, Type II reports provided by the primary service organization, DXC, and any of its subservice organizations, should cover relevant information security processes for the Department's Colorado interChange system that may impact internal controls over financial reporting, including database controls.

We obtained and reviewed DXC's Colorado interChange SOC 1, Type II report for Fiscal Year 2019. Within the report, we specifically reviewed the service auditor's opinion on the presentation and suitability of the design and operating effectiveness of DXC's internal controls. We analyzed the individual internal controls reported within the report, to ensure that database controls, relevant to the internal controls over financial reporting, were tested for operating effectiveness by the service auditor for Fiscal Year 2019. We also requested the relevant subservice organization reports to review for the same purpose.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- The Manual, Section 3.4.1, *Statewide Component Unit SOC Reviews*, includes agency responsibilities related to the receipt of SOC reports. Specifically, agencies are to annually review the report and determine whether any actions are necessary to remediate issues noted.
- The OSC's policy, *Internal Control System*, requires state agencies to use the Green Book as its framework for its system of internal control. Specifically:
 - Section 4, *Additional Considerations*, Paragraph OV4.01, *Service Organizations*, states that management retains responsibility for the performance of processes assigned to service organizations and further states that management needs to understand the controls that each service organization has

designed, has implemented, and operates for the assigned operational process and how the service organization's internal control system impacts the entity's internal control system.

- ▶ Principle 11, *Design Activities for the Information System*, Paragraph 11.15, *Design of Information Technology Acquisition, Development, and Maintenance*, states that management designs control activities over changes to technology. Paragraph 11.10, *Design of Information Technology Infrastructure*, indicates that management also designs control activities needed to maintain the IT infrastructure, which often includes backup and recovery procedures.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We determined that the Department held their service organization accountable for contract provisions for providing a SOC 1, Type II report for its service organization and the related subservice organizations to improve internal controls over its financial reporting. We also determined that some database controls, such as logical access controls, were added to the scope of the Fiscal Year 2019 DXC SOC 1, Type II report and tested.

However, other relevant controls, such as database change management controls and database backup and recovery controls, both appropriate controls to include in a SOC report, were not specifically identified by DXC as being in scope in the SOC 1, Type II report. Therefore, we were unable to determine whether these database controls were tested for effectiveness, or opined on by the service auditor. This scope issue was not addressed by Department staff until after we notified them of the deficiency.

WHY DID THESE PROBLEMS OCCUR?

Department staff did not have a process in place to review and determine whether their service organizations have an effective internal

control environment in place, including adequate IT internal control coverage in respective SOC 1, Type II reports. Specifically, Department staff failed to recognize that certain Colorado interChange system controls, such as database change management and database backup and recovery controls, were not clearly identified as being in the scope of controls tested and opined on in the SOC 1, Type II report.

WHY DO THESE PROBLEMS MATTER?

Failing to have a process in place that analyzes a service organization's controls, as it relates to a SOC 1, Type II report and the Department's relevant internal controls over financial reporting, could result in an incomplete scope of controls that should be tested for effectiveness and reported on. This, in turn, can cause uncertainty in user entities of the service organization, including the Department, in terms of whether the appropriate internal controls over financial reporting are in place and operating effectively over all of the system components, including the Colorado interChange database. Ultimately, without obtaining appropriate assurance over the database controls, this can adversely impact the reliability of the data within the State's financial statements.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2017 XIX-ADM2017 XIX-MAP2018 XIX-ADM2018 XIX-MAP2019 XIX-ADM2019
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-055 AND 2017-053	

RECOMMENDATION 2019-052

The Department of Health Care Policy and Financing should improve controls over its financial reporting by:

- A Working with its service organization, DXC Technology Services, LLC, to ensure that Colorado interChange SOC 1, Type II reports clearly state the system components and controls that are in scope, such as database change management and database backup and recovery controls.
- B Developing, documenting, implementing, and communicating a process for conducting reviews of the SOC 1, Type II reports, to ensure that all appropriate database internal controls impacting financial reporting are identified by the service organization, tested for effectiveness, and opined on by the service auditor in its SOC 1, Type II report.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees to work with its service organization, DXC Technology Services, to ensure that the appropriate system components and controls that are in scope are clearly identified in future SOC 1, Type II reports.

- B AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees to work with its service organization, DXC Technology Services, to ensure that the appropriate database internal controls are identified by the service organization, tested for effectiveness and opined on by the service auditor in its SOC 1, Type II report. The Department notes that the SOC 1, Type II audits are completed by service organizations for multiple lines of business beyond the Department's specific account. In addition, the service auditor is certified and all appropriate controls are included in their SOC reports. If the Department requests that the items outside of those audits are customized reports to meet these requirements there will be an additional cost to the State.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The following recommendations relating to internal control deficiencies each classified as a MATERIAL WEAKNESS were communicated to the Department in the previous year, and have not been remediated as of June 30, 2019, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

MEDICAID ELIGIBILITY--SYSTEM ISSUES					
CURRENT REC. NO.	2019-053	PRIOR REC. NO.	2018-045	IMPLEMENTATION DATE	A [1] B [1] C DECEMBER 2019 D JULY 2019
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2016, 2017, and 2018
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	\$0
CFDA NO.	93.778 Medical Assistance Program			FEDERAL AWARD NUMBERS	XIX-ADM2016 XIX-ADM2017 XIX-ADM2018 XIX-MAP2016 XIX-MAP2017 XIX-MAP2018

UNSUPPORTED CLAIMS FOR TARGETED CASE MANAGEMENT					
CURRENT REC. NO.	2019-054	PRIOR REC. NO.	2018-051	IMPLEMENTATION DATE	A JULY 2019 B [1] C [1]
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2016 and 2017
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Subrecipient Monitoring (M)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	\$0
CFDA NO.	93.778 Medical Assistance Program			FEDERAL AWARD NUMBERS	CES: CO.4180.R04.02 DD: CO.0007.R07.02 SLS: CO.0293.R04.02

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

UNREASONABLE TARGETED CASE MANAGEMENT BILLING					
CURRENT REC. NO.	2019-055	PRIOR REC. NO.	2018-052	IMPLEMENTATION DATE	JULY 2020
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2016 and 2017
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Subrecipient Monitoring (M)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	\$0
CFDA NO.	93.778 Medical Assistance Program			FEDERAL AWARD NUMBERS	CES: CO.4180.R04.02 DD: CO.0007.R07.02 SLS: CO.0293.R04.02

DIRECT SERVICE CLAIMS PAID WITHOUT PRIOR AUTHORIZATION					
CURRENT REC. NO.	2019-056	PRIOR REC. NO.	2018-053	IMPLEMENTATION DATE	SEPTEMBER 2019
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2016 and 2017
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Subrecipient Monitoring (M)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	\$0
CFDA NO.	93.778 Medical Assistance Program			FEDERAL AWARD NUMBERS	CES: CO.4180.R04.02 DD: CO.0007.R07.02 SLS: CO.0293.R04.02

DIRECT SERVICE CLAIMS PAID WITHOUT PRIOR AUTHORIZATION					
CURRENT REC. NO.	2019-057	PRIOR REC. NO.	2018-054	IMPLEMENTATION DATE	SEPTEMBER 2019
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2016 and 2017
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Subrecipient Monitoring (M)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	\$0
CFDA NO.	93.778 Medical Assistance Program			FEDERAL AWARD NUMBERS	CES: CO.4180.R04.02 DD: CO.0007.R07.02 SLS: CO.0293.R04.02

DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) is 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 to the Department of Human Services chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

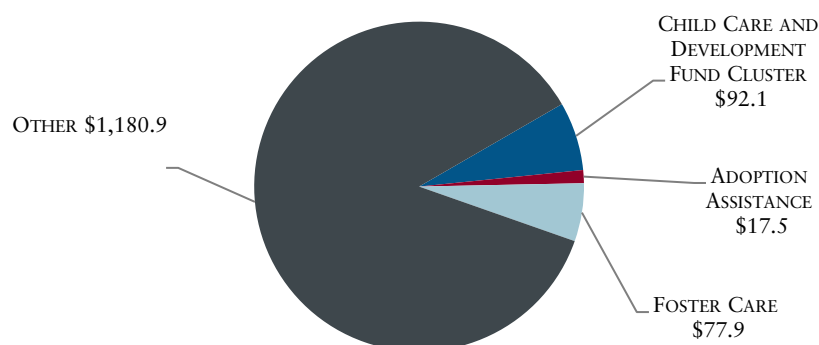
During Fiscal Year 2019, the Department spent approximately \$1.37 billion in federal funds. As part of our Fiscal Year 2019 audit, we tested the Department's compliance with federal grant requirements for the following three programs:

- Child Care and Development Fund Cluster [CFDA Nos. 93.575, 93.596]
- Foster Care [CFDA No. 93.658]
- Adoption Assistance [CFDA No. 93.659]

In Fiscal Year 2019, the Department's expenditures for these programs were approximately \$187.5 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

DEPARTMENT OF HUMAN SERVICES
FISCAL YEAR 2019 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2019 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2019 audit identified issues related to the Department's administration of the federal Child Care and Development Fund Cluster.

COLORADO CHILD CARE ASSISTANCE PROGRAM—ELIGIBILITY

The federal Child Care and Development Fund Cluster [CFDA No. 93.575, Child Care and Development Block Grant; and CFDA No. 93.596, Child Care Mandatory and Matching Trust Funds of the Child Care and Development Fund] 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 federal Child Care and Development Fund Cluster was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, this program is referred to as the Colorado Child Care Assistance Program (CCCAP or Program). During Fiscal Year 2019, CCCAP expenditures totaled approximately \$115 million in federal and state funds.

The Department's Division of Early Care and Learning is responsible for overseeing CCCAP and ensuring that the Department complies with federal and state requirements for this Program. CCCAP is administered at the local level by the county departments of human/social services and the Department is responsible for monitoring the counties' administration of the Program. County caseworkers enter CCCAP applicant information, including household employment and income, household composition, and the names and number of children needing care into the Department's Child Care Automated Tracking System (CHATS). CHATS aggregates the information input by the county caseworker to determine whether an applicant will be eligible for CCCAP assistance. For example, the adult caretaker's household income must not exceed 85 percent of the State's median household income. CHATS uses the household income entered by the county caseworker to calculate the copayment amount or "parent fee" the household must pay per month for child care services. CHATS then automatically generates a letter that must be sent by the county caseworker to the household that summarizes the information and must be verified by the applicant. Any changes are required to be reported back to the county so that the county can update CHATS to reflect any revised information and redetermine eligibility. In September 2018 (during Fiscal Year 2019), the Department converted from the CHATS Legacy system to an upgraded CHATS Modernization system.

The Department's Division of Quality Assurance and Quality Improvement (Division) is responsible for the CCCAP quality assurance review process, which is designed to determine whether county caseworkers have determined eligibility appropriately, including whether they have followed the Colorado Code of Regulations (CCR). Specifically, the Division reviews a sample of case files from the counties to determine whether caseworkers maintained relevant and appropriate case file documentation and properly entered required information, such as household income, into CHATS. The Division then provides identified exceptions to the reviewed counties and requires them to provide a corrective action plan to address the issues.

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

The purpose of the audit work was to review the Department's internal controls over CCCAP eligibility and enrollment processing and to determine whether the Department complied with federal and state CCCAP requirements during Fiscal Year 2019.

Our testing specifically included reviewing the accuracy of county departments of human/social services' eligibility determinations, including the accuracy of data in CHATS; reviewing and assessing the Department's internal controls over compliance with federal and state program eligibility requirements, including any policy and procedure manuals in place during Fiscal Year 2019; and the Department's monitoring processes over the counties' departments of human/social services' administration of CCCAP.

We reviewed a sample of 30 open CCCAP case files for child care assistance during Fiscal Year 2019. We reviewed the data entered into CHATS for the cases, as well as the supporting documentation within the case files, to determine whether participant data was properly entered into CHATS, the sampled participants were accurately deemed eligible for benefits, and notices/actions related to the participants' cases were provided in a timely manner.

We have identified eligibility errors for the CCCAP program through our financial and compliance audits at the Department since Fiscal Year 2013. As part of our Fiscal Year 2019 audit, we reviewed the Department's progress in implementing our Fiscal Year 2018 audit recommendations related to CCCAP. During that audit, we recommended that the Department strengthen its internal controls over CCCAP by ensuring that county caseworkers are appropriately trained on CCCAP areas and representatives from all counties attend training. In addition, we recommended improving the Program's county review process to ensure that caseworkers follow CCCAP's policies and

procedures regarding case file documentation, timely processing of applications and redeterminations, case closures, and income calculations; and resolving CHATS issues that we identified through our audit related to the parent fee calculation. The Department agreed with our prior recommendations and stated that it would implement them by July 2019.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

- **TIMELY PROCESSING OF ELIGIBILITY.** State regulation [Section 3.911.R, 9 CCR 2503-9] requires that county caseworkers review any original or redetermination eligibility application for completeness, approve or deny the application, and provide written notice to the applicant of approval or of missing supporting documentation no more than 15 calendar days from the date the application was received by the county. If supporting documents are not received within this 15-day period, the application for original or redetermined eligibility will be denied. If supporting documentation is received within 60 calendar days of the application date, and the eligibility criteria is met, counties will determine eligibility from the date the current supporting documents were received. If sufficient supporting documentation has not been completely submitted within 60 calendar days of the application date, the county shall require a new application.

State regulation [Section 3.903, 9 CCR 2503-9] also requires that caseworkers redetermine and update an applicant's original eligibility for CCCAP based on current information, including appropriate supporting documentation, every 12 months.

State regulation [Section 3.905.5.A.4, 9 CCR 2503-9] requires that county caseworkers terminate a case that exceeds activity time limits, such as the amount of time the applicant may receive benefits while searching for employment. State regulation [Section 3.903, 9 CCR

2503-9] also allows applicants to receive child care benefits for 13 weeks, within a 12 month period, while searching for employment. Any adverse action by caseworkers is preceded by a notice period of 15 calendar days. This 15-day notice period constitutes a period during which assistance is continued and no adverse action takes place.

- **APPLICANT INCOME AND PARENT FEES.** State regulation [Section 3.905.1.I, 9 CCR 2503-9] specifies that gross earnings, including wages and child support payments, must be included in an applicant's income for the purposes of determining CCCAP eligibility and calculating parent fees. State regulation [Section 3.903, 9 CCR 2503-9] defines a parent fee as a copayment that must be made by a parent to the child care provider prior to any state/county child care funds payment. Effective September 30, 2018, state regulation [Section 3.910.A, 9 CCR 2503-9] requires that the parent fee be calculated as a rounded whole dollar amount.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department had not fully implemented our Fiscal Year 2018 recommendation by the end of Fiscal Year 2019 and did not comply with federal and state CCCAP requirements during Fiscal Year 2019. Specifically, in 11 of the 30 case files tested (37 percent), we identified at least one error. These errors resulted in a total of \$188 in known questioned costs; \$74 of these costs were paid with federal grant funds. The errors we identified are outlined below.

TIMELY NOTIFICATION OF ELIGIBILITY AND TIMELY CASE CLOSURE. In four cases, the caseworker either did not notify the applicant of his or her eligibility determination within the 15-day requirement or did not close the applicant's case and end the applicant's child care eligibility in a timely manner, as required. For example, in two of the four cases, the applicants had not been notified of their eligibility determinations as of the time of our audit—over 100 days after they applied for benefits. In one of these four cases, the caseworker did not close the case after the

applicant's 13-week job search period until 5 calendar days after the allowed 15-day notice period. Because the Department did not make payments for any of these four cases during Fiscal Year 2019, we did not identify questioned costs resulting from the errors.

CASEWORKER AND CHATS ERRORS RELATED TO PARENT FEE AND APPLICANT INCOME. In 10 instances, the parent fee and/or applicant income were not calculated correctly. For example, in two instances, the caseworker failed to include the appropriate amount of applicant-provided income when determining the applicant's eligibility for the program; this resulted in the applicants being charged a lower parent fee than appropriate. In two other instances, CHATS did not round the parent fee to the nearest whole dollar amount, as required by Department policy. These errors resulted in known questioned costs of \$188.

WHY DID THESE PROBLEMS OCCUR?

The Department's current training and monitoring processes had not been effective in ensuring that county caseworkers complied with all Program requirements. For example, we found that the Department only held one required online training for county caseworkers during Fiscal Year 2019; furthermore, five of the 64 counties completed the training late, between 64 and 70 days after the training was held. We also noted that the trainings given in Fiscal Year 2019 were not revised based on the results of the Department's quality assurance reviews.

We noted that the Department did not require counties to have a secondary review process over child care case files; rather, the need for these reviews was determined and applied at each county's discretion. The Department explained that counties should have had their own internal controls in place, but the Department did not track or monitor these controls or reviews. We noted that many of the errors identified by our audit could have been identified and corrected through a secondary review process at the county level.

The Department conducted a quality assurance review of 276 CCCAP case files from 26 out of 64 counties during Fiscal Year 2019 and found

that 113 of these cases (41 percent) contained at least one identified issue. The results of our testing, as well as the high error rate identified through the Department's quality assurance review, indicated that the Department's processes and trainings had not effectively ensured that caseworkers were complying with CCCAP policies.

The Department also experienced issues with CHATS. Regarding the applicants who were not notified of their eligibility determinations, the Department indicated that conversion-related errors that occurred after the CHATS Modernization upgrade resulted in CHATS failing to generate a letter notifying applicants of their eligibility. Regarding the CHATS system parent fee rounding error, the Department indicated that they were aware that the issue existed in CHATS but that it was fixed in the CHATS Modernization upgrade during Fiscal Year 2019. Department staff believe that fixes made to the system as part of the upgrade will prevent additional parent fee rounding errors.

WHY DO THESE PROBLEMS MATTER?

Inaccurate processing of case file information to determine eligibility can result in counties improperly granting CCCAP benefits to ineligible individuals, denying benefits to eligible individuals who rely on those benefits in order to work and provide for their families, and/or assessing an incorrect parent fee. In addition, the federal government can disallow the payment of federal matching funds for program expenditures that do not adhere to regulations, which would require the State to use General Funds to cover the expenditures. Furthermore, improving the Program's review process and providing more frequent and effective training on eligibility determination based on the results of the quality assurance reviews, and requiring all counties to attend at the time of training or shortly thereafter, will aid in reducing errors.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	G1701COCCDF* G1801COCCDF* G1901COCCDF*
FEDERAL AWARD YEARS	2017, 2018, AND 2019
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$188
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2018-063A, 2018-063B, AND 2018-063C	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION

2019-058

The Department of Human Services (Department) should strengthen its internal controls over, and ensure compliance with, the Colorado Child Care Assistance Program (CCCAP) requirements by:

- A Providing periodic training to county caseworkers to ensure caseworkers are appropriately trained on CCCAP areas including income calculations and timely processing and notifications, and enforcing the Department's requirement that representatives from all counties attend the trainings in a timely manner. Training should be targeted to address problem areas identified through the Department's quality assurance review process.
- B Working with counties to incorporate a secondary or supervisory review process over case files after eligibility is determined to ensure timely applicant notification of eligibility decisions, timely closure of cases, and that parent fees are calculated appropriately.
- C Monitoring the upgraded Child Care Automated Tracking System to ensure that all identified system upgrade issues are addressed.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department will identify and continue developing training in key areas of CCCAP program policy such as income calculation, timely processing, timely noticing and other policy areas identified through quality assurance reviews. These trainings will be delivered via face to face training; virtual training or web based training modules. When training has been identified as required, at least one representative from each county will be required to attend. To ensure representatives from all counties obtain proper training, county representation will be tracked and the Department will follow up with county representatives to ensure training is completed within a timely manner.

B AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department will work with county departments of human/social services to determine the feasibility of incorporating a secondary or supervisory review of select case files after eligibility has been determined, including ensuring applicants are notified timely of eligibility decisions, parent fees are calculated appropriately and cases are closed timely.

C AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department will continue to monitor the Child Care Automated Tracking System (CHATS) through help desk tickets that identify possible system issues. Help desk tickets are submitted by state and county workers when it is suspected that the system is not functioning as it should. It is through this process we are able to identify, prioritize and correct system issues.

DEPARTMENT OF THE TREASURY

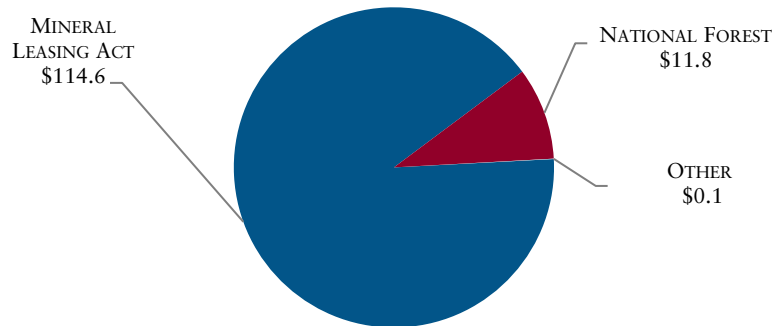
The State Constitution establishes the position of State Treasurer, an elected official who serves a 4-year term. The State Treasurer oversees the Department of the Treasury (Treasury). Treasury manages the State's cash flow and pooled investments, and implements and monitors the State's cash management procedures by acting as the State's banker and investment officer. Treasury also manages and directly administers programs in the areas of senior and veteran property tax deferrals, unclaimed property, and certain loan programs. Please refer to the introduction to the Department of the Treasury chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

During Fiscal Year 2019, the Department spent approximately \$126.5 million in federal funds. As part of our Fiscal Year 2019 audit, we tested the Department's compliance with federal grant requirements for the Minerals Leasing Act program [CFDA No. 15.437].

For Fiscal Year 2019, the Department's expenditures for this program were approximately \$114.6 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

**DEPARTMENT OF THE TREASURY
FISCAL YEAR 2019 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)**



SOURCE: 2019 Statewide Schedule of Expenditures of Federal Awards.

The following recommendations relating to internal control deficiencies classified as MATERIAL WEAKNESSES were communicated to the Department in the previous year, and have not been remediated as of June 30, 2019, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

MINERALS LEASING ACT-SUBRECIPIENT MONITORING AND REPORTING					
CURRENT REC. NO.	2019-059	PRIOR REC. NO.	2018-067	IMPLEMENTATION DATE	A NOVEMBER 2019 B NOVEMBER 2019 C [1]
FEDERAL AGENCY	Department of the Interior			FEDERAL AWARD YEAR	2018
COMPLIANCE REQUIREMENT	Reporting (L) Subrecipient Monitoring (M)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	\$0
CFDA NO.	15.437 Mineral Leasing Act			Federal Award Number	N/A

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

DISPOSITION

OF PRIOR AUDIT RECOMMENDATIONS

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2012 through 2018 and include only the recommendations not fully implemented as of our Fiscal Year 2018 Statewide Audit. The disposition is the implementation status as of June 30, 2019.

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 audit recommendation, the classification will be included with the current audit finding. All findings classified as significant deficiencies or material weaknesses with a disposition of deferred will be listed in SECTION II: FINANCIAL STATEMENT FINDINGS and SECTION III: FEDERAL AWARDS FINDINGS following each department's current findings and will include a new recommendation number for Fiscal Year 2019.

DEPARTMENT OF AGRICULTURE	
RECOMMENDATION 2017-001	
STATUS	The Colorado State Fair Authority should continue the implementation of the Strategic Business Plan for long-term financial stability. This may also include continuing to work with the Colorado Department of Agriculture and the Joint Budget Committee to obtain additional appropriations in the State Long Bill, seeking new sources and increased contributions to ensure continued operations.
PARTIALLY IMPLEMENTED	NOTE: THE AUTHORITY IS CONTINUING TO IMPLEMENT ITS STRATEGIC BUSINESS PLAN. THE AUTHORITY HAS IMPROVED ITS CASH FLOW BY APPROXIMATELY \$3 MILLION SINCE FISCAL YEAR 2017. THE AUTHORITY PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JUNE 30, 2021.
CLASSIFICATION: OTHER MATTER	

DEPARTMENT OF CORRECTIONS	
RECOMMENDATION 2018-001	
STATUS	The Department of Corrections should strengthen its internal controls over financial accounting processes by:
A IMPLEMENTED	Formalizing and enforcing written policies and procedures to include capital asset and accounts payable processes, including those related to transferring construction-related expenditures to a construction in progress asset account at fiscal year-end and to ensure that all expenditures and liabilities related to services performed prior to the end of the fiscal year have been recorded.
B IMPLEMENTED	Providing adequate training to staff over the effective implementation and performance of internal control procedures related to transferring expenditures to a construction in progress asset account and to ensure that all expenditures and liabilities related to services performed prior to the end of the fiscal year have been recorded.

RECOMMENDATION 2018-002	
STATUS	The Department of Corrections (Department) should strengthen its internal controls over procurement card expenditures by:
A IMPLEMENTED	Ensuring that the procurement card administrator is fulfilling the duties and responsibilities outlined in the Procurement Card Program Handbook, including compliance reviews, sales tax inquiries, and declined transaction inquiries on a monthly basis.
B PARTIALLY IMPLEMENTED	Providing training to procurement card users and approvers on a timely basis in accordance with the Procurement Card Program Handbook. The training should emphasize the importance of following the State's established procedures for review, approval, and maintenance of the procurement card statement and detailed receipts. NOTE: THE DEPARTMENT HAS UPDATED ITS TRAINING PROGRAM AND TRAINING POLICIES AND PROCEDURES; HOWEVER THE DEPARTMENT HAS NOT ADEQUATELY TRAINED PROCUREMENT CARD HOLDERS IN THE CURRENT YEAR UNDER THESE NEW POLICIES. THE DEPARTMENT WILL IMPLEMENT THIS RECOMMENDATION BY JANUARY 2020.
C IMPLEMENTED	Instituting a required, routine process for reviewing all credit limit amounts on procurement cards to ensure that amounts are reasonable and appropriate for the needs of the individual cardholder to fulfill their duties and that the Department's use of procurement cards is within policies and intended use.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2018-039		
STATUS		The Department of Corrections should ensure that it complies with federal requirements and grant agreements for the International Corrections Management Training Center (Training Center) by:
A	IMPLEMENTED	Developing and implementing policies and procedures to ensure that trainee meal costs do not exceed applicable per diem rates.
B	IMPLEMENTED	Enforcing timekeeping policies for supervisors, including timesheet reviews, specifically for those employees related to the Training Center program.
C	IMPLEMENTED	Developing and implementing procedures to monitor budget-to-actual results, and at a level of detail outlined in the grant agreement.
D	IMPLEMENTED	Working with the Federal Bureau of International Narcotics and Law Enforcement Affairs to seek a budget amendment for future cost overruns, as appropriate, and as soon as they are anticipated.

RECOMMENDATION 2018-040		
STATUS		The Department of Corrections should implement internal controls to ensure that it complies with the cash management requirements for the International Corrections Management Training Center, also known as the Criminal Justice Systems, grant by developing and implementing cash management policies and procedures related to federal advances, including requirements for tracking interest earned on federal funds, and remitting any interest earned in excess of \$500 per year to the Department of Health and Human Services, Payment Management System.
IMPLEMENTED		

RECOMMENDATION 2018-041		
STATUS		The Department of Corrections should strengthen its internal controls to ensure that it complies with federal reporting requirements for the International Corrections Management Training Center by ensuring that it appropriately communicates and enforces grant management reporting policies and procedures. This should include ensuring that staff document the review and approval of its federal reports prior to submission.
IMPLEMENTED		

RECOMMENDATION 2018-042		
STATUS		The Department of Corrections (Department) should ensure that it complies with the grant requirements for the International Corrections Management Training Center program by:
A	IMPLEMENTED	Developing and implementing policies and procedures that require that the Department obtain pre-approval from the Bureau of International Narcotics and Law Enforcement Affairs (INL) for each course that will be provided during the fiscal year. This should include maintaining supporting documentation indicating INL review and approval for each course.
B	IMPLEMENTED	Developing and implementing policies requiring that each training report and incident report be properly reviewed prior to submission to INL, and requiring that evidence of each review be maintained.
C	IMPLEMENTED	Developing and implementing policies requiring that all pre- and post-assessment results be properly reviewed to ensure that the reports are completed and reported on in accordance with the grant agreement.

RECOMMENDATION 2018-043		
STATUS		The Department of Corrections (Department) should strengthen its internal controls to ensure that it complies with the cash management and federal reporting requirements for the Wild Horse and Burro Resource Management Program (WHIP) by:
A	PARTIALLY IMPLEMENTED	Finalizing and implementing policies and procedures, and working with the federal Bureau of Land Management (BLM), to ensure that the Department's updated WHIP policies and procedures align with BLM requirements. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-041.
B	NOT IMPLEMENTED	Submitting corrected reimbursement requests and federal reports for Fiscal Year 2017, and continuing to work with BLM staff to resolve identified differences. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-041.

RECOMMENDATION 2017-002		
STATUS		The Department of Corrections (Department) should strengthen its internal controls over inventory by:
A	IMPLEMENTED	Establishing written procedures over the inventory reconciliation process involving Colorado Correctional Industries (CCI), and the general accounting office. The written procedures should address the monthly and yearly reconciliation process among the inventory counts, the CCI inventory tracking spreadsheet, and the Colorado Operations Resource Engine balances.
B	IMPLEMENTED	Establishing and implementing training procedures on inventory reconciliation processes to ensure that all staff are adequately trained. NOTE: IMPLEMENTED IN FISCAL YEAR 2018.

OFFICE OF THE GOVERNOR		
RECOMMENDATION 2018-003		
STATUS		The Governor's Office of Information Technology should improve change management controls and comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075 for the Colorado Unemployment Benefits System and the Colorado Automated Tax System, and immediately correct the issues identified in the confidential finding.
NOT IMPLEMENTED		NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-003.

RECOMMENDATION 2018-004		
STATUS		The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to implement and improve information security controls over the mainframe to ensure compliance with Colorado Information Security Policies and OIT Cyber Policies by:
A	NO LONGER APPLICABLE	Mitigating the information security problem noted in the confidential finding PART A. NOTE: THE GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY'S CHIEF INFORMATION SECURITY OFFICER APPROVED A SECURE CONFIGURATION EXCEPTION REQUEST, EXEMPTING THIS ISSUE FROM COMPLIANCE WITH COLORADO INFORMATION SECURITY POLICIES.
B	IMPLEMENTED	Working with the Department of Personnel & Administration to review and implement the Standard Operating Procedures noted in the confidential finding PART B.
C	NO LONGER APPLICABLE	Mitigating the information security problem noted in the confidential finding PART C. NOTE: THE CRITERIA USED IS NO LONGER A REQUIREMENT WITHIN THE COLORADO INFORMATION SECURITY POLICIES.
D	IMPLEMENTED	Mitigating the information security problem noted in the confidential finding PART D.
E	PARTIALLY IMPLEMENTED	Documenting and implementing information security controls to mitigate the problem noted in the confidential finding PART E. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-008.

RECOMMENDATION 2018-005	
STATUS	The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to improve Colorado Personnel Payroll System (CPPS) change management controls by requiring access reviews over the CPPS test and production environments, according to policy requirements, to ensure that access is provisioned appropriately.
NOT IMPLEMENTED	NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-010.

RECOMMENDATION 2018-006	
STATUS	The Governor's Office of Information Technology (OIT) should continue to improve Colorado Personnel Payroll System (CPPS) controls over system interfaces and disaster recovery processes by working with the Department of Personnel and Administration's Office of the State Controller to prioritize staffing assignments and create processes to:
A IMPLEMENTED	Review all interfaces related to CPPS on a periodic basis to ensure that proper security controls are in place and appropriately identify and hold personnel accountable for managing these interfaces.
B PARTIALLY IMPLEMENTED	Develop a CPPS disaster recovery plan, incorporating all critical components associated with CPPS and policy requirements.
	NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-011.

RECOMMENDATION 2018-007	
STATUS	The Governor's Office of Information Technology (OIT) should reprioritize staffing to strengthen information security controls over the Colorado Personnel Payroll System (CPPS) and comply with Colorado Information Security Policies and OIT Cyber Policies by:
A NO LONGER APPLICABLE	Retaining application audit logs for a minimum of 1 year. NOTE: THE GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY'S CHIEF INFORMATION SECURITY OFFICER APPROVED A SECURE CONFIGURATION EXCEPTION REQUEST, EXEMPTING THIS ISSUE FROM COMPLIANCE WITH COLORADO INFORMATION SECURITY POLICIES.
B IMPLEMENTED	Configuring service accounts to be locked after the maximum number of three invalid login attempts.
C IMPLEMENTED	Monitoring and periodically reviewing service accounts.

RECOMMENDATION 2018-008	
STATUS	The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by:
A NO LONGER APPLICABLE	Implementing the access management related recommendation to mitigate the specific problem noted in the confidential finding PART A. NOTE: OIT DISAGREED WITH THIS RECOMMENDATION AND DID NOT IMPLEMENT IT.
B NOT IMPLEMENTED	Implementing the enterprise wide access solution. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-005.
C PARTIALLY IMPLEMENTED	Complying with updated OIT Cyber Policies related to system security configuration requirements. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-005.
D NOT IMPLEMENTED	Defining, in OIT Cyber Policies, the appropriate roles and responsibilities for the distribution and review of system security information. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-005.

RECOMMENDATION 2018-009	
STATUS	The Governor's Office of Information Technology (OIT) should improve GenTax information security controls and comply with Colorado Information Security Policies and OIT Cyber Policies by configuring the GenTax operating system to automatically disable user accounts after 90 days of inactivity, once the legacy system impacting this change has been replaced and upgraded to allow for the change.
NOT IMPLEMENTED	NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-006.

RECOMMENDATION 2018-010	
STATUS	The Governor's Office of Information Technology should improve information security controls by:
A NO LONGER APPLICABLE	Implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding to ensure compliance with applicable laws, regulations, and policies. NOTE: THE GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY DISAGREED WITH THIS RECOMMENDATION AND DID NOT IMPLEMENT IT.
B NOT IMPLEMENTED	Implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding and to ensure compliance with applicable laws, regulations, and policies. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-007.

RECOMMENDATION 2018-011	
STATUS	The Governor's Office of Information Technology should improve information security controls over the CORE interface server by:
A IMPLEMENTED	Reprioritizing staff to establish procedures to mitigate the specific related problems noted in the confidential finding.
B IMPLEMENTED	Configuring the system to ensure compliance with all relevant information security policies to mitigate the specific related problems noted in the confidential finding.

RECOMMENDATION 2018-012 AND 2017-009	
STATUS	The Governor's Office of Information Technology (OIT) should ensure physical security over the State's main data center by:
A PARTIALLY IMPLEMENTED	Establishing formalized access management processes to mitigate the specific related problems noted in the confidential finding. NOTE: OIT PARTIALLY IMPLEMENTED THE PRIOR AUDIT RECOMMENDATION RELATED TO ACCOUNT MANAGEMENT PROCESSES TO MITIGATE THE SPECIFIC RELATED PROBLEMS NOTED IN THE CONFIDENTIAL FINDING. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY DECEMBER 2019.
B IMPLEMENTED	Ensuring compliance with Colorado Information Security Policies, OIT Cyber Policies, and OIT's data center standard operating procedures, related to physical access management.
C DEFERRED	Establishing formalized policies, procedures, and written agreements over physical access to mitigate the specific related problems noted in the confidential finding. NOTE: OIT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JANUARY 2020 IMPLEMENTATION DATE.
D DEFERRED	Establishing formalized policies, procedures, and written agreements over physical access to mitigate the specific related problems noted in the confidential finding. NOTE: OIT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JANUARY 2020 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2018-013, 2017-013 AND 2016-011		
STATUS		The Governor's Office of Information Technology (OIT) should improve oversight of CGI, as the CORE application's third-party service provider, to ensure compliance with the Colorado Information Security Policies (Security Policy or Policies) by:
A	IMPLEMENTED	Amending the CGI contract as necessary to clearly and unambiguously state that the contractor is required to comply with all current and future updated State of Colorado Information Security Policies. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	NOT IMPLEMENTED	Ensuring it has a process and effective mechanism in place to assess CGI for compliance with the CISPs including ensuring that CGI's policies and procedures for CORE comply with the Security Policies. NOTE: WHILE OIT HELD MEETINGS WITH CGI, IT DID NOT DEMONSTRATE IT HAS DEVELOPED A PROCESS AND IMPLEMENTED AN EFFECTIVE MECHANISM TO ASSESS CGI FOR COMPLIANCE WITH THE CISPs, INCLUDING ENSURING THAT CGI'S POLICIES AND PROCEDURES FOR CORE COMPLY WITH THE SECURITY POLICIES. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY NOVEMBER 2019.
C	IMPLEMENTED	Amending the CGI contract as necessary to assign DPA/OSC primary responsibility for contract oversight, while stipulating that OIT should continue to ensure compliance with the Security Policies.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2018-014 AND 2017-030		
STATUS		Once the Unemployment Insurance Modernization project is implemented and operational, the Governor's Office of Information Technology (OIT) should ensure that logging, monitoring, and reporting capabilities are in place; logs are reviewed and analyzed for inappropriate activity; and audit records are retained in accordance with applicable security requirements as agreed upon with the Department of Labor and Employment and in compliance with Colorado Information Security and OIT Cyber Policies.
PARTIALLY IMPLEMENTED		NOTE: WHILE OIT HAS IMPLEMENTED AND IS MONITORING NETWORK AND OPERATING SYSTEM LAYER LOGGING, APPLICATION LAYER LOGGING IS NOT CURRENTLY ENABLED. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JANUARY 2020.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2018-022		
STATUS		The Governor's Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve information security controls for the Colorado Unemployment Benefits System, Colorado Automated Tax System, and Colorado Labor and Employment Applicant Resource systems, and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by:
A	PARTIALLY IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART A. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-027.
B	PARTIALLY IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART B. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-027.

RECOMMENDATION 2017-008	
STATUS	The Governor's Office of Information Technology should improve oversight of vendor contract compliance by formalizing a methodology when accepting other information security standards/frameworks in lieu of Colorado Information Security Policies (Security Policies), including actions to be performed to monitor compliance with such exceptions over the life of such contracts, and maintaining documentation of the rationale, approval, and monitoring actions for these vendors.
IMPLEMENTED	
RECOMMENDATION 2017-010	
STATUS	The Governor's Office of Information Technology (OIT) should continue to require all OIT staff to annually complete training on the Security Policies and improve information technology internal controls by reconfiguring the online learning system to ensure it will document, record, and maintain OIT staff training records during the completion of annual training conducted during Fiscal Year 2018 and beyond.
IMPLEMENTED	
RECOMMENDATION 2017-014, 2016-015, AND 2015-006	
STATUS	The Governor's Office of Information Technology (OIT) should improve information technology service agreement controls by:
A DEFERRED	Formalizing an agreement with the State Internet Portal Authority (SIPA) to ensure that SIPA complies with Colorado Information Security Policies, includes provisions required by OIT's vendor management policy and other applicable legal and regulatory information security requirements, and requires OIT's review and approval of any contract initiated by an Executive Branch agency for IT services provided by SIPA. This could be accomplished through a master agreement to ensure coverage of all state contracts. NOTE: OIT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2019 IMPLEMENTATION DATE.
B IMPLEMENTED	Instituting an effective mechanism to track vendor agreements with SIPA. NOTE: IMPLEMENTED IN FISCAL YEAR 2016.
C IMPLEMENTED	Communicating with Executive Branch agencies OIT's responsibility to review and approve all SIPA contracts, in the event a formalized agreement is not put in place, as described in PART A. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
D DEFERRED	Updating all existing and future information technology service contracts between Executive Branch agencies and SIPA, as applicable, to comply with Colorado Information Security Policies and include the provisions required by the OIT's vendor management policy and other applicable legal and regulatory information security requirements, in the event that a formalized agreement is not put in place, as described in PART A. NOTE: OIT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2019 IMPLEMENTATION DATE.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-028		
STATUS		The Governor's Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve internal controls over the Colorado Unemployment Benefits System (CUBS), Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Applicant Resource (CLEAR) by:
A	PARTIALLY IMPLEMENTED	Developing and establishing adequate processes to comply with Security and OIT Cyber Policies, and IRS Publication 1075. NOTE: THE DEPARTMENT HAS WORKED WITH OIT TO RESOLVE CERTAIN INFORMATION SECURITY INTERNAL CONTROL PROBLEMS IDENTIFIED IN THE CONFIDENTIAL FINDING. BOTH THE DEPARTMENT AND OIT CONTINUE TO FURTHER STRENGTHEN PROCESSES, AS THEY WORK THROUGH THE FINAL IMPLEMENTATION OF THE MODERNIZATION PROJECT EXPECTED TO BE COMPLETED IN MARCH 2020.
B	NO LONGER APPLICABLE	Reconfiguring system settings and refining practices to mitigate the specific problems noted in the confidential finding related to account management. NOTE: INCLUDED AS PART OF FISCAL YEAR 2018 RECOMMENDATION 2018-021.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2016-010		
STATUS		The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration, as needed, to improve KRONOS's general computer controls by documenting and testing a disaster recovery plan for KRONOS that incorporates all components listed in Colorado Information Security Policies
IMPLEMENTED		

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING		
RECOMMENDATION 2018-015		
STATUS		The Department of Health Care Policy and Financing should strengthen its internal controls over financial accounting processes by:
A	IMPLEMENTED	Performing an adequate and effective review of its financial transactions.
B	IMPLEMENTED	Enhancing fiscal year-end training for staff over the effective implementation and performance of internal control procedures and appropriate completion of fiscal year-end exhibits.

RECOMMENDATION 2018-044		
STATUS		The Department of Health Care Policy and Financing should strengthen its internal controls over, and ensure it complies with, state and federal regulations for the Medicaid Program by:
A	NOT IMPLEMENTED	Providing adequate training to the counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, obtaining a Social Security Number when required, and processing applications in a timely manner. The training should focus on and target counties and MA sites with issues identified in the audit. NOTE: SEE CURRENT AUDIT RECOMMENDATIONS 2019-042 AND 2019-043.
B	NOT IMPLEMENTED	Monitoring local counties and MA sites by performing Medicaid eligibility reviews. NOTE: SEE CURRENT AUDIT RECOMMENDATIONS 2019-042 AND 2019-043.
C	PARTIALLY IMPLEMENTED	Researching and resolving CBMS system issues identified in our audit. NOTE: THE DEPARTMENT RESEARCHED AND RESOLVED ELIGIBILITY END-DATE INFORMATION FROM CBMS THAT GETS UPLOADED TO COLORADO INTERCHANGE; HOWEVER, THE DEPARTMENT STILL NEEDS TO RESEARCH AND RESOLVE OTHER PROGRAMMING ISSUES RELATED TO REDETERMINATION AND TIMELY TERMINATION OF BENEFICIARIES. SEE CURRENT AUDIT RECOMMENDATIONS 2019-042 AND 2019-043.

RECOMMENDATION 2018-045		
STATUS		The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:
A	NOT IMPLEMENTED	Researching and resolving Colorado Benefits Management System (CBMS) and Colorado interChange system programming issues to ensure that correct eligibility information is displayed in both systems. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-044.
B	IMPLEMENTED	Identifying any cases affected by the system issues noted in our audit, and correcting eligibility information in Colorado interChange.
C	DEFERRED	Establishing a reconciliation process between CBMS and Colorado interChange to ensure that the eligibility information in CBMS is correctly reflected in Colorado interChange. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2019 IMPLEMENTATION DATE.
D	DEFERRED	Monitoring the local counties and Medical Assistance eligibility sites to ensure that they are addressing any issues identified by the fiscal agent through error reports. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2019 IMPLEMENTATION DATE.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2018-046		
STATUS		The Department of Health Care Policy and Financing should improve its controls over the Medicaid and Children's Health Insurance Program provider eligibility determination and enrollment by monitoring its fiscal agent to ensure that it complies with federal and state requirements. Specifically, it should be:
A	NOT IMPLEMENTED	Working with its fiscal agent to ensure that Colorado interChange is performing required database matches, including Social Security Administration Death Master File database checks, during enrollment and re-enrollment as intended and appropriately marking the results. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-046.
B	NOT IMPLEMENTED	Ensuring that its fiscal agent is maintaining required documentation within application records to demonstrate compliance with federal requirements and state regulations. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-046.
C	NOT IMPLEMENTED	Ensuring that Colorado interChange is displaying consistent provider information within the system when providers are revalidated. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-046.

RECOMMENDATION 2018-047		
STATUS		The Department of Health Care Policy and Financing should strengthen its internal controls over monitoring of provider health and safety standards by:
A	NOT IMPLEMENTED	Following its current policy for monitoring the Colorado Department of Public Health and Environment's (CDPHE) standard surveys and certifications to ensure compliance with state and federal regulations and updating its policy to include maintaining documentation of the meetings held with CDPHE and Centers for Medicare and Medicaid Services and review of survey reports. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-048.
B	NOT IMPLEMENTED	Developing a mechanism to proactively identify delays in standard surveys and certifications of nursing facilities and intermediate care facilities for individuals with intellectual disabilities. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-048.

RECOMMENDATION 2018-048	
STATUS	The Department of Health Care Policy and Financing should strengthen its internal controls over its Medicaid contractor for its inpatient hospital and long-term care facility audits by developing, implementing, and documenting formal policies and procedures to include using the preexisting reports to proactively monitor the contractor to ensure that it is completing audits in accordance with federal regulations and within established contractual timeframes.
PARTIALLY IMPLEMENTED	NOTE: THE DEPARTMENT STRENGTHENED ITS MONITORING PROCESS OVER ITS CONTRACTOR TO ENSURE THE AUDITS ARE COMPLETED IN ACCORDANCE WITH FEDERAL REGULATIONS AND WITHIN THE ESTABLISHED TIMEFRAMES. THE DEPARTMENT DRAFTED THE POLICIES AND PROCEDURES AS OF JUNE 30, 2019 AND PLANS TO FORMALIZE THESE PROCEDURES AFTER UPDATING ITS CONTRACT REQUIREMENTS IN JULY 2020. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JULY 2020.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2018-049	
STATUS	The Department of Health Care Policy and Financing should improve its internal controls over subrecipient monitoring for the Medicaid and State Children's Health Insurance Programs by implementing its draft subrecipient monitoring policies and procedures and performing the required risk assessments to ensure compliance with the federal <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> .
PARTIALLY IMPLEMENTED	NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-050.

RECOMMENDATION 2018-050	
STATUS	The Department of Health Care Policy and Financing should evaluate the effectiveness of recent improvements to the user interface and reporting functionality of the Benefits Utilization System (BUS), gather input from the Community-Centered Boards, and make additional improvements to the BUS or its successor system, as needed, to facilitate the tracking of required contacts with Home and Community-Based Services waiver program recipients, including face-to-face monitoring visits.
IMPLEMENTED	

RECOMMENDATION 2018-051	
STATUS	The Department of Health Care Policy and Financing should take steps to ensure that all claims paid to the Community-Centered Boards (CCBs) for Targeted Case Management are supported by documentation in the Benefits Utilization System (BUS) or its successor system, including:
A DEFERRED	Investigating the claims we identified as lacking supporting documentation in the BUS and recovering any overpayments, as appropriate. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2019 IMPLEMENTATION DATE.
B IMPLEMENTED	Monitoring the CCBs' use of the BUS's monthly log note reports and making improvements to the BUS, or its successor system, as necessary, to ensure that it provides accurate and necessary information for CCBs to verify accuracy of billing claims for Targeted Case Management.
C IMPLEMENTED	Monitoring the functionality of the BUS user interface, or its successor system, and making improvements, as necessary, to resolve system issues that may be causing duplicate log notes.
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2018-052	
STATUS	The Department of Health Care Policy and Financing should implement written billing guidance and controls to help ensure that its payments to Community-Centered Boards (CCBs) for Targeted Case Management are reasonable. The guidance and controls should (1) help ensure that the CCBs do not bill for case manager time that is not worked and (2) clarify how the CCBs should bill for small time increments.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2020 IMPLEMENTATION DATE.
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2018-053	
STATUS	The Department of Health Care Policy and Financing should strengthen its controls in the Colorado interChange to ensure that claims for services provided through Medicaid Home and Community-Based Services waiver programs are paid only when there is a proper prior authorization. Such controls should be designed to prevent paying claims that do not have coding that exactly matches a prior authorization for the program recipient.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE SEPTEMBER 2019 IMPLEMENTATION DATE.
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2018-054	
STATUS	The Department of Health Care Policy and Financing should review the payments made for the 6,130 service claims without matching prior authorization identified in the audit to determine whether the payments were allowable and recover unallowable payments and over-payments, as appropriate. Until the Department implements RECOMMENDATION 2018-053, it should also review claims that were paid after the audit review period to determine whether any lacked prior authorization and recover unallowable payments and over-payments, as appropriate.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE SEPTEMBER 2019 IMPLEMENTATION DATE.
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2018-055 AND 2017-053	
STATUS	The Department of Health Care Policy and Financing should improve controls over its financial reporting internal controls, and ensure compliance with federal regulations by holding vendors accountable for contract provisions, including compliance with providing SOC 1, Type II reporting requirements, as well as reports from related subservice organizations, on an annual basis, for systems implemented under the COMMIT project. The reports should cover all managed system components, including database controls, relevant to internal controls over financial reporting.
PARTIALLY IMPLEMENTED	NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-052.

RECOMMENDATION 2018-056 AND 2017-055

STATUS		The Department of Health Care Policy and Financing should improve its controls over providers participating in the Medicaid program by:
A	NOT IMPLEMENTED	Ensuring that provider licensing information contained in Colorado interChange is current, and ensuring that providers are appropriately licensed and in compliance with federal regulations while enrolled in the program. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-046.
B	PARTIALLY IMPLEMENTED	Documenting policies and procedures for the monitoring process over its Medicaid provider eligibility fiscal agent to ensure that the fiscal agent is in compliance with their contract. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-046.

RECOMMENDATION 2018-057 AND 2017-056

STATUS		The Department of Health Care Policy and Financing should improve its internal controls over the timely processing of medical claims for the Medicaid program by:
A	IMPLEMENTED	Ensuring that monthly claims payment monitoring reports are generated and reviewed by the Department throughout the fiscal year.
B	PARTIALLY IMPLEMENTED	Documenting policies and procedures over the timely processing of claims payments to ensure the fiscal agent is in compliance with its contract, including a requirement for appropriate documentation to substantiate that monitoring activities were conducted. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-049.

RECOMMENDATION 2018-058 AND 2017-058

STATUS		The Department of Health Care Policy and Financing should develop and implement procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations issued by the Office of Management and Budget.
PARTIALLY IMPLEMENTED		NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-051.

RECOMMENDATION 2017-018

STATUS		The Department of Health Care Policy and Financing should strengthen its internal controls over capital assets by:
A	IMPLEMENTED	Updating its capital asset policies and procedures to ensure that it is in compliance with Governmental Accounting Standards Board Statement No. 51 (GASB 51), the Office of the State Controller's <i>Fiscal Procedures Manual</i> (Manual), and State Fiscal Rules.
B	IMPLEMENTED	Implementing an adequate review process over capital asset costs, including information provided by other divisions within the Department, and ensuring that the information is accurate and complete prior to capitalizing or expensing the costs in accordance with GASB 51, the Manual, and State Fiscal Rules. NOTE: IMPLEMENTED IN FISCAL YEAR 2018.
C	IMPLEMENTED	Completing an analysis and reconciliation of all capitalized expenditures and depreciation and/or amortization, as applicable, related to the COMMIT project, including payroll, recorded in the State's accounting system, the Colorado Operations Resource Engine, and working with Office of the State Controller to correct the errors. NOTE: IMPLEMENTED IN FISCAL YEAR 2018.

RECOMMENDATION 2017-054		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Medicaid Program by:
A	NO LONGER APPLICABLE	Providing training to the counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, and processing applications in a timely manner. NOTE: INCLUDED AS PART OF FISCAL YEAR 2018 RECOMMENDATION 2018-044.
B	NO LONGER APPLICABLE	Resolving CBMS system issues to ensure correct beneficiary information is displayed and processed, and that CBMS enrolls beneficiaries into the correct Medicaid program. NOTE: INCLUDED AS PART OF FISCAL YEAR 2018 RECOMMENDATION 2018-044.
C	NO LONGER APPLICABLE	Ensuring CBMS matches supporting documentation in the case file when updating the information in the system. NOTE: INCLUDED AS PART OF FISCAL YEAR 2018 RECOMMENDATION 2018-044.
D	IMPLEMENTED	Resolving the discrepancy with the Department <i>User Reference Guide</i> that is defined in the state regulations by providing the document or updating the regulation.

RECOMMENDATION 2017-057		
STATUS		The Department of Health Care Policy and Financing should comply with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs.
IMPLEMENTED		

RECOMMENDATION 2017-060 AND 2016-052		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over third-party "service organizations" systems for Medicaid Management Information System (MMIS) and Colorado Benefits Management System (CBMS) by:
A	IMPLEMENTED	Establishing a formal process to review SSAE 16 reports for MMIS and CBMS SSAE 16 reports.
B	IMPLEMENTED	Instituting and documenting a monitoring process over its third-party service organizations to ensure they are held accountable for information system controls over the MMIS and CBMS, and that exceptions noted in the SSAE 16 reports are remediated in a timely manner. NOTE: IMPLEMENTED IN FISCAL YEAR 2018.
C	IMPLEMENTED	Ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department. NOTE: IMPLEMENTED IN FISCAL YEAR 2018.

RECOMMENDATION 2016-060 AND 2015-038		
STATUS		The Department of Health Care Policy and Financing (Department) should implement effective processes to ensure the appropriate utilization of prescription drugs by recipients and address overutilization within the Medicaid program by:
A	IMPLEMENTED	Implementing special restrictions over the prescription drugs that a recipient receives through Medicaid if he or she meets established overutilization criteria. The Department should consider implementing various types of restrictions, such as on the number of prescriptions, drug types, and/or drug combinations that the over utilizing recipient receives within a set time frame, and on the number of providers who can prescribe to the recipient through Medicaid.
B	IMPLEMENTED	Analyzing the claims paid for the 17 recipients who appeared to over utilize prescription drugs through Medicaid, notifying the recipients' prescribers of potential overutilization, and based on the results of the analyses, referring the recipients to the Department's Drug Utilization Review Program and to law enforcement for investigation, as appropriate. NOTE: IMPLEMENTED IN FISCAL YEAR 2016.

RECOMMENDATION 2013-026 AND 2012-026	
STATUS	The Department of Health Care Policy and Financing (Department) should continue working with the federal Centers for Medicare and Medicaid Services regarding the appropriate manner for reclassifying payments between the Children's Basic Health Plan (CBHP) and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received.
IMPLEMENTED	

ADAMS STATE UNIVERSITY	
RECOMMENDATION 2018-016	
STATUS	Adams State University should continue to improve its internal controls over financial activities by:
A	PARTIALLY IMPLEMENTED Providing training to staff over the effective implementation of policies, procedures, and internal controls related to specific account balances and transaction activity. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-014.
B	PARTIALLY IMPLEMENTED Ensuring established internal controls, including segregation of duties and secondary review and approval processes, are effective, demonstrated by eliminating the types of errors identified in this audit. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-014.

RECOMMENDATION 2018-059	
STATUS	Adams State University should improve internal controls over Student Financial Aid (SFA) Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:
A	PARTIALLY IMPLEMENTED Developing and implementing policies and procedures that clearly outline responsibilities of the records office and the financial aid office for enrollment reporting, to ensure participating students' information is accurately reported. NOTE: ADAMS STATE UNIVERSITY PLANS TO CONTINUE IMPLEMENTATION OF UPDATED POLICIES AND PROCEDURES AND CONTINUE STAFF TRAINING AND REVIEW PROCESSES TO FULLY IMPLEMENT THIS RECOMMENDATION BY MAY 2020.
B	PARTIALLY IMPLEMENTED Updating policies and procedures to address available SFA regulatory alerts to assist with the accurate reporting of student enrollment. This should include clear direction for staff to utilize USDE-provided reports, such as the Enrollment Errors Report (SCHER5), to identify and resolve errors. NOTE: ADAMS STATE UNIVERSITY PLANS TO CONTINUE IMPLEMENTATION OF UPDATED POLICIES AND PROCEDURES AND CONTINUE STAFF TRAINING AND REVIEW PROCESSES TO FULLY IMPLEMENT THIS RECOMMENDATION BY MAY 2020.
C	PARTIALLY IMPLEMENTED Training staff in the records office and financial aid office over the effective communication and implementation of these policies and procedures. NOTE: ADAMS STATE UNIVERSITY PLANS TO CONTINUE IMPLEMENTATION OF UPDATED POLICIES AND PROCEDURES AND CONTINUE STAFF TRAINING AND REVIEW PROCESSES TO FULLY IMPLEMENT THIS RECOMMENDATION BY MAY 2020.
D	PARTIALLY IMPLEMENTED Implementing an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS are accurate. NOTE: ADAMS STATE UNIVERSITY PLANS TO CONTINUE IMPLEMENTATION OF UPDATED POLICIES AND PROCEDURES AND CONTINUE STAFF TRAINING AND REVIEW PROCESSES TO FULLY IMPLEMENT THIS RECOMMENDATION BY MAY 2020.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-020	
STATUS	Adams State University should continue to identify opportunities for revenue growth by considering new strategies in its recruitment efforts and by considering alternative avenues of financing. In addition, the University should search for efficiencies in its operations to decrease expenses and to minimize future losses.
IMPLEMENTED	

COLORADO COMMUNITY COLLEGE SYSTEM	
RECOMMENDATION 2018-060	
STATUS	The Colorado Community College System should strengthen internal controls over its federal Student Financial Aid programs by establishing policies and procedures to ensure that all students who fail to submit verification documentation are reevaluated by the financial aid office and any aid previously received during the award year be returned as outlined in the federal guidelines, as applicable.
IMPLEMENTED	

METROPOLITAN STATE UNIVERSITY OF DENVER	
RECOMMENDATION 2018-018	
STATUS	Metropolitan State University of Denver (University) should improve information technology controls for Banner by:
A IMPLEMENTED	Strengthening its internal controls over change management.
B IMPLEMENTED	Communicating policies and procedures to all applicable employees to ensure that processes are followed in the event of staff turnover.

RECOMMENDATION 2018-019	
STATUS	Metropolitan State University of Denver should improve internal controls over computer operations by ensuring that it has the necessary staff to:
A IMPLEMENTED	Prioritize the mitigation of the specific problem noted in the confidential finding PART A.
B PARTIALLY IMPLEMENTED	Mitigate the specific problem noted in the confidential finding PART B.
	NOTE: THE UNIVERSITY PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY THE MAY 2020 IMPLEMENTATION DATE.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2018-020	
STATUS	Metropolitan State University of Denver should ensure that appropriate management oversight is in place to enforce consistent application of the account management policy to mitigate the specific information security problem noted in the confidential finding.
IMPLEMENTED	

UNIVERSITY OF COLORADO	
RECOMMENDATION 2018-017	
STATUS	The University of Colorado should strengthen internal controls over cash reporting by ensuring that all bank accounts are reconciled in a timely manner. When a new bank account is established, the Office of the University Controller should clearly communicate to the University of Colorado Boulder the responsibility for reconciling the account to ensure reconciling items are properly identified and resolved and that cash balances are properly reflected on the general ledger and financial statements.
IMPLEMENTED	

RECOMMENDATION 2018-061	
STATUS	The University of Colorado should ensure it complies with federal Student Financial Aid enrollment reporting requirements by requiring CU Denver Anschutz to monitor changes in protocol at the National Student Clearinghouse (Clearinghouse) and to institute alternate processes for submitting student statuses to the Clearinghouse in the event of a full or partial rejection of a submission. Such processes may include manual updating of students' statuses or submitting alternate file formats that the Clearinghouse will accept and that will ensure that enrollment information is reported to the federal government timely and accurately.
IMPLEMENTED	

DEPARTMENT OF HUMAN SERVICES	
RECOMMENDATION 2018-062	
STATUS	The Department of Human Services should work with the Governor's Office of Information Technology to strengthen information technology general controls over the Childcare Automated Tracking System (CHATS) by:
A	PARTIALLY IMPLEMENTED Implementing procedures to ensure sufficient account management internal controls are in place to address the problems identified in the detailed confidential finding. NOTE: WHILE THE DEPARTMENT IMPLEMENTED ACCOUNT MANAGEMENT INTERNAL CONTROLS, IT DID NOT ADDRESS CERTAIN CONTROLS TO ADDRESS PROBLEMS IDENTIFIED IN THE CONFIDENTIAL FINDING. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY MAY 2020.
B	IMPLEMENTED Developing and communicating account management policies and procedures to address the problems identified in the detailed confidential finding.
C	IMPLEMENTED Ensuring that the account management problems noted in the detailed confidential finding are addressed in the CHATS modernization project when the new system is implemented.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2018-063	
STATUS	The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the federal Colorado Child Care Assistance Program (CCCAP) requirements by:
A	PARTIALLY IMPLEMENTED Ensuring that county caseworkers are appropriately trained on CCCAP areas and internal control procedures, including requiring that representatives from all counties attend the training. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-058.
B	PARTIALLY IMPLEMENTED Improving its CCCAP county review process to ensure that caseworkers follow the CCCAP's policies and procedures regarding case file documentation, timely processing of applications and redeterminations, case closures, and income calculations. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-058.
C	PARTIALLY IMPLEMENTED Correcting the errors related to the parental fee calculation within the Child Care Automated Tracking System. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-058.

RECOMMENDATION 2018-064		
STATUS		The Department of Human Services should improve its internal controls over its provider inspection process for the Colorado Child Care Assistance Program by:
A	PARTIALLY IMPLEMENTED	Improving its monitoring process to ensure that licensing staff follow up on untimely and incomplete provider responses, and to ensure providers initial and acknowledge inspection reports at the time they receive them, as defined in the Division of Early Care and Learning's (Division) Standard Operating Procedures. NOTE: WHILE THE DEPARTMENT STRENGTHENED ITS MONITORING PROCESS OVER LICENSED CHILD CARE PROVIDERS BY MAINTAINING REQUIRED DOCUMENTATION IN PROVIDER INSPECTION FILES AND ENSURING PROVIDERS ACKNOWLEDGED INSPECTION REPORTS AT THE TIME OF RECEIPT, WE CONTINUED TO FIND ISSUES WITH TIMELY FOLLOW-UPS ON LATE OR MISSING PROVIDER RESPONSES. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JULY 2020.
B	IMPLEMENTED	Continuing to provide detailed training to licensing specialists on specific licensing requirements and procedures to follow and address untimely and/or incomplete responses as defined in the Division's Standard Operating Procedures.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2018-065		
STATUS		The Department of Human Services (Department) should strengthen its internal controls over third-party service organizations systems by:
A	IMPLEMENTED	Ensuring that the Department's policies and procedures requiring reviews and follow-up processes for identifying and addressing exceptions associated with the Colorado Benefits Management System (CBMS) for the System and Organization Controls (SOC) reports are enforced. This should include ensuring that exceptions noted in the SOC reports are remediated.
B	IMPLEMENTED	Documenting within policies and procedures a process for ensuring that all relevant service provider and subservice organization SOC reports are obtained and reviewed and that Complementary User Entity Controls noted in the CBMS SOC reports are fully assessed and implemented by the Department.
C	NO LONGER APPLICABLE	Working with the U.S. Department of Agriculture to determine whether the period of coverage currently provided in its Electronic Benefits Transfer (EBT) service provider's SOC report complies with federal regulations and that the second service organization provides a SOC report. If not, the Department should take steps to ensure compliance, such as specifying and enforcing an appropriate period of coverage in its EBT service provider contract that will ensure that the audit period provides coverage in accordance with federal requirements. NOTE: THE DEPARTMENT DISAGREED WITH THIS RECOMMENDATION AND DID NOT IMPLEMENT IT.

RECOMMENDATION 2017-070 AND 2016-076		
STATUS		The Department of Human Services (Department) should strengthen its internal controls over third-party service organizations systems by:
A	IMPLEMENTED	Establishing policies and procedures over reviews associated with the SSAE 16 reports.
B	IMPLEMENTED	Documenting the review process over its third-party service providers to ensure that they are held accountable for information system controls over their systems and that the exceptions noted in the SSAE 16 reports are remediated in a timely manner.
C	IMPLEMENTED	Ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department.

RECOMMENDATION 2016-077		
STATUS		The Department of Human Services (Department) should improve its internal controls over federal grant subrecipient monitoring requirements by:
A	DEFERRED	Instituting a supervisory review process over the Internal Audit Division's accumulated subrecipient tracking data to ensure required information is accurate and agrees to subrecipient-provided information and subrecipient Single Audit reports and that Division staff follow up with subrecipients on errors identified in Single Audit reports and in subrecipients' reporting to the Department to ensure that errors are corrected. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE MARCH 2020 IMPLEMENTATION DATE.
B	IMPLEMENTED	Requiring that Division staff implement a process to reconcile subrecipient information provided by each of the Department's program divisions to information obtained by the Division and from the Department's subrecipients, as appropriate. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Updating the Department's subrecipient monitoring policies and procedures, as applicable, to reflect changes due to the implementation of federal <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) and the State's financial accounting system, the Colorado Operations Resource Engine, or CORE, as appropriate. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2013-7		
STATUS		The Department of Human Services (Department) should improve controls over payroll and ensure the enforcement of policies and procedures by:
A	IMPLEMENTED	Reviewing payroll adjustments to ensure that they are calculated correctly. NOTE: IMPLEMENTED IN FISCAL YEAR 2014.
B	PARTIALLY IMPLEMENTED	Ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-023.
C	IMPLEMENTED	Ensuring that employees' Personnel Action Forms are completed accurately. NOTE: IMPLEMENTED IN FISCAL YEAR 2014.

DEPARTMENT OF LABOR AND EMPLOYMENT		
RECOMMENDATION 2018-021		
STATUS		The Department of Labor and Employment should work with the Governor's Office of Information Technology (OIT) and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR systems, and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by:
A	PARTIALLY IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART A. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-026.
B	PARTIALLY IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART B. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-026.
C	IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART C.

RECOMMENDATION 2018-023		
STATUS		The Department of Labor and Employment should work with the Governor's Office of Information Technology and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to:
A	IMPLEMENTED	Implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART A.
B	DEFERRED	Implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART B. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JANUARY 2020 IMPLEMENTATION DATE.
C	DEFERRED	Hold the CLEAR vendor accountable for contract provisions to ensure they are complying with Colorado Information Security Policies. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JANUARY 2020 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2018-024		
STATUS		The Governor's Office of Information Technology should work with the Department of Labor and Employment to implement appropriate procedures to mitigate the specific problems noted in the confidential finding.
IMPLEMENTED		

RECOMMENDATION 2018-025		
STATUS		The Colorado Department of Labor and Employment should work with the Governor's Office of Information Technology to ensure compliance with Colorado Information Security Policies and improve information technology general controls over the Colorado Unemployment Benefits System and Colorado Automated Tax System by: Ensuring that audit logging is designed, built, implemented, and operational as part of the Unemployment Insurance Modernization project.
PARTIALLY IMPLEMENTED		NOTE: WHILE THE DEPARTMENT HAS IMPLEMENTED AND IS MONITORING NETWORK AND OPERATING SYSTEM LAYER LOGGING, APPLICATION LAYER LOGGING IS NOT CURRENTLY ENABLED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JANUARY 2020.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-027		
STATUS		The Department of Labor and Employment (Department) should work with the Governor's Office of Information Technology (OIT), and the CLEAR vendor, as applicable, to improve internal controls over the Colorado Unemployment Benefits System (CUBS), Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Applicant Resource (CLEAR) by:
A	PARTIALLY IMPLEMENTED	Developing and establishing adequate processes to comply with Security and OIT Cyber Policies and IRS Publication 1075, as applicable. NOTE: THE DEPARTMENT HAS WORKED WITH OIT TO RESOLVE CERTAIN INFORMATION SECURITY INTERNAL CONTROL PROBLEMS IDENTIFIED IN THE CONFIDENTIAL FINDING. BOTH THE DEPARTMENT AND OIT CONTINUE TO FURTHER STRENGTHEN PROCESSES AS THEY WORK THROUGH THE FINAL IMPLEMENTATION OF THE MODERNIZATION PROJECT EXPECTED TO BE COMPLETED IN MARCH 2020.
B	IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding related to safeguarding data backups. NOTE: IMPLEMENTED IN FISCAL YEAR 2018.
C	NO LONGER APPLICABLE	Reconfiguring system settings and refining practices to mitigate the specific problems noted in the confidential finding related to account management. NOTE: INCLUDED AS PART OF FISCAL YEAR 2018 RECOMMENDATION 2018-021.
D	PARTIALLY IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding relating to CLEAR system event logs. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-026.
E	PARTIALLY IMPLEMENTED	Ensuring that these issues are addressed in the Unemployment Insurance systems modernization project. NOTE: THE DEPARTMENT HAS WORKED WITH OIT TO RESOLVE CERTAIN INFORMATION SECURITY INTERNAL CONTROL PROBLEMS IDENTIFIED IN THE CONFIDENTIAL FINDING. BOTH THE DEPARTMENT AND OIT CONTINUE TO FURTHER STRENGTHEN PROCESSES AS THEY WORK THROUGH THE FINAL IMPLEMENTATION OF THE MODERNIZATION PROJECT EXPECTED TO BE COMPLETED IN MARCH 2020.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

DEPARTMENT OF PERSONNEL & ADMINISTRATION		
RECOMMENDATION 2018-026		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen internal controls over the preparation of the financial statements and the Comprehensive Annual Financial Report (CAFR) to ensure that the financial statements and CAFR are accurate, timely, and prepared in accordance with Generally Accepted Accounting Principles. This may include: (1) Implementing an expanded supervisory review process over the financial statements and note disclosures, including documentation of significant judgments and assumptions; and (2) Instituting a State Controller review of staff assignments for key responsibilities and roles for the preparation and review of the financial statements to ensure that staff take responsibility for the work performed.
PARTIALLY IMPLEMENTED		NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-030.

RECOMMENDATION 2018-027		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over pension and other postemployment benefit reporting by:
A	PARTIALLY IMPLEMENTED	Updating and implementing its documented policies and procedures related to financial statement reporting and note disclosures required by GASB Statement No. 68, <i>Accounting and Financial Reporting for Pensions</i> (GASB 68), and GASB Statement No. 75, <i>Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions</i> (GASB 75), to include sufficient details related to the preparation and supervisory review of the note disclosures and supporting documentation to ensure that all elements agree to the underlying accounting records and that financial reporting meets statutory and generally accepted accounting principles requirements. NOTE: THE OSC IMPLEMENTED UPDATED DOCUMENTED POLICIES AND PROCEDURES RELATED TO PENSION- AND OTHER POSTEMPLOYMENT BENEFIT-RELATED FINANCIAL STATEMENT REPORTING AND NOTE DISCLOSURES. HOWEVER, WE IDENTIFIED SOME ISSUES WITH THE OSC'S REPORTING, INCLUDING MISSING NOTE DISCLOSURES, AMOUNTS THAT DID NOT AGREE TO THE UNDERLYING ACCOUNTING RECORDS, AND VARIOUS ROUNDING AND CALCULATION ISSUES THAT WERE NOT IDENTIFIED BY OSC STAFF. THE OSC PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY SEPTEMBER 2020.
B	IMPLEMENTED	Establishing and implementing a process to obtain information from the State's higher education institutions on all types of pension and other postemployment benefit plans offered by the institutions. The OSC should compile this information, document its analysis, and include the appropriate disclosures for GASBs 68 and 75 in its financial statements.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2018-028		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should ensure the efficient, effective, and accurate preparation of the State's financial statements by:
A	PARTIALLY IMPLEMENTED	Designing and implementing effective internal controls to track, analyze, implement, and communicate new GASB statements and GASB implementation guides for the State's financial statements. These internal controls should include detailed documentation of the OSC's analysis, conclusions, and communication of the impact of new GASB statements and GASB implementation guides to the State's financial statements, including documented review and approval of these analyses and conclusions. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-033.
B	IMPLEMENTED	Updating the process for the Statement of Cash Flows (Cash Statement) to include guidance for manual adjustments to the Cash Statement, including documentation, review, and approval requirements.
C	IMPLEMENTED	Developing and implementing a process to perform a comparison of agencies' and higher education institutions' standalone Statements of Cash Flows to the Cash Statement, research variances, and make corrections to the Cash Statement if needed.
D	IMPLEMENTED	Requiring OSC financial reporting staff to obtain training on new GASB statements and GASB implementation guides and implementing a process for verifying that financial reporting staff receive this training.

RECOMMENDATION 2018-029		
STATUS		The Department of Personnel & Administration's Office of the State Controller should ensure it meets statutory requirements by requesting a formal interpretation of the pay-date shift statute and how it relates to the State's Institutions of Higher Education from the Attorney General's Office and communicate that information to the institutions of higher education.
NOT IMPLEMENTED		NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-034.

RECOMMENDATION 2018-030		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over prior period adjustments by:
A	PARTIALLY IMPLEMENTED	Designing and implementing internal controls over accounting entries made by departments to correct errors in prior year(s) financial activity so that the OSC can identify and analyze the corrections to determine the impact to the State's Basic Financial Statements and Comprehensive Annual Financial Report and comply with Governmental Accounting Standards Board Statement No. 62. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-031.
B	PARTIALLY IMPLEMENTED	Revising the Fiscal Procedures Manual to provide guidance to departments regarding prior period adjustments consistent with the internal controls implemented in PART A. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-031.

RECOMMENDATION 2018-031		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should improve internal controls related to the American Institute of Certified Public Accountants' Standards for Attestation Engagements 18 System and Organization Controls 1, Type II reports (SOC Reports) by:
A	PARTIALLY IMPLEMENTED	Creating and implementing documented policies and procedures around performing risk assessment and planning related to the State's IT systems to determine which are critical to the State's Comprehensive Annual Financial Report, which require SOC Reports, and tracking SOC Report opinions. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-032.
B	NOT IMPLEMENTED	Providing contract template information for SOC Reports related to financial reporting. The OSC should review contracts that may require SOC Reports and determine how to proceed with the contract. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-032.
C	PARTIALLY IMPLEMENTED	Including SOC Report guidance related to financial reporting in the OSC's Fiscal Procedures Manual, including department responsibilities related to SOC Reports and working with service organizations to resolve internal control issues identified in SOC Reports. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-032.

RECOMMENDATION 2018-032		
STATUS		The Office of the State Controller should strengthen information technology controls over the Colorado Operations Resource Engine system by working with CGI to ensure that the System and Organization Controls 1, Type II report covers appropriate database layer controls relevant to financial reporting.
DEFERRED		NOTE: THE OSC PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2020 IMPLEMENTATION DATE.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2018-033		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen internal controls over year-end adjustments to ensure that the State's financial statements are fairly stated at fiscal year-end by:
A	IMPLEMENTED	Creating, documenting, and implementing formalized procedures for monitoring and reviewing the OSC recurring entries. This should include implementing a process for working with each department to identify and obtain information on all year-end recurring entries.
B	IMPLEMENTED	Evaluating its variance analytics process to ensure that thresholds are reasonably set to identify significant misstatements.

RECOMMENDATION 2018-034 AND 2017-035		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutory deadlines.
PARTIALLY IMPLEMENTED		NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-030.

RECOMMENDATION 2018-035, 2017-043, 2016-038, AND 2015-061		
STATUS		The Department of Personnel & Administration's (DPA's) Office of the State Controller (OSC) should remediate over the Colorado Personnel Payroll System (CPPS) security risks by working with the Governor's Office of Information Technology (OIT) to create processes to:
A	IMPLEMENTED	Review all data transmissions related to CPPS and ensure that sensitive data are encrypted during internal and external transmissions.
B	NO LONGER APPLICABLE	Review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces. NOTE: INCLUDED AS PART OF FISCAL YEAR 2017 RECOMMENDATION 2017-038.
C	NO LONGER APPLICABLE	Update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies. NOTE: INCLUDED AS PART OF FISCAL YEAR 2017 RECOMMENDATION 2017-038.
D	IMPLEMENTED	Test the disaster recovery plan, mitigate identified gaps, and ensure that the required infrastructure components to restore the system are in place. NOTE: IMPLEMENTED IN FISCAL YEAR 2016.

RECOMMENDATION 2018-066		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over the preparation of the Statewide Indirect Cost Allocation Plan (SWCAP) to ensure that it is accurate, complete, and compliant with <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) by:
A	IMPLEMENTED	Updating its current policies and procedures to include steps to validate the mathematical accuracy and completeness of the SWCAP schedules prior to submission to the federal Department of Health and Human Services' Division of Cost Allocation.
B	IMPLEMENTED	Ensuring that the updated policies and procedures define the roles and responsibilities for staff supervisory review(s) of the SWCAP and requiring the maintenance of sufficient documentary evidence of supervisory reviews.

RECOMMENDATION 2017-033	
STATUS	The Department of Personnel & Administration's Office of the State Controller should strengthen internal controls within the Central Payroll Division over account balances to ensure that balances are fairly stated at fiscal year-end by creating, documenting, and implementing formalized procedures for monitoring payroll accounts throughout the year as well as at fiscal year-end.
IMPLEMENTED	

RECOMMENDATION 2017-039 AND 2016-030	
STATUS	The Department of Personnel & Administration (Department) should work with the Office of the Attorney General, or tax specialists as appropriate, to assess the State's compliance with Internal Revenue Service (IRS) requirements for reporting employees' vehicle fringe benefits. At a minimum, this should include:
A IMPLEMENTED	Assessing whether the policy for valuing commuting fringe benefits based on a standard number of days (i.e., 20 days per month), regardless of the actual number of days commuted, can substitute for information from the employee about the actual number of days commuted, and if not, revising Department rules and State Fiscal Rules to require agencies to collect information from employees on the number of days commuted and use the information for valuing the employee's commuting fringe benefit.
B IMPLEMENTED	Determining a method for valuing commuting fringe benefits for control employees that is in compliance with the IRS (e.g., using the lease value rule or cents-per-mile rule) and updating Department rules, State Fiscal Rules, and other guidance accordingly.
C IMPLEMENTED	Assessing whether the State collects sufficient information from non-commuters to substantiate their business use of state-owned vehicles for valuing vehicle fringe benefits and making any necessary changes to Department rules, State Fiscal Rules, and other guidance accordingly.
D IMPLEMENTED	Revising Department rules to ensure the definition of "de minimis" use of a state-owned vehicle is consistent with IRS requirements and specify that any personal use of a state-owned vehicle that is more than "de minimis" use is valued as a taxable fringe benefit.
E IMPLEMENTED	Ensuring that the State's requirements for qualified nonpersonal use vehicle exemptions are in line with those of the IRS, such as specifying that law enforcement using unmarked vehicles need to regularly carry firearms, and be authorized to execute search warrants and to make arrests, and the commuting use needs to be incident to law enforcement functions, and providing a citation in Department rules and/or State Fiscal Rules for the IRS definitions related to qualified nonpersonal use vehicles.
F IMPLEMENTED	Sharing any revised rules or guidance with the Judicial and Legislative Branches and the State's institutions of higher education so that they can revise their requirements and processes as each determines is necessary.

RECOMMENDATION 2017-040 AND 2016-031	
STATUS	The Department of Personnel & Administration (Department) should: Assess whether its waiver approved in March 2016 allowing all peace officers at one agency to be exempt commuters is compliant with Internal Revenue Service (IRS) requirements. If the Department determines the waiver is not compliant with IRS requires, the Department should amend or rescind the waiver.
IMPLEMENTED	

RECOMMENDATION 2017-041 AND 2016-032	
STATUS	The Department of Personnel & Administration should: Work with agencies to review the vehicles fringe benefits of employees with take- home vehicles in Calendar Year 2015 and report any necessary corrections to W-2s to employees and the Internal Revenue Service.
IMPLEMENTED	

RECOMMENDATION 2017-042, 2016-033, AND 2015-012		
STATUS		The Department of Personnel & Administration's Office of the State Controller should strengthen controls over the labor allocation process by:
A	NO LONGER APPLICABLE	Ensuring that payroll costs are allocated appropriately and in a timely manner across programs, with adequate documentation for staff to follow. NOTE: INCLUDED AS PART OF FISCAL YEAR 2016 RECOMMENDATION 2016-029.
B	PARTIALLY IMPLEMENTED	Coordinating with the new human resource information system implementation team during the planning and testing phases to address potential deficiencies to ensure the new human resources information system interfaces with the Colorado Operations Resource Engine (CORE) before the new system becomes functional. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-030.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT		
RECOMMENDATION 2018-036		
STATUS		The Department of Public Health and Environment should strengthen its internal controls over financial activities by:
A	IMPLEMENTED	Providing adequate training and cross training to new employees and to existing employees taking on new functions, to ensure that they understand how to accurately perform the required accounting tasks and related internal control procedures in a timely manner.
B	PARTIALLY IMPLEMENTED	Ensuring that all prepared exhibits and the associated supporting documentation are accurate and complete, and that appropriate supervisory reviews of the exhibits are completed prior to submission to the Office of the State Controller. NOTE: SEE CURRENT AUDIT RECOMMENDATION 2019-036.

RECOMMENDATION 2018-037		
STATUS		The Department of Public Health and Environment should strengthen its internal controls over interagency billings by establishing and implementing cross training of employees over the interagency billing function and emphasizing the importance of timely billing.
IMPLEMENTED		

DEPARTMENT OF REVENUE		
RECOMMENDATION 2018-038		
STATUS		The Department of Revenue (Department) should improve oversight of vendor contract compliance by:
A	IMPLEMENTED	Formalizing a process to monitor FAST Enterprise's (FAST) compliance with the contract provision ensuring that FAST performs a semi-annual review of the State's Security Policies.
B	IMPLEMENTED	Documenting a process for monitoring the activities of FAST to measure compliance with existing contract and performance expectations as required by the Department's contract management policy.

DEPARTMENT OF THE TREASURY		
RECOMMENDATION 2018-067		
STATUS		The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by:
A	DEFERRED	Communicating required federal award information, including the Catalog of Federal Domestic Assistance number, program name and federal awarding agency, department contact information, and dollar amount, as well as reporting and other requirements for the grant, when passing funds through to other state agencies or non-state subrecipients. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE NOVEMBER 2019 IMPLEMENTATION DATE.
B	DEFERRED	Developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds, including the Department of Local Affairs, communicate the required federal award information to their subrecipients. This monitoring process should be detailed enough to provide reasonable assurance that subrecipients understand the terms and conditions of the subaward, that they appropriately report the Program grant receipts and expenditures on their <i>Schedule of Expenditures of Federal Awards</i> , and that they follow any other federal auditing requirements related to the grant awards. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE NOVEMBER 2019 IMPLEMENTATION DATE.
C	IMPLEMENTED	Implementing a supervisory review process to ensure that the Exhibit K1, <i>Schedule of Federal Assistance</i> , is prepared in accordance with the Department of Personnel & Administration's Office of the State Controller <i>Fiscal Procedures Manual</i> .
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2017-048		
STATUS		The Department of the Treasury (Department) should improve internal controls over interest earnings by:
A	IMPLEMENTED	Updating and implementing internal control processes for interest earnings recording and allocation to include supervisory review over the interest distribution calculations as well as the inclusion of new funds in the distribution. This should include updating the Department's policies and procedures over this area.
B	IMPLEMENTED	Updating and implementing the Department's processes over the Property Tax Deferral Program to specifically include all necessary steps and guidance, such as inclusion of complete and accurate supporting documentation for transactions, check processing time guidelines, and refund policy. This should include updating the Department's policies and procedures over this area. NOTE: IMPLEMENTED IN FISCAL YEAR 2018.
C	IMPLEMENTED	Providing training to Department staff on the new and updated interest earnings and Property Tax Deferral Program policies and procedures. NOTE: IMPLEMENTED IN FISCAL YEAR 2018.



REPORTS &

FEDERAL AWARDS

SCHEDULE





INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Legislative Audit Committee:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our report thereon dated January 21, 2020. We have also audited the State's budgetary comparison schedule-general fund component and the related note for the year ended June 30, 2019, and have issued our report thereon dated January 21, 2020.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units and a blended component unit, as described in our report on the State of Colorado's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. The financial statements of the University of Colorado Foundation and the Denver Metropolitan Major League Stadium District, which are discretely presented component units; and the University of Colorado Medicine and the University of Colorado Property Construction, Inc., which are blended component units; were audited in accordance with auditing standards generally accepted in the United States, but were not audited in accordance with *Government Auditing Standards*.



We Set the Standard for Good Government

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the State's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2019-003 through 005, 008, 015, 022, 030 through 032, 035, 037, 038, and 040 to be MATERIAL WEAKNESSES.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2019-001, 002, 006, 007, 009 through 014, 016 through 021, 023 through 029, 033, 036, 039, and 052 to be SIGNIFICANT DEFICIENCIES.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the State’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATION 2019-034.

STATE OF COLORADO'S RESPONSE TO FINDINGS

The State's response to the findings identified in our audit is included in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Q. E. D.

Denver, Colorado
January 21, 2020





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY UNIFORM GUIDANCE

Members of the Legislative Audit Committee:

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the State of Colorado's (State) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2019. The State's major federal programs are identified in the Summary of Auditor's Results within SECTION I-REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of component units which received federal awards during the fiscal year ended June 30, 2019, that are not included in the State's Schedule of Expenditures of Federal Awards. Our audit of the State's major federal programs did not include the discretely presented component units. As applicable, federal awards administered by these component units are the subjects of audits completed by other auditors.

We did not audit the State of Colorado's compliance with the compliance requirements listed below applicable to the Federal Family Education Loans-Guaranty Agency, CFDA No. 84.032. Third-party servicers performed the compliance requirements for the State of Colorado and have obtained examinations performed under the March 2000 *Guaranty Agency Servicer Audit Guide* issued by the U.S. Department of Education for the year ended



We Set the Standard for Good Government

December 31, 2018. Our report does not include the results of the other accountants' examinations of third-party servicers' compliance with such requirements.

CFDA NUMBERS	THIRD PARTY SERVICER	COMPLIANCE REQUIREMENTS	PERIOD COVERED BY EXAMINATIONS
84.032	Educational Credit Management Corporation	N. Special Tests and Provisions (Collection Efforts)	01/01/2018 – 12/31/2018
84.032	Educational Credit Management Corporation	N: Special Tests and Provisions (Assignment of Defaulted Loans to Department of Education)	01/01/2018 – 12/31/2018
84.032	Educational Credit Management Corporation	N: Special Tests and Provisions (Collection Charges)	01/01/2018 – 12/31/2018

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for

each major federal program. However, our audit does not provide a legal determination of the State's compliance.

BASIS FOR QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

As described in the accompanying Schedule of Findings and Questioned Costs, and in RECOMMENDATIONS 2019-042 THROUGH 048, 058, AND 059, the State did not comply with the compliance requirements noted for the following programs:

- CFDA No. 15.437, Minerals Leasing Act; Reporting, Subrecipient Monitoring; RECOMMENDATION 2019-059.
- CFDA Nos. 93.575, 93.596, Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Child Care and Development Fund Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring; RECOMMENDATION 2019-058.
- CFDA No. 93.767, Children's Health Insurance Program;
 - ▶ Activities Allowed or Unallowed, Allowable Costs/Cost Principles; RECOMMENDATIONS 2019-043, 044, 046, AND 047.
 - ▶ Eligibility; RECOMMENDATIONS 2019-043, 044, AND 047.
 - ▶ Special Tests and Provisions; RECOMMENDATION 2019-046.
- CFDA No. 93.777, State Survey and Certification of Health Care Providers and Suppliers (Medicaid Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions; RECOMMENDATION 2019-048.
- CFDA No. 93.778; Medical Assistance Program (Medicaid Cluster);
 - ▶ Activities Allowed or Unallowed, Allowable Costs/Cost Principles; RECOMMENDATIONS 2019-042 THROUGH 046.
 - ▶ Eligibility; RECOMMENDATIONS 2019-042 THROUGH 045.
 - ▶ Special Tests and Provisions; RECOMMENDATION 2019-046.

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to these programs.

QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on the Major Federal Programs paragraph, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect, for the year ended June 30, 2019, on the following programs:

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

UNMODIFIED OPINION ON EACH OF THE OTHER MAJOR FEDERAL PROGRAMS

In our opinion, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results within SECTION I. REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2019.

OTHER MATTERS

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2019-049 through 2019-052. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2019-042 through 048, 053 through 057, and 059 to be MATERIAL WEAKNESSES.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over

compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2019-041, 049 through 052, and 058 to be SIGNIFICANT DEFICIENCIES.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated January 21, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal

Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink, appearing to read "Robert E. Kelly". The signature is written in a cursive, flowing style with some loops and flourishes.

Denver, CO

January 21, 2020



STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			EXPENDITURES	THROUGH TO
CFDA OR OTHER ID NUMBER / PROGRAM NAME				SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				
AGING CLUSTER			\$ 17,178,783	\$ 14,496,451
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING</u>				
93.053 / NUTRITION SERVICES INCENTIVE PROGRAM			1,432,864	0
IHAA			1,432,864	0
93.044 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CE			6,694,690	5,921,613
IHAA			6,694,690	5,921,613
93.045 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES			9,051,229	8,574,838
IHAA			9,051,229	8,574,838
CCDF CLUSTER			92,068,121	74,018,464
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
93.596 / CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND			31,370,797	24,341,555
IHAA			31,370,794	24,341,555
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3208620713)			3	0
93.575 / CHILD CARE AND DEVELOPMENT BLOCK GRANT			60,697,324	49,676,909
IHAA			60,697,324	49,676,909
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER			52,132,761	49,459,964
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</u>				
14.269 / HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)			52,132,761	49,459,964
NDRA			33,735,946	32,347,567
NHAA			2,170,528	1,970,304
NLAA			15,961,675	15,142,093
GGBA / PASS-THROUGH FROM: CITY UNIVERSITY OF NEW YORK (58580-03-B)			264,612	0
CHILD NUTRITION CLUSTER			185,221,978	180,350,535
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>				
10.553 / SCHOOL BREAKFAST PROGRAM			45,139,798	45,139,798
DAAA			45,139,798	45,139,798
10.555 / NATIONAL SCHOOL LUNCH PROGRAM			133,007,024	130,047,083
DAAA			130,047,083	130,047,083
IHAA			2,959,941	0
10.556 / SPECIAL MILK PROGRAM FOR CHILDREN			182,319	182,319
DAAA			182,319	182,319
10.559 / SUMMER FOOD SERVICE PROGRAM FOR CHILDREN			6,892,837	4,981,335
DAAA			5,127,203	4,981,335
IHAA			1,765,634	0
CLEAN WATER STATE REVOLVING FUND CLUSTER			62,588	0
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
66.458 / CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS			62,588	0
NLAA / PASS-THROUGH FROM: COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY (NONE PROVIDED)			62,588	0
DISABILITY INSURANCE/SSI CLUSTER			27,408,730	0
<u>SOCIAL SECURITY ADMINISTRATION</u>				
96.001 / SOCIAL SECURITY DISABILITY INSURANCE			27,408,730	0
IHAA			26,537,911	0
KAVA			870,819	0
DRINKING WATER STATE REVOLVING FUND CLUSTER			7,831,164	142,502
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
66.468 / CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS			7,831,164	142,502
FAAA / PASS-THROUGH FROM: CO WATER RES & POWER DEV. (FS-99883212)			7,831,164	142,502
ECONOMIC DEVELOPMENT CLUSTER			268,463	0
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>				
11.307 / ECONOMIC ADJUSTMENT ASSISTANCE			268,463	0
GWAA			268,463	0
EMPLOYMENT SERVICE CLUSTER			16,274,016	8,042,092
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>				
17.207 / EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES			12,650,124	7,719,589
KADA			12,600,407	7,719,589
SJAA			49,717	0
<u>DEPARTMENT OF LABOR, VETERAN'S EMPLOYMENT AND TRAINING SERVICE</u>				
17.801 / DISABLED VETERANS' OUTREACH PROGRAM (DVOP)			3,623,892	322,503
KADA			3,623,892	322,503
FEDERAL TRANSIT CLUSTER			4,078,328	4,078,328
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>				
20.500 / FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS			86,527	86,527
HAAA			86,527	86,527
20.526 / BUS AND BUS FACILITIES FORMULA PROGRAM			3,991,801	3,991,801
HAAA			3,991,801	3,991,801
FISH AND WILDLIFE CLUSTER			27,121,449	1,090,536
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>				
15.611 / WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION			18,510,728	592,178
PMAA			18,446,542	587,462
GGBA / PASS-THROUGH FROM: STATE OF KANSAS (W-109-R-1)			64,186	4,716
15.605 / SPORT FISH RESTORATION			8,434,114	428,249
PMAA			8,395,894	428,249
GGBA / PASS-THROUGH FROM: WYOMING GAME & FISH DEPARTMENT (002434)			38,220	0
15.626 / ENHANCED HUNTER EDUCATION AND SAFETY			176,607	70,109
PMAA			176,607	70,109
FOOD DISTRIBUTION CLUSTER			11,256,246	2,551,211
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>				
10.565 / COMMODITY SUPPLEMENTAL FOOD PROGRAM			990,652	935,459
IHAA			990,652	935,459
10.568 / EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)			1,935,665	1,615,752
IHAA			1,935,665	1,615,752
10.569 / EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)			8,329,929	0
IHAA			8,329,929	0
FOREST SERVICE SCHOOLS AND ROADS CLUSTER			11,801,543	11,801,543
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>				
10.665 / SCHOOLS AND ROADS - GRANTS TO STATES			11,801,543	11,801,543
WAAA			11,801,543	11,801,543
HEALTH CENTER PROGRAM CLUSTER			2,380,263	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>				
93.224 / HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HC			2,190,138	0
FAAA			97,944	0
GFEA			2,092,194	0
93.527 / GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM			190,125	0
GFEA			190,125	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	441,891,264	68,419,219	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	439,585,590	66,590,688	
HAAA	429,834,533	66,590,688	
HTBA	9,742,057	0	
RBAA / PASS-THROUGH FROM: REGIONAL AIR QUALITY COUNCIL (08SW01956Z400/PO 1150)	9,000	0	
20.219 / RECREATIONAL TRAILS PROGRAM	2,305,674	1,828,531	
PMAA	2,305,674	1,828,531	
HIGHWAY SAFETY CLUSTER	8,514,850	8,351,268	
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>			
20.600 / STATE AND COMMUNITY HIGHWAY SAFETY	4,076,386	3,912,804	
HAAA	4,076,386	3,912,804	
20.609 / SAFETY BELT PERFORMANCE GRANTS	79,122	79,122	
HAAA	79,122	79,122	
20.616 / NATIONAL PRIORITY SAFETY PROGRAMS	4,359,342	4,359,342	
HAAA	4,359,342	4,359,342	
HOUSING VOUCHER CLUSTER	53,542,669	2,482,216	
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>			
14.871 / SECTION 8 HOUSING CHOICE VOUCHERS	51,859,133	2,400,003	
NHBA	51,859,133	2,400,003	
14.879 / MAINSTREAM VOUCHERS	1,683,536	82,213	
NHBA	1,683,536	82,213	
MEDICAID CLUSTER	5,436,435,355	73,200,091	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>			
93.777 / STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	8,553,991	0	
FAAA	5,713,105	0	
UHAA	2,840,886	0	
93.775 / STATE MEDICAID FRAUD CONTROL UNITS	1,656,602	0	
LAAA	1,656,602	0	
93.778 / MEDICAL ASSISTANCE PROGRAM	5,426,224,762	73,200,091	
UHAA	5,426,224,762	73,200,091	
RESEARCH AND DEVELOPMENT CLUSTER	940,848,422	110,099,880	
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>			
98.001 / USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	3,129,180	2,106,617	
GFBA	2,983,191	2,106,617	
GFEA	102,532	0	
GFBA / PASS-THROUGH FROM: NATIONAL ACADEMY OF SCIENCE (2000008311)	2,861	0	
GFEA / PASS-THROUGH FROM: CONRAD (MAPS2-18-083_AMD01)	40,596	0	
98.012 / USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	1,105,502	185,900	
GFBA	1,105,502	185,900	
98.HR 14-36 / AGENCY FOR INTERNATIONAL DEVELOPMENT RESEARCH AND DEVELOPMENT PROGRAMS	7,046	0	
GFBA / PASS-THROUGH FROM: NATIONAL ACADEMY OF SCIENCE (HR 14-36)	7,046	0	
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>			
94.94.000 / CORPORATION FOR NATIONAL AND COMMUNITY SERVICE RESEARCH AND DEVELOPMENT PROGRAMS	5	0	
GFBA	5	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>			
10.156 / FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM	40,969	0	
GGBA	40,969	0	
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	9,073	0	
GGBA	9,073	0	
10.17007855 / EXTENDING SHELF LIFE OF SHORT DORMANC...	28,049	0	
GGBA / PASS-THROUGH FROM: COLORADO POTATO ADMINISTRATIVE COMMITTEE (17007855)	28,049	0	
10.18-TMMSD-CO-0005 / OUTREACH AND TRAINING ON THE UPDATED ...	13,180	0	
GGBA	13,180	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE</u>			
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	1,597,918	1,781	
GFBA	416,448	0	
GGBA	1,115,449	0	
GLAA	15,250	0	
GSAA	41,401	0	
GGBA / PASS-THROUGH FROM: SOUTH DAKOTA STATE UNIVERSITY (3TH612)	8,781	1,781	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6235-0275-005)	589	0	
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>			
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	1,987,471	90,648	
GGBA	1,987,471	90,648	
10.028 / WILDLIFE SERVICES	1,572,552	0	
GGBA	1,572,552	0	
10.AP18PPQS&T00C074 / MOLECULAR-BASED INITIATIVES TO SUPPOR...	127,452	0	
GGBA	127,452	0	
<u>DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE</u>			
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	70,373	0	
GFEA	35,434	0	
GGBA	34,939	0	
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>			
10.960 / TECHNICAL AGRICULTURAL ASSISTANCE	267,680	0	
GGBA	147,641	0	
GGBA / PASS-THROUGH FROM: TEXAS A & M (M1800596)	120,039	0	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>			
10.680 / FOREST HEALTH PROTECTION	124,741	0	
GFEA	3,842	0	
GGBA	117,974	0	
GKAA	2,925	0	
10.675 / URBAN AND COMMUNITY FORESTRY PROGRAM	21,401	0	
GFEA	21,401	0	
10.13-CS-11221634-157 / MONITORING SOIL NUTRIENTS AND VEGETAT...	105	0	
GGBA	105	0	
10.13-JV-11221601-150 / COOPERATIVE RESEARCH IN ECOLOGICAL ST...	14,332	0	
GGBA	14,332	0	
10.13-JV-11221634-164 / REHABILITATING SOIL PRODUCTIVITY FOLL...	64	0	
GGBA	64	0	
10.13-JV-11221636-156 / APPLICATION OF THE VARIABLE INFILTRAT...	20,840	0	
GGBA	20,840	0	
10.14-CS-11132422-281 / SEDIMENT DELIVERY TO STREAMS FROM WIL...	5,881	0	
GGBA	5,881	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		EXPENDITURES	THROUGH TO
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		SUBRECIPIENTS
10.14-JV-11120101-013	/ MAPPING HISTORICAL FOREST COVER FOR P...	1,529	0
GGBA		1,529	0
10.14-JV-11221636-029	/ LARGE WILDLAND FIRE RESOURCE REQUIREM...	268,456	0
GGBA		268,456	0
10.14-JV-11261987-076	/ ASSESSING FACTORS THAT INFLUENCE LAND...	54,830	0
GGBA		54,830	0
10.15-CS-11020000-058	/ SUPPORT OF FOREST PLANNING	21,990	0
GGBA		21,990	0
10.15-CS-11051100-007	/ FEN RESTORATION FOR THE MOONLIGHT AND...	4,865	0
GGBA		4,865	0
10.15-CS-11132422-240	/ DEVELOPING TOOLS FOR ASSESSING THE PO...	58,755	0
GGBA		58,755	0
10.15-CS-11221633-098	/ PROVIDE SCIENCE-BASED INFORMATION TO ...	682	0
GGBA		682	0
10.15-JV-11221632-175	/ SPECTRAL DIVERSITY AS AN INDEX OF BIO...	3,103	0
GGBA		3,103	0
10.15-JV-11221633-141	/ MONITORING TRENDS IN ECOSYSTEM C: IDE...	4,247	0
GGBA		4,247	0
10.15-JV-11221633-160	/ MOLECULAR GENETIC CHARACTERIZATION OF...	32,077	0
GGBA		32,077	0
10.16-CS-11015600-015	/ DEVELOP A SOFTWARE TOOL TO SUPPORT EF...	49,223	0
GGBA		49,223	0
10.16-CS-11132422-126	/ ENHANCING THE BENEFITS OF LARGE WOOD ...	6,754	0
GGBA		6,754	0
10.16-CS-11132422-173	/ SEDIMENT BEDLOAD SYNTHESIS AND DATABASE	49,851	0
GGBA		49,851	0
10.674	/ WOOD UTILIZATION ASSISTANCE	95,643	50,000
GLAA		95,643	50,000
10.694	/ SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	96,218	0
GGBA		2,985	0
GSAA	/ PASS-THROUGH FROM: ARIZONA BOARD OF REGENTS FOR AND ON BEHALF OF NORTHERN ARIZONA UNVIVERSIT	93,233	0
10.E16-62	/ DIFFERENCES IN FIRE RISK WITH DIFFERENT ADHESIVES IN CROSS LAMINATED TIMBER	65,634	0
GLAA	/ PASS-THROUGH FROM: U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E16-62)	65,634	0
10.E-16-61	/ DEVELOPMENT OF A MOLD-RISK MODEL FOR WOOD BUILDINGS	5,663	0
GLAA	/ PASS-THROUGH FROM: U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E-16-61)	5,663	0
10.699	/ PARTNERSHIP AGREEMENTS	54,563	0
GGBA		44,536	0
GSAA		10,027	0
10.17-PA-11021500-27	/ NFS STUDENT INTERN PROGRAM	68,302	0
GZAA		68,302	0
10.652	/ FORESTRY RESEARCH	9,728	0
GFBA		8,957	0
GFCA		771	0
10.17-CR-11052007-057	/ 2017 SPOTTED OWL DEMOGRAPHIC STUDY: W...	302,564	0
GGBA		302,564	0
10.15-CS-11221633-123	/ ADAPTIVE IMPLEMENTATION OF THE SPRUCE...	64,323	0
GGBA		64,323	0
10.16-JV-11272131-079	/ ASSESSING ECONOMIC ACCESS VALUES TO P...	5,157	0
GGBA		5,157	0
10.17-JV-11221637-084	/ ASSESSING GRIDDED FUEL MOISTURE DATA ...	15,401	0
GGBA		15,401	0
10.16-CS-11132000-272	/ ASSESSING THE FIRST GENERATION OF CLI...	62,649	12,682
GGBA		62,649	12,682
10.17-JV-11221634-066	/ CALIFORNIA PARK UPLAND RESTORATION	73,571	0
GGBA		73,571	0
10.14-JV-11221611-142	/ COLLABORATIVE SUPPORT FOR MEDIA, JOUR...	38,795	0
GGBA		38,795	0
10.17-DG-11031600-062	/ COLORADO FOREST RESTORATION INSTITUTE...	75,490	0
GGBA		75,490	0
10.17-DG-11031600-070	/ COLORADO FOREST RESTORATION INSTITUTE...	152,315	0
GGBA		152,315	0
10.17-CS-11020000-077	/ DEVELOPING MOLECULAR TOOLS TO IDENTIF...	12,175	0
GGBA		12,175	0
10.17-JV-11261987-055	/ DEVELOPMENT, ASSESSMENT AND APPLICATI...	30,869	0
GGBA		30,869	0
10.16-JV-11221632-133	/ EXAMINING THE PATTERNS AND PROCESSES ...	1,756	0
GGBA		1,756	0
10.17-JV-11221632-165	/ FIRE EFFECTS ON HERBACEOUS REGENERATI...	56,186	0
GGBA		56,186	0
10.16-CS-11020000-062	/ FOREST-TO-FAUCETS ASSESSMENT AND MONI...	116,822	0
GGBA		116,822	0
10.16-CS-11020600-029	/ GROUNDWATER CONTRIBUTION TO BASEFLOW	30,631	0
GGBA		30,631	0
10.17-JV-11221634-194	/ IDENTIFYING REGENERATION OBSTACLES AN...	11,389	0
GGBA		11,389	0
10.17-JV-11221637-108	/ IMPROVING FIRE-MANAGEMENT DECISION MA...	191,537	0
GGBA		191,537	0
10.16-CS-11020000-051	/ LIMBER PINE HEALTH IN THE ROCKY MOUNT...	41,173	0
GGBA		41,173	0
10.17-CS-11020400-023	/ MONITORING ECOLOGICAL, SOCIAL, AND EC...	22,950	0
GGBA		22,950	0
10.16-JV-11221634-109	/ POST WILDFIRE WATERSHED NITROGEN RETE...	66,321	0
GGBA		66,321	0
10.16-JV-11221633-061	/ PROTOTYPING A METHODOLOGY TO DEVELOP ...	94,427	0
GGBA		94,427	0
10.16-JV-11221633-085	/ QUANTIFYING TRADEOFFS AMONG POTENTIAL...	65,682	0
GGBA		65,682	0
10.17-CR-11242305-041	/ REMOTE SENSING OF EASTERN RED CEDAR E...	17,858	0
GGBA		17,858	0
10.16-CS-11242306-148	/ SCIENCE SYNTHESIS AND DELIVERY FOR TH...	12,436	0
GGBA		12,436	0
10.17-CS-11021000-032	/ SCIENCE-BASED SUPPORT TO SUSTAIN THE ...	216,731	0
GGBA		216,731	0
10.17-CR-11015600-052	/ SOIL PEDON DATA ENTRY	10,833	0
GGBA		10,833	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
10.17-CS-11021211-055 / SOUTH PLATTE BOREAL TOAD OCCUPANCY AN...		2,496	0
GGBA		2,496	0
10.14-JV-11221633-097 / SPRUCE BEETLE-WILDFIRE INTERACTIONS I...		19,485	0
GGBA		19,485	0
10.16-CS-11021000-027 / THREATENED, ENDANGERED, AND SENSITIVE...		2,307	0
GGBA		2,307	0
10.16-JV-11221632-110 / UNIT STREAM POWER EROSION AND DEPOSIT...		4,071	0
GGBA		4,071	0
10.16-CS-11221633-180 / USER NEEDS ASSESSMENT FOR MODERNIZING...		349	0
GGBA		349	0
10.16-CS-11046000-007 / USFS REGION 4 FEN MAPPING		69,363	0
GGBA		69,363	0
10.16-JV-11221636-146 / VULNERABLE COMMUNITIES AND ORGANIZATI...		39,132	0
GGBA		39,132	0
10.E18-82 / POST DOCTORAL FELLOW AT FPL		58,034	0
GGBA / PASS-THROUGH FROM: U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E18-82)		58,034	0
10.16-JV-11221611-165 / RIO GRANDE NATIONAL FOREST CLIMATE CH...		13,551	0
GGBA		13,551	0
10.17-JV-11272138-074 / INFLUENCE OF WITHIN-STAND VARIABILITY...		8,704	0
GGBA		8,704	0
10.18-CS-11020000-047 / EFFECTS OF SPRUCE BEETLE (DENDROCTONU...		39,443	0
GGBA		39,443	0
10.18-JV-11221636-099 / STRATEGIC WILDFIRE MANAGEMENT PLANNING		87,886	0
GGBA		87,886	0
10.18-CR-11242305-109 / EMISSION/REMOVAL ESTIMATES FOR THE U...		202,474	0
GGBA		202,474	0
10.18-CS-11021500-058 / WHITE RIVER NATIONAL FOREST RARE PLAN...		12,968	0
GGBA		12,968	0
10.18-CS-11221634-213 / VALIDATION AND ERROR ESTIMATION OF FE...		7,214	0
GGBA		7,214	0
10.19-JV-11221636-049 / IMPLEMENTING THE SHARED STEWARDSHIP S...		1,017	0
GGBA		1,017	0
10.18-JV-11120101-022 / MAPPING 80 YEARS OF HISTORIC FOREST C...		1,560	0
GGBA		1,560	0
10.18-JV-11221633-145 / INCORPORATING EARLY CAREER NATURAL RE...		7,820	0
GGBA		7,820	0
10.18-CS-11021300-048 / CITIZEN SCIENCE FOR RANGELAND HEALTH:...		1,848	0
GGBA		1,848	0
10.18-JV-11261957-069 / DEVELOPMENT OF TOOLS FOR EARLY DETECT...		14,893	0
GGBA		14,893	0
10.18-CR-11138100-024 / INFUZE HYDRATION		15,962	0
GGBA		15,962	0
10.18-JV-11221630-101 / COOPERATIVE RESEARCH IN ECOLOGICAL ST...		74,745	0
GGBA		74,745	0
10.18-CR-11060300-013 / SOIL AND ROCK CHARACTERIZATION USING GEOPHYSICAL EXPLORATION OF THE SPIRIT LAKE		78,014	0
GLAA		78,014	0
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>			
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		10,311,593	3,660,805
GFBA		1,185,790	522,194
GFEA		76,801	0
GGBA		7,737,932	3,109,575
GKAA		47,091	0
GLAA		96,618	29,036
GSA		93,272	0
GFBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (16-06-0196)		3,186	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA RIVERSIDE (S-000887)		3,884	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (239120B)		35,336	0
GFCA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (SUBAWD: 4162808D)		574	0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (101474061)		-372	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (SUBAWARD #426108)		134,771	0
GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (SUBAWARD NO. 151160-522)		6,655	0
GGBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (5601124679)		382,719	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (201603566-02)		118,079	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA (UNR-15-59)		14,069	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6268-0005-005)		560	0
GGBA / PASS-THROUGH FROM: ALBANY STATE UNIVERSITY (2017-67024-26278-01)		12,218	0
GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G103-18-W6586)		44,994	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA (2018-69011-28369)		36,895	0
GLAA / PASS-THROUGH FROM: CLEMSON UNIVERSITY (1994-207-2011972)		18,371	0
GLAA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G197-18W7123)		15,140	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (SA1909231)		70,532	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (470968)		176,478	0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		84,946	0
GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (140867023-224)		28,577	0
GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (201207-539)		56,369	0
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS		1,667,773	285,894
GGBA		1,570,600	285,894
GGBA / PASS-THROUGH FROM: WRAC-WESTERN REGIONAL AQUACULTURE CENTER (UWSC10298, BPO29485)		36,000	0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S16097)		50,481	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A18-0916-S042)		10,692	0
10.203 / PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT		3,833,656	0
GGBA		3,833,656	0
10.202 / COOPERATIVE FORESTRY RESEARCH		379,663	0
GGBA		379,663	0
10.207 / ANIMAL HEALTH AND DISEASE RESEARCH		281,494	0
GGBA		281,494	0
10.216 / 1890 INSTITUTION CAPACITY BUILDING GRANTS		12,266	0
GGBA / PASS-THROUGH FROM: SOUTHERN UNIVERSITY (P0026210)		12,266	0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM		10,281	0
GGBA / PASS-THROUGH FROM: TEXAS TECH UNIVERSITY (21A453-01)		-2,507	0
GGBA / PASS-THROUGH FROM: TEXAS A & M UNIVERSITY KINGSVILLE (S18-0900-502013)		12,788	0
10.303 / INTEGRATED PROGRAMS		237,835	32,690
GGBA		237,835	32,690
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE		109,475	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H005961602)		109,475	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME			EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				SUBRECIPIENTS
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM			203,939	50,224
GGBA			193,060	50,224
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (SA14-2309-31)			6,046	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004120)			4,833	0
10.330 / ALFALFA AND FORAGE RESEARCH PROGRAM			16,407	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1003308B - CSU)			16,407	0
10.336 / VETERINARY SERVICES GRANT PROGRAM			59,012	0
GGBA			59,012	0
10.309 / SPECIALTY CROP RESEARCH INITIATIVE			637,073	387,056
GGBA			521,304	387,056
GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (73999-10921)			58,882	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H007082501)			56,887	0
10.304 / HOMELAND SECURITY AGRICULTURAL			26,259	0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S17052)			3,141	0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (2016-37620-25766)			23,118	0
10.C0535A-C / NORTHERN ORGANIC VEGETABLE IMPROVEMEN...			19,551	0
GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (C0535A-C)			19,551	0
10.F0004992102002 / PHLOEM TRANSPORT OF AMINO ACIDS: A NO...			11,313	0
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F0004992102002)			11,313	0
10.319 / FARM BUSINESS MANAGEMENT AND BENCHMARKING COMPETITIVE GRANTS PROGRAM			55,945	0
GGBA			55,945	0
<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>				
10.902 / SOIL AND WATER CONSERVATION			533,788	0
GGBA			439,503	0
GGBA / PASS-THROUGH FROM: TEXAS A & M (SUBAWARD # M1800364)			81,688	0
GGBA / PASS-THROUGH FROM: PHEASANTS FOREVER (SSA PRIME NO. 68-3A75-16-736)			12,597	0
10.903 / SOIL SURVEY			276,875	0
GGBA			276,875	0
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM			9,003	0
GGBA / PASS-THROUGH FROM: ENVIRONMENTAL DEFENSE FUND (PRIME 69-3A75-16-016)			9,003	0
10.907 / SNOW SURVEY AND WATER SUPPLY FORECASTING			19,942	0
GGBA			19,942	0
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>				
11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS			1,265,757	0
GFBA			1,265,757	0
<u>DEPARTMENT OF DEFENSE</u>				
12.D6108-S2 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-3,042	0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (D6108-S2)			-3,042	0
12.OCG6080B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-1,084	0
GFBA / PASS-THROUGH FROM: EAGLE HARBOR TECHNOLOGIES (OCG6080B)			-1,084	0
12.450321-19557 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-85	0
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (450321-19557)			-85	0
12.101052 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-18,870	0
GFBA / PASS-THROUGH FROM: MITRE CORPORATION (101052)			-18,870	0
12.FFP-2015-UCB-0602 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			18,588	0
GFBA / PASS-THROUGH FROM: GLOBAL ENGINEERING AND MATERIALS, INC. (FFP-2015-UCB-0602)			18,588	0
12.W9011NF-12-C-0044 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			111	0
GFBA / PASS-THROUGH FROM: INVINCIA (W9011NF-12-C-0044)			111	0
12.7500129352 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			626,344	14,791
GFBA / PASS-THROUGH FROM: NORTHROP GRUMMAN CORPORATION (7500129352)			626,344	14,791
12.UC 996516 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			20,357	0
GFBA / PASS-THROUGH FROM: NEW JERSEY INST OF TECHNOLOGY (UC 996516)			20,357	0
12.OCG6372B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			71,941	0
GFBA / PASS-THROUGH FROM: ADVANCED SPACE (OCG6372B)			71,941	0
12.A10552-0013-S004 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			30,433	0
GFBA / PASS-THROUGH FROM: WYLE LABORATORIES (A10552-0013-S004)			30,433	0
12.P010196479 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			315,878	0
GFBA / PASS-THROUGH FROM: LEIDOS BIOMEDICAL RESEARCH, INC (P010196479)			315,878	0
12.421-21-11A / RESTORING ECOLOGICAL FUNCTION TO A NO...			175,638	0
GGBA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (421-21-11A)			175,638	0
12.SC73024-6800-001 / COMPRESSIVE SENSING FLASH IR 3D IMAGER			53,111	0
GGBA / PASS-THROUGH FROM: PHYSICAL SCIENCES, INC. (SC73024-6800-001)			53,111	0
12.201494 / INVESTIGATING ELECTROCATALYTIC AND CATALYTIC APPROACHES FOR IN SITU TREATMENT OF PERFLUOROAI			30,167	0
GLAA / PASS-THROUGH FROM: CB&I (201494)			30,167	0
12.15-1279S / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			15,340	0
GFBA / PASS-THROUGH FROM: ADA TECHNOLOGIES, INC (15-1279S)			15,340	0
12.NM17-339 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			34,091	0
GFBA / PASS-THROUGH FROM: ATA AEROSPACE, LLC (NM17-339)			34,091	0
12.P2109-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			101,499	0
GFBA / PASS-THROUGH FROM: ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P2109-01)			101,499	0
12.TO 0000X / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-4,642	0
GFBA / PASS-THROUGH FROM: BLUE CANYON TECHNOLOGIES LLC (TO 0000X)			-4,642	0
12.OCG6563B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			57,975	0
GFBA / PASS-THROUGH FROM: BOULDER PRECISION ELECTRON-OPTICS (OCG6563B)			57,975	0
12.OCG6490B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			195,994	0
GFBA / PASS-THROUGH FROM: COLORADO ENGINEERING INC (OCG6490B)			195,994	0
12.OCG6509B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			253,337	0
GFBA / PASS-THROUGH FROM: ENGILITY CORPORATION (OCG6509B)			253,337	0
12.OCG6472B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			2,148	0
GFBA / PASS-THROUGH FROM: LATERAL UNBOUNDED SOFTWARE (OCG6472B)			2,148	0
12.OCG5539B/PO 0621641 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-24	0
GFBA / PASS-THROUGH FROM: MAINSTREAM ENGINEERING (OCG5539B/PO 0621641)			-24	0
12.OCG6439B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			43,974	0
GFBA / PASS-THROUGH FROM: ORBIT LOGIC INC. (OCG6439B)			43,974	0
12.QP018-5534 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			63,652	0
GFBA / PASS-THROUGH FROM: QUANTUM RESEARCH INTERNATIONAL (QP018-5534)			63,652	0
12.DRC.1265.00091.18 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			15,605	0
GFBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (DRC.1265.00091.18)			15,605	0
12.S2-1004-17-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			379,404	0
GFBA / PASS-THROUGH FROM: S2 CORPORATION (S2-1004-17-01)			379,404	0
12.36-5360-2231-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			499,846	0
GFBA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (36-5360-2231-001)			499,846	0
12.H006207901 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-248	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H006207901)			-248	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME		TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		EXPENDITURES	THROUGH TO	SUBRECIPIENTS
12.Agreement signed 3/28/17 / SUB RECIPIENT RESEARCH		4,217		0
GFCA / PASS-THROUGH FROM: SEMQUEST INC (AGREEMENT SIGNED 3/28/17)		4,217		0
12.PO # US001-0000598610 / EXPERIMENTAL RETROFIT ASSESSMENT OF P...		-286		0
GGBA / PASS-THROUGH FROM: BATTELLE MEMORIAL INSTITUTE (PO # US001-0000598610)		-286		0
12.W912HQ-17-C-0002 / MULTICHANNEL DETECTION AND ACOUSTIC C...		104,988		0
GGBA		104,988		0
12.SC75744-1936 / STTR PHASE II: COMPRESSIVE SPECTRAL V...		102,114		0
GGBA / PASS-THROUGH FROM: PHYSICAL SCIENCES, INC. (SC75744-1936)		102,114		0
12.W912HQ17C0054 / SYNERGISTIC TREATMENT OF MIXED 1,4-DI...		158,356		0
GGBA		158,356		0
12.29165-04567-S01 / TRACKABLE REASONING AND ANALYSIS FOR ...		106,986		0
GGBA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (29165-04567-S01)		106,986		0
12.12.000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		3,339,735	923,178	
GFBA		3,339,735	923,178	
12.5002060-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		-504		0
GFBA / PASS-THROUGH FROM: BOSTON COLLEGE (5002060-01)		-504		0
12.OCG6621B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		61,831		0
GFBA / PASS-THROUGH FROM: CYBEX, INC. (OCG6621B)		61,831		0
12.23107-CO / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		282,525		0
GFBA / PASS-THROUGH FROM: DONALD DANFORTH PLANT SCIENCE CENTER (23107-CO)		282,525		0
12.OCG6774B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		19,724		0
GFBA / PASS-THROUGH FROM: ECORTEX INC (OCG6774B)		19,724		0
12.OCG6701B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		18,155		0
GFBA / PASS-THROUGH FROM: INDIANA MICROELECTRONICS, LLC (OCG6701B)		18,155		0
12.16-12-0004 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		250,720		0
GFBA / PASS-THROUGH FROM: KAPTEYN-MURNANE LABORATORIES (16-12-0004)		250,720		0
12.NWRA-19-S-204 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		63,392		0
GFBA / PASS-THROUGH FROM: NORTHWEST RESEARCH ASSOCIATES INC (NWRA-19-S-204)		63,392		0
12.1119-001-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		304		0
GFBA / PASS-THROUGH FROM: NUMERICA CORPORATION (1119-001-01)		304		0
12.OCG6753B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		7,341		0
GFBA / PASS-THROUGH FROM: QUSPIN (OCG6753B)		7,341		0
12.SC-SP01-716 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		30,000		0
GFBA / PASS-THROUGH FROM: SOLID POWER, LLC (SC-SP01-716)		30,000		0
12.5018 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		10,891		0
GFBA / PASS-THROUGH FROM: THE WATER RESEARCH FOUNDATION (5018)		10,891		0
12.OCG6710B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		56,088		0
GFBA / PASS-THROUGH FROM: TRUENANO (OCG6710B)		56,088		0
12.18-S7700-02-C8 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		113,840		0
GFBA / PASS-THROUGH FROM: UNIVERSAL TECHNOLOGY (18-S7700-02-C8)		113,840		0
12.RSCI18037 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		23,669		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF DAYTON RESEARCH INSTITUTE (RSCI18037)		23,669		0
12.OCG6640B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		126,321		0
GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (OCG6640B)		126,321		0
12.Subaward dated 10/26/18 / SUB RECIPIENT RESEARCH		13,148		0
GFCA / PASS-THROUGH FROM: SEMQUEST INC (SUBAWARD DATED 10/26/18)		13,148		0
12.Sub #4526-000-S00157-006 / SUB RECIPIENT RESEARCH		68,726		0
GFCA / PASS-THROUGH FROM: INTEGRITY APPLICATIONS (SUB #4526-000-S00157-006)		68,726		0
12.W912HQ18C0010 / A MULTIDISCIPLINARY ASSESSMENT OF CRO...		134,528		0
GGBA		134,528		0
12.TSC-1126-33023, W911QX-16-C-0034 / SBIR SUBSEQUENT PHASE II: DETERMINATI...		147,948		0
GGBA / PASS-THROUGH FROM: TECHNOLOGY SERVICE CORPORATION (TSC-1126-33023, W911QX-16-C-0034)		147,948		0
12.RADIAEM.IDIQ.05 PO#00133 / TASK ORDER #8 - DEVELOPMENT OF UNCERT...		4,718		0
GGBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (RADIAEM.IDIQ.05 PO#00133)		4,718		0
12.RADIAEM.IDIQ.05 TO #8 / TASK ORDER #8 - DEVELOPMENT OF UNCERT...		100,520		0
GGBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (RADIAEM.IDIQ.05 TO #8)		100,520		0
12.PO # 1794542 / XENX SMALL ANIMAL IRRADIATOR PURCHASE		135,000		0
GGBA		135,000		0
12.18001-S001 / FREEZE DRIED PLASMA FOR CANINES PHASE II		94,790		0
GGBA / PASS-THROUGH FROM: MANTEL TECHNOLOGIES (18001-S001)		94,790		0
12.17022899 / MOUNTAIN BOOMER		34,797		0
GGBA		34,797		0
12.DRC.RADIAEM.IDIQ.05 TASK ORDER 6 / TASK ORDER 6: ESTEP: DEVELOPMENT OF U...		37,331	17,779	
GGBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (DRC.RADIAEM.IDIQ.05 TASK ORDER 6)		37,331	17,779	
12.DRC.RADIAEM.IDIQ.05 TASK ORDER 6 / TASK ORDER 6: NOTAROS: DEVELOPMENT OF...		13,141		0
GGBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (DRC.RADIAEM.IDIQ.05 TASK ORDER 6)		13,141		0
12.S-964-D0066-17644-CSOM / ADVANCED HIGH FIDELITY MODELS & METHODOLOGIES		7,313		0
GLAA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES, INC. (S-964-D0066-17644-CSOM)		7,313		0
12.201489 / INVESTIGATING ELECTROCATALYTIC AND CATALYTIC APPROACHES FOR IN SITU TREATMENT OF PERFLUOROAI		97,515		0
GLAA / PASS-THROUGH FROM: CB&I (201489)		97,515		0
12.6500-001-001-CS / INSIGHTS INTO THE LONG-TERM DISCHARGE & TRANSFORMATION OF AFFF IN THE UNSATURATED 2		79,747		0
GLAA / PASS-THROUGH FROM: CDM SMITH (6500-001-001-CS)		79,747		0
12.CSM PROP 18-0377 / AN INTEGRATED MATERIALS INFORMATICS/SEQUENTIAL LEARNING FRAMEWORK TO PREDICT THE E		65,706		0
GLAA / PASS-THROUGH FROM: CITRINE INFORMATICS (CSM PROP 18-0377)		65,706		0
12.B633981 / DEVELOPMENT OF A THREE-DIMENSIONAL MULTIPHOTON IMAGING SYSTEM COMPATIBLE WITH EXTRUSION MAN		16,872		0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B633981)		16,872		0
12.RM136A-B / A MECHANISTIC UNDERSTANDING OF PFASS IN SOURCE ZONES: CHARACTERIZATION AND CONTROL		125,987		0
GLAA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (RM136A-B)		125,987		0
12.CSM PROP 18-0392 / LOCALIZED PROPERTY OPTIMIZATION OF SELECTIVE LASER MELTED GRCOP-84		54,562		0
GLAA / PASS-THROUGH FROM: SPECIAL AEROSPACE SERVICES, LLC (CSM PROP 18-0392)		54,562		0
12.61931765-128536 / PREVENTION OF SEDIMENT RECONTAMINATION BY IMPROVED BMPS TO REMOVE ORGANIC AND METAI		73,289		0
GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61931765-128536)		73,289		0
12.5020 / FIELD DEMONSTRATION AND COMPARISON OF EX-SITU TREATMENT TECHNOLOGIES FOR PFAS IN GROUNDWATER		39,462		0
GLAA / PASS-THROUGH FROM: WATER RESEARCH FOUNDATION (5020)		39,462		0
12.W912HQ-17-C-0043 / KEY FATE AND TRANSPORT PROCESSES IMPACTING THE MASS DISCHARGE, ATTENUATION, AND TF		1,037,328	720,030	
GLAA		1,037,328	720,030	
12.W912HQ18C0056 / HYDROTHERMAL TECHNOLOGIES FOR ON-SITE DESTRUCTION OF SITE INVESTIGATION WASTES CONTAN		87,776		0
GLAA		87,776		0
12.W912HQ18C0053 / REGENERABLE RESIN SORBENT TECHNOLOGIES WITH REGENERANT SOLUTION RECYCLING FOR SUSTAIN		302,356	82,849	
GLAA		302,356	82,849	
12.401372 / HONEYWELL MEMBERSHIP IN MANUFACTURING AND MATERIALS INNOVATION CENTER		48,309		0
GLAA		48,309		0
DEPARTMENT OF DEFENSE, ADVANCED RESEARCH PROJECTS AGENCY				
12.910 / RESEARCH AND TECHNOLOGY DEVELOPMENT		15,348,855	2,501,061	
GFBA		9,283,658	1,758,524	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
GFEA		1,356,120	402,701
GGBA		1,706,158	0
GLAA		686,550	339,836
GFBA / PASS-THROUGH FROM: APPLIED MATERIALS (OCG6784B)		167,636	0
GFBA / PASS-THROUGH FROM: BAE SYSTEMS (925324)		103	0
GFBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG012379-03))		83,438	0
GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY (123926-5097298)		1	0
GFBA / PASS-THROUGH FROM: LEIDOS BIOMEDICAL RESEARCH , INC (PO10177783)		74,683	0
GFBA / PASS-THROUGH FROM: LGS INNOVATIONS (LGS170601A)		66,485	0
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4760 - PO 278105)		54,260	0
GFBA / PASS-THROUGH FROM: QORVO (OCG6416B)		101,012	0
GFBA / PASS-THROUGH FROM: QUSPIN (OCG6576B)		197,768	0
GFBA / PASS-THROUGH FROM: SMART INFORMATION FLOW TECHNOLOGIES (CLIC-CU-01)		123,312	0
GFBA / PASS-THROUGH FROM: TELEDYNE SCIENTIFIC AND IMAGING, LLC (OCG6841B)		100,585	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00009966)		136,918	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (CNVA00062500-1)		37,468	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (97305123)		357,466	0
GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (CP0050792)		68,322	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9663)		324,293	0
GGBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG010681-01))		57,309	0
GGBA / PASS-THROUGH FROM: GLADSTONE INSTITUTES (R2451-D D17AC00009)		162,217	0
GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G228-19-W7329)		4,866	0
GGBA / PASS-THROUGH FROM: TEXAS A & M (M1702345)		198,227	0
12.17036600 / DARPA P3 PROPOSAL: DISCOVERY OF BROAD...		19,036	0
GGBA / PASS-THROUGH FROM: ABCELLERA BIOLOGICS, INC. (17036600)		19,036	0
<u>DEPARTMENT OF DEFENSE, DEFENSE THREAT REDUCTION AGENCY</u>			
12.351 / SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION		2,167,077	124,752
GFBA		1,661,962	124,752
GLAA		481,100	0
GGBA / PASS-THROUGH FROM: NORTHERN ARIZONA UNIVERSITY (1003154-03)		24,015	0
12.231007 / Q-VAXCELERATE: DEVELOPMENT OF A T CEL...		47,861	0
GGBA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (231007)		47,861	0
12.1669646 / EFFICACY OF EEID-2801 AGAINST VEE VIR...		18,236	0
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (T669646)		18,236	0
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>			
12.900 / LANGUAGE GRANT PROGRAM		59,884	0
GFBA		-910	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1945)		60,794	0
12.902 / INFORMATION SECURITY GRANTS		66,163	0
GFCA		66,163	0
12.905 / CYBERSECURITY CORE CURRICULUM		78,766	0
GLAA		78,766	0
12.901 / MATHEMATICAL SCIENCES GRANTS		55,026	0
GFBA		18,754	0
GLAA / PASS-THROUGH FROM: REGIS UNIVERSITY (SA1-H98230-17-1-0339)		36,272	0
<u>DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT</u>			
12.617 / ECONOMIC ADJUSTMENT ASSISTANCE FOR STATE GOVERNMENTS		869,648	133,753
GLAA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (UU 66537, 69797)		450,460	133,753
GLAA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (ST1605-19-03)		419,188	0
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>			
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING		426,559	0
GFBA		207,155	0
GFEA		26,349	0
GGBA		153,185	0
GFBA / PASS-THROUGH FROM: QUANTUM RESEARCH INTERNATIONAL (QP016-5329)		-34,360	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (Y561926)		14	0
GFCA / PASS-THROUGH FROM: GEORGE MASON UNIVERSITY (SUBAWARD NO. E203992-1)		32,405	0
GLAA / PASS-THROUGH FROM: LIFT (SUB AWARD-0001)		41,811	0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM		12,996	0
GGBA / PASS-THROUGH FROM: BRIGHAM YOUNG UNIVERSITY (W9128F-17-2-0024)		12,996	0
<u>DEPARTMENT OF EDUCATION</u>			
84.Agmt # UGA-0-41027-29 Task Number BB148060 / BIOCHEMICAL PRODUCTION OF ISO-ALCOHOL...		214,532	0
GGBA		214,532	0
<u>DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES</u>			
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION		1,880,443	648,310
GFBA		1,528,101	617,186
GFEA		170,146	31,124
GFBA / PASS-THROUGH FROM: FLORIDA STATE UNIVERSITY (R01968)		37,395	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC36942A-01-00)		-1,310	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00011829)		141,889	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON (R-12-0097)		4,222	0
84.324 / RESEARCH IN SPECIAL EDUCATION		447,963	8,918
GFEA		8,918	8,918
GKAA		371,420	0
GFBA / PASS-THROUGH FROM: GEORGIA STATE UNIVERSITY (SP00010919-03)		60,527	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37762-01/P0160520)		7,098	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>			
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS		1,521,613	0
GFBA		1,521,613	0
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM		467,128	0
GFBA		467,128	0
84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM		-455	0
GFBA		-455	0
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)		106,032	0
GAAA		106,032	0
84.362 / NATIVE HAWAIIAN EDUCATION		35,697	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37763-01/P0160514)		35,697	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>			
84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE ANI		5,358	0
GFEA		5,358	0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED		1,371,281	0
GFBA		1,277,537	0
GFEA		24,151	0
GGBA		69,593	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	EXPENDITURES	THROUGH TO SUBRECIPIENTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	84.407 / TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION	434,927	6,324
	GGBA	434,927	6,324
	84.031 / HIGHER EDUCATION INSTITUTIONAL AID	3,985,098	272,663
	GGJA	1,913,645	45,131
	GYAA	1,786,604	227,532
	GYAA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (008100-87W4)	284,849	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>			
	84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DIS	66,517	0
	GKAA	66,517	0
	84.133 / NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	153,919	10,000
	GFBA / PASS-THROUGH FROM: GALLAUDET UNIVERSITY (0000023622)	139,528	10,000
	GFBA / PASS-THROUGH FROM: REHABILITATION INSTITUTE OF CHICAGO (3037)	14,391	0
	84.235 / REHABILITATION SERVICES DEMONSTRATION AND TRAINING PROGRAMS	22,243	0
	GKAA / PASS-THROUGH FROM: MEETING THE CHALLENGE, INC. (22414)	22,243	0
	84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CH	14,418	0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E4868-1C)	2,503	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37785-01/P0160901_YR02)	11,915	0
<u>DEPARTMENT OF ENERGY</u>			
	81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	19,755,609	1,352,115
	GFBA	11,184,764	1,044,153
	GGBA	4,571,571	301,292
	GLAA	1,519,798	6,670
	GFBA / PASS-THROUGH FROM: ANASYS INSTRUMENTS (OCG6406B)	-2,527	0
	GFBA / PASS-THROUGH FROM: BATTELLE OAK RIDGE NATIONAL LAB (4000169854)	381,367	0
	GFBA / PASS-THROUGH FROM: BERKELEY NATIONAL LABORATORY (7428937)	31,507	0
	GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (79685-10803)	3,461	0
	GFBA / PASS-THROUGH FROM: GENERAL ATOMICS (PO 4500072435)	135,672	0
	GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RK586-G2)	2,909	0
	GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41026-118)	94,824	0
	GFBA / PASS-THROUGH FROM: NCO TECHNOLOGIES (OCG6661B)	97,955	0
	GFBA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY (PO-323896)	22,802	0
	GFBA / PASS-THROUGH FROM: STRATTON PARK ENGINEERING COMPANY INC (17-0329EF)	67,557	0
	GFBA / PASS-THROUGH FROM: TDA RESEARCH INC. (BE.2253.CU.17.01)	212,748	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z17-21299)	33,397	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A19-1153-S001)	51,040	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (92720894)	137,888	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10076)	102,808	0
	GFBA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU14138)	44,366	0
	GGBA / PASS-THROUGH FROM: KMLABS INC. - KAPTEYN MURNANE LABORATORIES, INC. (20411)	88,157	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-1215-0123-007)	218,341	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (090634-16921)	83,268	0
	GGBA / PASS-THROUGH FROM: J. CRAIG VENTER INSTITUTE (JCVI-17-012)	320,677	0
	GGBA / PASS-THROUGH FROM: STONY BROOK UNIVERSITY (63761)	5,947	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF READING (1001278)	-1	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (2018-3620)	19,767	0
	GGBA / PASS-THROUGH FROM: STONY BROOK UNIVERSITY (82192/1148574/2)	99,948	0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60068021)	42,807	0
	GLAA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (4012023A)	48,098	0
	GLAA / PASS-THROUGH FROM: KAIA CORP (CSM PROP 17-0408)	4,126	0
	GLAA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC104823-CSM)	18,408	0
	GLAA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP00225434-PROJ0011187)	943	0
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - BERKELEY (00009683/DE-SC0018301-NIYOGI)	111,216	0
	81.086 / CONSERVATION RESEARCH AND DEVELOPMENT	1,443,460	363,516
	GFBA	220,678	91,072
	GGBA	1,122,122	272,444
	GFBA / PASS-THROUGH FROM: NORTH CAROLINA STATE UNIVERSITY (2014-0654-74)	100,660	0
	81.087 / RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	3,829,242	1,523,999
	GFBA	467,142	0
	GGBA	598,599	30,437
	GLAA	2,367,631	1,493,562
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10628)	141,309	0
	GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD NO. 17-087)	34,613	0
	GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD # ASUB00000256)	17,919	0
	GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD NO. ASUB00000273)	1,603	0
	GLAA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60052927 CSM)	21,829	0
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS AT CHICAGO (CSM 17-0041)	121,413	0
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN - MADISON (642K460)	57,184	0
	81.089 / FOSSIL ENERGY RESEARCH AND DEVELOPMENT	2,864,751	784,958
	GFBA	1,108,291	219,311
	GGBA	214,856	53,601
	GLAA	1,477,645	512,046
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (SUBAWARD NO. 3200001470-18-043, PO # 7800003973)	63,959	0
	81.121 / NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION	2,331,578	438,132
	GFBA	345,277	26,868
	GLAA	1,540,778	411,264
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON (R-16-0020)	61,280	0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60054137)	59,626	0
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0062090 (414599-2))	64,114	0
	GLAA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (128447-G003649)	226,165	0
	GSAA / PASS-THROUGH FROM: THE BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM (723K155)	34,338	0
	81.135 / ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	12,075,526	3,546,747
	GFBA	4,594,749	1,448,885
	GGBA	4,062,573	915,490
	GLAA	2,253,226	1,182,372
	GFBA / PASS-THROUGH FROM: AMERICAN MANUFACTURING (OCG6405B)	48,682	0
	GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (74585-10450)	39,233	0
	GFBA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (401-20-06A)	3,845	0
	GFBA / PASS-THROUGH FROM: PLANAR ENERGY (OCG5371B)	-14,097	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1966)	11,135	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11916 151521)	177,452	0
	GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (SUBAWARD NO. 201254-461)	-445	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN DIEGO (118207613, MP INVOICE #S9002306)	5,263	0
	GLAA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-148)	179,738	0
	GLAA / PASS-THROUGH FROM: FUELCELL ENERGY, INC. (F720170001S1)	489,642	0
	GLAA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RF180-G2)	69,702	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	THROUGH TO	SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES		
GLAA / PASS-THROUGH FROM: OPUS 12 (01-062-8170)	14,047		0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11916/151522)	140,781		0
81.124 / PREDICTIVE SCIENCE ACADEMIC ALLIANCE PROGRAM	180,168		0
GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60548661-107908)	62,052		0
GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (02-S140240)	118,116		0
81.123 / NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	-293		0
GFBA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORIES (290748 / 133262)	-293		0
81.PO 1545533 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	125,156		0
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES (PO 1545533)	125,156		0
81.1525527 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	19,036		0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1525527)	19,036		0
81.ARI 10978-4 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-16		0
GFBA / PASS-THROUGH FROM: AERODYNE RESEARCH, INC. (ARI 10978-4)	-16		0
81.401002626 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	45,919		0
GFBA / PASS-THROUGH FROM: GE GLOBAL RESEARCH (401002626)	45,919		0
81.275880 Rev 1 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	16,182		0
GFBA / PASS-THROUGH FROM: BATTTELLE MEMORIAL INSTITUTE (275880 REV 1)	16,182		0
81.W-0529-16 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	294,394		0
GFBA / PASS-THROUGH FROM: REDWAVE ENERGY (W-0529-16)	294,394		0
81.PO 584684 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	119,171		0
GFBA / PASS-THROUGH FROM: FERMI NATIONAL ACCELERATOR LABORATORY (PO 584684)	119,171		0
81.OCG6373B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	3,986		0
GFBA / PASS-THROUGH FROM: KRELL INSTITUTE (OCG6373B)	3,986		0
81.331879 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	70,316		0
GFBA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY (331879)	70,316		0
81.171259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	491,045		0
GFBA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY (171259)	491,045		0
81.108 / EPIDEMIOLOGY AND OTHER HEALTH STUDIES FINANCIAL ASSISTANCE PROGRAM	215		0
GFEA / PASS-THROUGH FROM: NATL JEWISH HOSPITAL (NJH 22085404)	173		0
GFEA / PASS-THROUGH FROM: OAK RIDGE ASSOCIATED UNIVERSITIES (14-23071)	42		0
81.1439268 / CLOUDSAT DPC (CIRA)	1,136,420		0
GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1439268)	1,136,420		0
81.1439268 / CLOUDSAT SCIENCE	521,929	172,847	0
GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1439268)	521,929	172,847	0
81.B614354 / ACCELERATED CLIMATE MODELING FOR ENERGY	37,463		0
GGBA	37,463		0
81.UGA-0-41027-27 Task ST6S0210 / OPPORTUNISTIC HYBRID COMMUNICATIONS S...	40,363		0
GGBA	40,363		0
81.112 / STEWARDSHIP SCIENCE GRANT PROGRAM	150,288	97,336	0
GLAA	150,288	97,336	0
81.SC-13-391-102.002 / FA 1.2.2-CRITICAL MATERIALS INSTITUTE: CONVERSION TO METAL, ALLOYS & MATLS	-363		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-13-391-102.002)	-363		0
81.5F-30542 / IDEAS: INTEROPERABLE DESIGN OF EXTREME-SCALE APPLICATION SOFTWARE (IDEAS)	13,074		0
GLAA / PASS-THROUGH FROM: ARGONNE NATIONAL LABORATORY (5F-30542)	13,074		0
81.4-10114-10 / ENERGY MATERIALS MADE IN EXTREME ENVIRONMENTS	-669		0
GLAA / PASS-THROUGH FROM: CARNEGIE INSTITUTION OF WASHINGTON (4-10114-10)	-669		0
81.B615699 / COLORADO SCHOOL OF MINES SUPPORT FOR THE NIFFTE TIME PROJECTION CHAMBER PROJECT	5,929		0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B615699)	5,929		0
81.PROPOSAL NO. 10263 / FELLOWSHIP FOR COLLABORATIVE RESEARCH MEMBERSHIP FOR CENTER FOR INTEGRATIVE MATE	158,403		0
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (PROPOSAL NO. 10263)	158,403		0
81.PROPOSAL #15-0135 / CENTER FOR ADVANCED NON- FERROUS STRUCTURAL ALLOYS	46,783		0
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (PROPOSAL #15-0135)	46,783		0
81.403275 / ADVANCED CHARACTERIZATION OF SOLIDIFICATION MICRO STRUCTURES	10,031		0
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (403275)	10,031		0
81.PRO144-1 / ULTRAHIGH EFFICIENCY PHOTOVOLTAICS AT ULTRALOW COSTS	156,704		0
GLAA / PASS-THROUGH FROM: MICROLINK DEVICES, INC. (PRO144-1)	156,704		0
81. GREG BOGIN / DR. GREGORY BOGIN-INDIVIDUAL JOINT APPOINTMENT AGREEMENT	72,107		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (GREG BOGIN)	72,107		0
81.JOINT APPT: K JOHNSON / JOINT AGREEMENT WITH NREL CONTINUATION	86,337		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (JOINT APPT: K JOHNSON)	86,337		0
81.UGA-0-41025-81 / CENTER FOR NEXT GENERATION OF MATERIALS BY DESIGN: INCORPORATING METASTABILITY	193,040		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-81)	193,040		0
81.UGA-0-41025-89 / IDENTIFICATION OF HALOTOLERANT ALGAE WITH EXEMPLARY BIOMASS PRODUCTIVITY METRICS	44,054		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-89)	44,054		0
81.UGA-0-41025-93 / DEVELOPMENT OF EARTH ABUNDANT THIN FILM SOLAR CELLS	176		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-93)	176		0
81.UGA-041025-80 / SELECTIVE AREA GROWTH OF III-V MATERIALS ON SI PATTERNED USING NANOIMPRINT LITHOGRAPE	14,063		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-041025-80)	14,063		0
81.UGA-0-41025-99 / HIGH-EFFICIENCY, LOW-COST, ONE-SUN, III-V PHOTOVOLTAICS	35,829		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-99)	35,829		0
81.UGA-0-41025-101 / UNDERSTANDING AND PREVENTION OF SOILING ON PV MODULES	13,616		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-101)	13,616		0
81.UGA-0-41025-107 / SUNLAMP - CONCURRENT OPTIMIZATION OF COMPONENT COST AND EXPECTED O&M	85,406		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-107)	85,406		0
81.UGA-0-41025-104 / MEMBRANE DISTILLATION FOR DESALINATION OF IMPAIRED WATER USING GEOTHERMAL ENERGY	1,300		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-104)	1,300		0
81.UGA-0-41025-102 / POLYCRYSTALLINE FILM DEVELOPMENT FOR PASSIVATED CONTACTS TO N-CZ SI SOLAR CELLS	150,748		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-102)	150,748		0
81.UGA-0-41025-110 / EXTENDED SURFACE ELECTROCATALYST DEVELOPMENT	276,415		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-110)	276,415		0
81.UGA-0-41025-118 / APUP FOR MICRO-OPTICAL TANDEM LUMINESCENT SOLAR CONCENTRATORS	32,330		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-118)	32,330		0
81.UGA-0-41025-123 / STUDY OF DEGRADATION AND METASTABILITY IN SILICON PHOTOVOLTAIC MODULES	44,734		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-123)	44,734		0
81.UGA-0-41025-125 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATION	37,103		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-125)	37,103		0
81.UGA-0-41025-121 / HARNESSING ORDER PARAMETER IN TERNARY II-IV-V2 SEMICONDUCTORS	52,043		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-121)	52,043		0
81.UGA-0-41025-127 / GEOTHERMAL RESERVOIR MODELING SUPPORT	-118		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-127)	-118		0
81.325015 / INTEGRATED MULTI-SECTOR MULTI-SCALE MODELING (IM3) SCIENTIFIC FOCUS AREA	79,306		0
GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY (325015)	79,306		0
81.DE-SC0011353 / CATALYTIC CHEMISTRY MODELS FOR THEOXIDATIVE COUPLING OF METHANE (OCM) ON M-NA-W/SIO2-E	32,696		0
GLAA / PASS-THROUGH FROM: PRECISION COMBUSTION, INC. (DE-SC0011353)	32,696		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
81.PROPOSAL 00-1280 / ADVANCED STEEL RESEARCH AND DEVELOPMENT		131,454	0
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (PROPOSAL 00-1280)		131,454	0
81.SUB. NO.4000135175 / SUB RECIPIENT RESEARCH		12,625	0
GFCA / PASS-THROUGH FROM: BATTELLE OAK RIDGE NATIONAL LA (SUB. NO.4000135175)		12,625	0
81.No. B619563 / SUB RECIPIENT RESEARCH		12,192	0
GFCA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LA (NO. B619563)		12,192	0
81.Standard PO # 1695812 / ATS SUSTAINABILITY ASSESSMENT		92,496	0
GGBA		92,496	0
81.395407 / CACTI AAF MEASUREMENTS OF ICE NUCLEAT...		28,936	0
GGBA		28,936	0
81.396176 / CACTI AMF SITE MEASUREMENTS OF ICE NU...		14,808	0
GGBA		14,808	0
81.PO 641248 / CONTRIBUTIONS TO THE TESTING OF COMPO...		225,806	0
GGBA		225,806	0
81.UGA-0-41027-31, ST6P.3311 / DURAMAT PROGRAM DEVELOPMENT FOR IMPRO...		75,053	0
GGBA		75,053	0
81.Contract Number 347410 / ENGINEERING EVALUATION OF XSAPR RADAR		117,080	0
GGBA		117,080	0
81.B622808 / EXASCALE CODE GENERATION TOOLKIT		83,036	0
GGBA		83,036	0
81.PO# 1772723 / LASER PLASMA FORMATION FOR HIGH VOLTA...		114,084	0
GGBA		114,084	0
81.UGA-0-41027-35 / MECHANISTIC STUDIES OF CATALYTIC UPGR...		93,120	0
GGBA		93,120	0
81.B626386 / METALLOPOLYMERS AS AN EMERGENT CLASS ...		20,948	0
GGBA		20,948	0
81.333890 / PARTICIPATION IN THE ARM CAMPAIGN AER...		32,115	0
GGBA		32,115	0
81.No. UGA-0-41027-34 / REVISION : REWIRING ALGAL CARBON ENER...		403,855	0
GGBA		403,855	0
81.PO Number 1783084 / SANDIA BIOENERGY ANALYSIS SUPPORT		-988	0
GGBA		-988	0
81.641357 / SCIENTIFIC DISCOVERY THROUGH ADVANCED...		57,046	0
GGBA		57,046	0
81.SubContract # B623711 / THERMAL MANAGEMENT OF HIGH HEAT FLUX ...		61,142	0
GGBA		61,142	0
81.477628 / VISUALIZING NANOSCALE SPATIO-TEMPORAL...		62,631	0
GGBA		62,631	0
81.UGA-0-41025-134 / A STUDY ON THE POLICY IMPLICATIONS OF RECOVERING MINERALS FROM DOMESTIC WASTE STREA		10,057	0
GLAA		10,057	0
81.193664 / EXPERIMENTAL AND COMPUTATIONAL RESEARCH TO SUPPORT DEVELOPMENT OF NEUTRON RADIOGRAPHY CAPABI		33,021	0
GLAA / PASS-THROUGH FROM: IDAHO NATIONAL LABORATORY (193664)		33,021	0
81.UGA-0-41025-141 / ADAPTIVE POWER REDUCTION AND UNCERTAINTY QUANTIFICATION ALGORITHMS		85,433	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-141)		85,433	0
81.N000249753 / ADDITIVE MANUFACTURING OF CERAMICS		-354	0
GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000249753)		-354	0
81.UGA-0-41025-135 / AMPHOTERIC METAL OXIDE CATALYSIS FOR UPGRADING BIOMASS-DERIVED ACIDS TO FUELS		76,757	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-135)		76,757	0
81.179191 / COMBINATORIAL DEPOSITION AND CHARACTERIZATION OF SAS (STRUCTURAL AMORPHOUS STEELS)		140,802	0
GLAA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY (179191)		140,802	0
81.UGA-0-41025-132 / DESIGN AND IMPLEMENTATION OF HTMS FOR PEROVSKITE MULTIJUNCTION SOLAR CELLS		22,150	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-132)		22,150	0
81.UGA-0-41025-138 / DEVELOPMENT AND APPLICATION OF ELECTRONIC STRUCTURE THEORY FOR INORGANIC MATERIALS		112,354	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-138)		112,354	0
81.SC-13-391 / EVALUATING THE IMPACT OF LANTHANIDE SERIES ELEMENTS ON MUNICIPAL WASTEWATER TREATMENT BY		-267	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-13-391)		-267	0
81.UGA-0-41025-131 / FLUORINATED COVALENT ORGANIC FRAMEWORKS: A NOVEL PATHWAY TO ENHANCE HYDROGEN SORPTI		16,001	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-131)		16,001	0
81.UGA-0-41025-130 / GEOTHERMAL RESERVOIR STIMULATION MODELING		13,154	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-130)		13,154	0
81.UGA-0-41025-136 / HIGH SPECIFIC POWER POLYCRYSTALLINE PHOTOVOLTAICS (PV)		64,891	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-136)		64,891	0
81.7399771 / IDEAS-BER FY18		280,758	60,554
GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY (7399771)		280,758	60,554
81.UGA-0-41025-133 / REWIRING ALGAL CARBON ENERGETICS FOR RENEWABLES (RACER)		45,978	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-133)		45,978	0
81.CSM PROP 17-0520 / SANDIA MEMBERSHIP: 469100 METALLURGICAL AND MECHANICAL PROPERTY CHARACTERIZATION C		26,732	0
GLAA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES (CSM PROP 17-0520)		26,732	0
81.UGA-0-41025-128 / STRUCTURAL, CHEMICAL AND NANO-ELECTRICAL PROPERTIES OF SOLID ELECTROLYTE AND SOLID		93,044	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-128)		93,044	0
81.7374292 / WATERSHED FUNCTION SFA		126,860	0
GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY (7374292)		126,860	0
81.UGA-0-41025-137 / X-RAY MICROCOMPUTED TOMOGRAPHY STUDIES OF BIOMASS AND CATALYSTS FOR BIOMASS CONVERS		15,893	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-137)		15,893	0
81.81.000 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		624,308	0
GFBA		624,308	0
81.S015423-F / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		234,095	0
GFBA / PASS-THROUGH FROM: PRINCETON UNIVERSITY (S015423-F)		234,095	0
81.8F-30203 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		262,982	0
GFBA / PASS-THROUGH FROM: ARGONNE NATIONAL LABORATORY - SEE UCHICA (8F-30203)		262,982	0
81.7457436 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		216,571	0
GFBA / PASS-THROUGH FROM: BERKELEY NATIONAL LABORATORY (7457436)		216,571	0
81.78877-10860 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		163,089	0
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (78877-10860)		163,089	0
81.12639 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		4,691	0
GFBA / PASS-THROUGH FROM: HAZEN RESEARCH INC. (12639)		4,691	0
81.214123 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		52,606	0
GFBA / PASS-THROUGH FROM: IDAHO NATIONAL ENGINEERING LAB (214123)		52,606	0
81.B633134 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		577,209	0
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B633134)		577,209	0
81.507472 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		65,250	0
GFBA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORIES (507472)		65,250	0
81.XGV-1-11458-01 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		1,800,167	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (XGV-1-11458-01)		1,800,167	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
81.7357-003 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	54,383	0	0
GFBA / PASS-THROUGH FROM: TECH-X CORPORATION (7357-003)	54,383	0	0
81.GG11961.160632 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	73,861	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11961.160632)	73,861	0	0
81.B626507 / SUB RECIPIENT RESEARCH	43,710	0	0
GFCA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LA (B626507)	43,710	0	0
81.7473053 / SUB RECIPIENT RESEARCH	7,349	0	0
GFCA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LAB (7473053)	7,349	0	0
81.Subcontract No. 4000160992 / SMR-TEA RESOURCE TEAM	32,497	0	0
GGBA	32,497	0	0
81.Standard Research Contract # 201678 / HIGH PERFORMANCE COMPUTING-BASED DYNA...	116,697	0	0
GGBA	116,697	0	0
81.UGA-0-41027-36 / ELECTRONS FOR DINNER: SEED PROJECT	14,994	0	0
GGBA	14,994	0	0
81.Subcontract No. 507175 / MIRRORS FOR 248 NM WAVELENGTH	28,536	0	0
GGBA	28,536	0	0
81.UGA-0-41027-32, Task #OOSP.10291.11.01.01 / 2018 - ECONOMIC EXPERTISE TO SUPPORT ...	1,433	0	0
GGBA	1,433	0	0
81.454262 / SMALL FIELD CAMPAIGN: ARCTIC ICE NUCL...	19,191	0	0
GGBA	19,191	0	0
81.PO # 1980525 / SCALABLE MULTISENSOR MULTITARGET TRAC...	31,251	0	0
GGBA	31,251	0	0
81.Subcontract No. 530768 / MICROBIAL CARBON CYCLING IN TERRESTRI...	19,617	0	0
GGBA	19,617	0	0
81.Contract No. 462211 / HYDROTHERMAL PROCESSING OF BIOMASS: A...	810	0	0
GGBA	810	0	0
81.JA/NREL TEGEN 2018 / TEGEN JOINT APPOINTMENT - NREL NATION...	13,697	0	0
GGBA	13,697	0	0
81.B632932 / EXASCALE ENERGY EARTH SYSTEM MODEL	62,632	0	0
GGBA	62,632	0	0
81.4000167205 / IMPROVING AND PARAMETERIZING THE DOE ...	40,867	0	0
GGBA	40,867	0	0
81.UGA-0-41027-37 / POWER GENERATION, LOCAL ECONOMIES, AN...	13,015	0	0
GGBA	13,015	0	0
81.454263 / COMBLE ARM MOBILE FACILITY (AMF) MEAS...	5,445	0	0
GGBA	5,445	0	0
81.B634747 / VACCINATION ON THE FLY: THE USE OF MO...	15,392	0	0
GGBA	15,392	0	0
81.453357 / DEVELOPMENT OF A MICROBIOME RESOURCE ...	10,793	0	0
GGBA	10,793	0	0
81.DE-SC0019746 / GENOMES TO ECOSYSTEM FUNCTION: TARGET...	132,628	0	0
GGBA	132,628	0	0
81.416197 / BACTERIAL:FUNGAL INTERACTIONS AND THE...	37,598	0	0
GGBA	37,598	0	0
81.530739 / MICROBIAL CARBON CYCLING IN TERRESTRI...	6,579	0	0
GGBA	6,579	0	0
81.B631047 / METALLOPOLYMERS AS AN EMERGENT CLASS ...	46,992	0	0
GGBA	46,992	0	0
81.SC-18-478 / CMI 1.1.12 CRITICAL MATERIAL RECOVERY FROM ORES AND LEAN SOURCES	329,585	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	329,585	0	0
81.SC-18-478 / CMI 3.2.12 CO-PRODUCT OPTIMIZATION FOR INDIUM RECYCLING FROM LCDS	58,111	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	58,111	0	0
81.SC-18-478 / CMI 1.1.13 RECOVERY OF CRITICAL MATERIALS AS BY-PRODUCTS	470,230	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	470,230	0	0
81.SC-18-478 / CMI 1.2.13 MOLTEN FLUORIDES FOR RARE EARTH ELECTROREDUCTION	99,336	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	99,336	0	0
81.SC-18-478 / CMI 1.2.14 ENHANCED SEPARATION OF CRITICAL MATERIALS	95,649	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	95,649	0	0
81.SC-18-478 / CMI 1.3.11 STRUCTURE & PROPERTIES OF CERIUM-STRENGTHENED ALUMINUM ALLOYS	53,670	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	53,670	0	0
81.SC-18-478 / CMI 4.2.11 BIOGEOCHEMICAL IMPACTS OF WASTE FROM CRITICAL MATERIALS RECOVERY	116,910	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	116,910	0	0
81.SC-18-478 / CMI 4.3.12 IMPACT OF RESEARCH ON GLOBAL MATERIAL SUPPLY CHAINS	67,266	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	67,266	0	0
81.SC-18-478 / CMI 4.3.14 CRITICALITY, LIFE CYCLES, MATERIAL FLOW & SCENARIOS	359,341	150,157	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	359,341	150,157	0
81.SC-18-478 / CMI 8.1.1 HUB MANAGEMENT	241,984	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	241,984	0	0
81.SC-18-478 / CMI 8.2.12 EDUCATION AND OUTREACH	192,385	0	0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	192,385	0	0
81.N000293273 / DISSOLVABLE SUPPORT FOR POWDER BED FUSION PROCESSED TITANIUM COMPONENTS	79,624	0	0
GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000293273)	79,624	0	0
81.495100 / DEVELOPMENT OF CABINET-BASED COMPUTED TOMOGRAPHY METHODS FOR STUDIES OF MELTING AND SOLIDIFI	54,828	0	0
GLAA / PASS-THROUGH FROM: LAS ALAMOS NATIONAL LAB (495100)	54,828	0	0
81.501188 / ELECTROSTATIC DISCHARGE PHYSICS	371,418	0	0
GLAA / PASS-THROUGH FROM: LAS ALAMOS NATIONAL LAB (501188)	371,418	0	0
81.CSM PROP 19-0165 / FELLOWSHIP: ADDITIVE MANUFACTURING GRADUATE FELLOWSHIP	31,455	0	0
GLAA / PASS-THROUGH FROM: LAS LAMOS NATIONAL LAB (CSM PROP 19-0165)	31,455	0	0
81.B630744 / SUPPORT FOR THE NEUTRON INDUCED FISSION FRAGMENT TRACKING EXPERIMENT TIME PROJECTION CHAMBE	103,637	0	0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B630744)	103,637	0	0
81.389906 / COMPUTATIONAL ESD STUDY	73,646	0	0
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (389906)	73,646	0	0
81.526052 / DOUBLE ENERGY (2E) DATA ANALYSIS ROUTINE	16,980	0	0
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (526052)	16,980	0	0
81.UGA-0-41025-150 / MECHANISTIC AND KINETIC STUDIES OF OXYGENATED COMPOUNDS ON SOOT PRECURSOR FORMATION	33,188	0	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-150)	33,188	0	0
81.UGA-0-41025-106 / CHARACTERIZATION IN SUPPORT OF ANION EXCHANGE MEMBRANE DEVELOPMENT	100,195	0	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-106)	100,195	0	0
81.UGA-0-41025-161 / MODELING UNCONVENTIONAL RESERVOIRS FOR ENERGY STORAGE	11,357	0	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-161)	11,357	0	0
81.UGA-0-41025-140 / EGS COLLAB MODELING SUPPORT	100,210	0	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-140)	100,210	0	0
81.UGA-0-41025-145 / PROTOTYPE MEMBRANE CHARACTERIZATION SYSTEM	24,716	0	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-145)	24,716	0	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	EXPENDITURES	THROUGH TO SUBRECIPIENTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	81.UGA-0-41025-144 / KINETIC MODEL DEVELOPMENT FOR LOW-TEMPERATURE BIOMASS CONVERSION	32,600	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-144)	32,600	0
	81.UGA-0-41025-142 / DEVELOPMENT OF REAL-TIME DIAGNOSTIC TECHNIQUES FOR ELECTROCHEMICAL DEVICE CELL MATE	53,545	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-142)	53,545	0
	81.UGA-0-41025-147 / COST EFFECTIVE III-V/SI INTEGRATION ENABLED BY THIN-FILM VAPOR-LIQUID-SOLID GROWTH	11,976	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-147)	11,976	0
	81.UGA-0-41025-148 / INTERDIGITATED BACK CONTACT SOLAR CELLS FOR SWITCHABLE PHOTOVOLTAIC WINDOWS	31,325	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-148)	31,325	0
	81.UGA-0-41025-146 / LOW COST EPITAXIAL GROWTH SUBSTRATES FOR III-V SOLAR CELLS	14,231	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-146)	14,231	0
	81.UGA-0-41025-149 / DETERMINATION OF SOLAR CELL PARAMETERS FROM SEM-BASED ELECTRICAL MEASUREMENTS	34,307	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-149)	34,307	0
	81.UGA-0-41025-152 / MODELING AND OPTIMIZATION OF HVAC THERMAL STORAGE IN COMMERCIAL BUILDING	27,522	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-152)	27,522	0
	81.UGA-0-41025-155 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZATION TECHNIQUES FOR HYDROGEN CARB	82,324	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-155)	82,324	0
	81.UGA-0-41025-153 / PRONTOIC CERAMIC MEMBRANE REACTORS FOR CO2 REDUCTION TO FUELS	15,229	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-153)	15,229	0
	81.UGA-0-41025-154 / INCORPORATING ADVANCED CHP MODELING & OPTIMIZATION INTO THE REOPT LITE WEB TOOL	91,852	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-154)	91,852	0
	81.UGA-0-41025-157 / LITHIUM-SULFUR AND SOLID MECHANICS BATTERY MODELING	42,043	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-157)	42,043	0
	81.UGA-0-41025-158 / ELECTROLYTE DIAGNOSTICS FOR EXTREME FAST CHARGE APPLICATIONS	12,121	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-158)	12,121	0
	81.UGA-0-41025-159 / BRIDGING THE GAP BETWEEN DFT AND BEYOND-DFT CALCULATIONS	15,382	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-159)	15,382	0
	81.UGA-0-41025-163 / EXPERIMENTS FOR PREDICTIVE SYNTHESIS OF COMPLEX METAL OXIDES	12,597	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-163)	12,597	0
	81.UGA-0-41025-162 / SETO-CSP REAL-TIME OPERATIONS OPTIMIZATION SOFTWARE	70,500	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-162)	70,500	0
	81.JT APPT THOMAS GENNETT ORA in FY18 was CSM A18-0017 ?? / NREL: JOINT APPOINTMENT	95,362	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (JT APPT THOMAS GENNETT ORA IN FY18)	95,362	0
	81.UGA-0-41025-139 / STRESS RELAXATION CRACKING IN 347SS WELDS	102,103	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-139)	102,103	0
	81.292448 / INTEGRATED COMPUTATIONAL MATERIALS ENGINEERING OF MEDIUM MANGANESE STEELS	105,231	0
	GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY (292448)	105,231	0
	81.188854 / XFC BY RATIONALLY MITIGATING IRREVERSIBLE LITHIUM PLATING IN GRAPHITE	30,457	0
	GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (188854)	30,457	0
	81.CSM PROP 19-0162 / DEVELOPMENT OF NH3 SYNTHESIS CATALYSTS AND SORBENTS FOR A FAST-RAMPING DISTRIBUTED	51,068	0
	GLAA / PASS-THROUGH FROM: STARFIRE ENERGY (CSM PROP 19-0162)	51,068	0
	81.SA-19-04 / PUSHING THE STATE OF THE ART IN STEEL RECYCLING THROUGH INNOVATION IN SCRAP SORTING AND IN	17,169	0
	GLAA / PASS-THROUGH FROM: SUSTAINABLE MANUFACTURING INNOVATION ALLIANCE CORP (SA-19-04)	17,169	0
	81.GS 2101 014 CSM 18.01 / METHANE AROMATIZATION IN A MEMBRANE REACTOR	34,680	0
	GLAA / PASS-THROUGH FROM: TDA RESEARCH, INC. (GS 2101 014 CSM 18.01)	34,680	0
	81.CSM PROP 18-0447 / SBIR PHASE II FOR WOVEN AND BUNDLED GRAPHITE	31,308	0
	GLAA / PASS-THROUGH FROM: TECHNOLOGY APPLICATIONS, INC. (CSM PROP 18-0447)	31,308	0
	81.18-0332 / NUSEC FELLOWSHIP	54,707	0
	GLAA / PASS-THROUGH FROM: U. S. NUCLEAR REGULATORY COMMISSION (18-0332)	54,707	0
	81.0135GWA666 FAU 442591JD21841 / ENERGY WHERE IT MATTERS: DELIVERING HEAT TO THE MEMBRANE/WATER INTEF	90,244	0
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0135GWA666 FAU 442591JD21841)	90,244	0
	81.F720180004S2 / PROTON-CONDUCTING CERAMIC ELECTROLYZERS FOR HIGH-TEMPERATURE WATER SPLITTING	143,496	0
	GLAA / PASS-THROUGH FROM: VERSA POWER SYSTEMS INC. (F720180004S2)	143,496	0
	81.17-467-CSM / RAISE: TAQS: ENTANGLEMENT AND INFORMATION IN COMPLEX NETWORKS OF QUBITS	31,177	0
	GLAA / PASS-THROUGH FROM: WEST VIRGINIA UNIVERSITY (17-467-CSM)	31,177	0
	81.UGA-0-41025-151 / INTERDIGITATED BACK CONTACT SOLAR CELLS FOR SWITCHABLE PHOTOVOLTAIC WINDOWS	65,807	0
	GLAA	65,807	0
	81.UGA-0-41025-143 / 2D MATERIALS FOR LOW COST EPITAXIAL GROWTH OF SINGLE SUN GAAS	16,629	0
	GLAA	16,629	0
	81.452456 / ACOUSTIC CONTRAST NANOFLUIDS	258	0
	GLAA	258	0
	81.451887 / A HYBRID UQ ALGORITHM FOR A CLASS OF MULTI-LAYERED HETEROGENEOUS MEDIA	31,956	0
	GLAA	31,956	0
	81.CSM PROP / DIRECT METALIZATION WITH REACTIVE INKS - ASSESSMENT OF RELIABILITY	55,413	0
	GLAA	55,413	0
	81.DE-AC07-05ID14517 / MINIATURE SCALE LIQUID METAL OXYGEN PURIFICATION AND MEASUREMENT SYSTEM	25,757	0
	GSAA / PASS-THROUGH FROM: THE BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM (DE-AC07-05ID1)	25,757	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>			
	93.600 / HEAD START	42,326	0
	GFEA	42,326	0
	93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING	531,850	52,384
	GFEA	531,850	52,384
	93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	339,333	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0227-003)	-6,653	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0249-002)	118,642	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0261-002)	39,671	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0261-002_AMD02)	187,673	0
	93.659 / ADOPTION ASSISTANCE	35,213	0
	GFEA / PASS-THROUGH FROM: CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-164477)	35,213	0
	93.556 / PROMOTING SAFE AND STABLE FAMILIES	828	0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E4132C)	828	0
	93.676 / UNACCOMPANIED ALIEN CHILDREN PROGRAM	54,874	0
	GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (50097)	54,874	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY</u>			
	93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	7,065,677	1,370,807
	GFEA	6,002,198	1,300,892
	GFEA / PASS-THROUGH FROM: ARBOR RESEARCH COLLABORATIVE FOR HEALTH (P140_1_R01HS025756-01)	25,890	0
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (113302)	-109	0
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (113316_AMD02)	12,326	0
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119277)	38,808	0
	GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (REG510314_AMD02)	3,996	0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E3604B-2)	-169	0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E3604B-7_YR02)	-2,219	0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E4954C)	20,769	0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2038052_AMD03)	44,842	0
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A015658)	22,601	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (S-GRD1718-SC24)		862,146	69,915
GFEA / PASS-THROUGH FROM: KAISER FOUNDATION HEALTH PLAN COLORADO (11JGLAN-01-UCDM1)		-514	0
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11722SUB_CF)		9,846	0
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11885SUB_MOD01)		24,918	0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (A08206)		348	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY</u>			
93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY		9,635	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E0952BB)		2,097	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E0952DD)		9,447	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E0952R)		-1,909	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION</u>			
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE		1,450,530	173,918
GFEA		1,342,392	173,918
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (19-3775)		108,138	0
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS		1,181,116	144,740
GFBA		1,187,034	144,740
GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (254912)		404	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (1600184_AMD03)		-252	0
GFEA / PASS-THROUGH FROM: WEST VIRGINIA UNIVERSITY (04-441-UC-YR04)		-6,070	0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM		5,367,387	1,590,998
GFEA		2,674,462	846,660
GGBA		2,011,771	744,338
GLAA		431,518	0
GFBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (115367)		19,293	0
GFBA / PASS-THROUGH FROM: CENTER FOR CONSTRUCTION RESEARCH AND TRA (3001-603-01)		174,405	0
GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-200-802-19-01)		47,479	0
GGBA / PASS-THROUGH FROM: CENTER FOR HEALTH, WORK & ENVIRONMENT (FY17.347.006 AMIDON)		6,176	0
GLAA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60039542 CSM)		2,283	0
93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL		438,026	0
GFEA		367,528	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (PCS-1504-30430)		12,887	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WUHS 114528)		5,909	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WUHS 114529)		34,748	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WUHS 116058_SUPP)		16,954	0
93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES		38,361	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS MEDICAL BRANCH AT GA (18-027)		38,361	0
93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION		160,274	0
GFEA		160,274	0
93.061 / INNOVATIONS IN APPLIED PUBLIC HEALTH RESEARCH		10,677	0
GFEA / PASS-THROUGH FROM: APDM, INC. (RSA-02-NIH001_NCE)		10,677	0
93.080 / BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH		19,892	0
GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2015001-PI-2)		-19	0
GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2015001-PI-3)		6,184	0
GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2015001-PI-4)		13,727	0
93.135 / CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION		27,413	0
GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00003351)		14,613	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS, HOUSTON (00003340)		12,800	0
93.200-2016-90154 / DEVELOPMENT OF AN INTEGRATED APPROACH TO STRESS-RELATED GROUND HAZARDS IN UNDERGROU		214,167	0
GLAA		214,167	0
93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION		74,108	0
GFEA / PASS-THROUGH FROM: KAISER PERMANENTE (OOS030157-01)		74,108	0
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE		-131	0
GFEA		-43	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (SUB#15-2764)		-88	0
93.185 / IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SE		698,386	20,725
GFEA		698,386	20,725
93.939 / HIV PREVENTION ACTIVITIES NON-GOVERNMENTAL ORGANIZATION BASED		1,002,154	374,070
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (PS#111674)		271,502	0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035)		63	0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035_MOD06)		991	0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035_MOD10)		151,796	111,651
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035_MOD15)		262,677	262,419
GFEA / PASS-THROUGH FROM: WESTAT, INC (6579-S12)		10,256	0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6579-S12_DEOB)		304,869	0
93.200-2017-94491 / DESIGN OF AN OPTICALLY ACCESSIBLE SCALED-VERSION OF A LONGWALL COAL MINE FOR INVESTI		222,204	0
GLAA		222,204	0
93.184 / DISABILITIES PREVENTION		-6	0
GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2011001-PI-3)		2	0
GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2011001-VIII-4)		-8	0
93.431 / NETWORKING2SAVE0: CDCES NATIONAL NETWORK APPROACH TO PREVENTING AND CONTROLLING TOBACCO-RELATE		33,462	0
GFEA / PASS-THROUGH FROM: NATIONAL COUNCIL OF BEHAVIORAL HEALTH (AWD-192316)		33,462	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>			
93.779 / CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS		106,136	0
GFEA / PASS-THROUGH FROM: LEWIN GROUP (TLG15044-5645.04)		106,136	0
93.793 / MEDICAID TRANSFORMATION GRANTS		114,029	0
GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (SUB#49753)		33,867	0
GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (SUB#49753_YR04)		70,769	0
GFEA / PASS-THROUGH FROM: INSIGHT POLICY RESEARCH (#144518)		9,393	0
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE		224,113	0
GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (48632)		43,693	0
GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (49866)		180,420	0
93.610 / HEALTH CARE INNOVATION AWARDS (HCIA)		-1,852	0
GFEA / PASS-THROUGH FROM: METRO COMMUNITY PROVIDER NETWORK (141715)		-1,852	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</u>			
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH		464,346	268,794
GFEA		213,861	140,768
GGBA		204,141	128,026
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3003692899)		-11	0
GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500002013_AMD01)		35,057	0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61261377-106908_AMD01)		1,031	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004144259_AMD04)		10,267	0
93.IU01FD006533 / ASSESSING THE SKIN PHARMACOKINETICS OF TOPICAL DRUGS, AND THE BIO(IN) EQUIVALENCE OF T		2,839	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF BATH (IU01FD006533)		2,839	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>				
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS			3,594,442	1,599,750
GFEA			3,479,860	1,629,381
GGBA			100,195	0
GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-600-160-15-13)			2,322	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (220039)			-45	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (220040)			-36,131	-29,631
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1010559_UCDENVER)			48,090	0
GFEA / PASS-THROUGH FROM: TEXAS HEALTH INSTITUTE (AWD-093259)			64	0
GFEA / PASS-THROUGH FROM: TEXAS HEALTH INSTITUTE (AWD-141200)			85	0
GFEA / PASS-THROUGH FROM: TEXAS HEALTH INSTITUTE (AWD-153221)			2	0
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN			209,914	0
GFEA			35,983	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG011695-03)_AMD03)			34,365	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG011695-04))			139,566	0
93.191 / GRADUATE PSYCHOLOGY EDUCATION			243,078	0
GFEA			243,078	0
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH			-126,972	0
GFEA			-126,972	0
93.251 / UNIVERSAL NEWBORN HEARING SCREENING			230,062	153,100
GFEA			230,062	153,100
93.359 / NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS			513,006	0
GFEA			513,006	0
93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM			178,755	0
GFEA			-16	0
GKAA			178,771	0
93.266 / HEALTH SYSTEMS STRENGTHENING AND HIV/AIDS PREVENTION, CARE AND TREATMENT UNDER THE PRESIDENT'S			123,771	0
GFEA			123,771	0
93.918 / GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE			249	0
GFEA / PASS-THROUGH FROM: PUEBLO COMMUNITY HEALTH CENTER (AWD-151259)			249	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>				
93.933 / DEMONSTRATION PROJECTS FOR INDIAN HEALTH			35,367	0
GFEA / PASS-THROUGH FROM: MONTANA-WYOMING TRIBAL LEADERS COUNCIL (U26IHS300285/03)			-1	0
GFEA / PASS-THROUGH FROM: WESTERN CAROLINA UNIVERSITY (A14-0036-S003)			35,368	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>				
93.113 / ENVIRONMENTAL HEALTH			9,929,214	2,311,209
GFBA			105,240	17,420
GFEA			7,511,873	1,966,564
GGBA			1,742,364	327,225
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (80539909)			30,529	0
GFEA / PASS-THROUGH FROM: CLEMSON UNIVERSITY (1737-209-2010273)			-4	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20095603)			-295	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20095604)			58,626	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20095605)			63,094	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20118001)			194,145	0
GFEA / PASS-THROUGH FROM: UNIVERSITAS PADJADJARAN (230/UN6.C/PKS/2017)			10,800	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00428-01)			49,707	0
GGBA / PASS-THROUGH FROM: ACCESS SENSOR TECHNOLOGIES, LLC (2017-5384191)			129,340	0
GGBA / PASS-THROUGH FROM: MOUNT SINAI SCHOOL OF MEDICINE (0255-A401-4609)			33,795	0
93.121 / ORAL DISEASES AND DISORDERS RESEARCH			6,160,525	910,650
GFBA			424,762	15,457
GFEA			5,390,758	895,193
GFEA / PASS-THROUGH FROM: NORTHERN ARIZONA UNIVERSITY (1003776-01)			7,126	0
GFEA / PASS-THROUGH FROM: ORAL FLUID DYNAMICS LLC (AWD-191712)			12,130	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004655430_AMD01)			9,952	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (567164)			25,793	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6403-1081-00-C)			270,883	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (11152SC)			2,435	0
GGBA / PASS-THROUGH FROM: ALLANDER BIOTECHNOLOGIES, LLC (2R44DE024659-02)			16,686	0
93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS			6,760,623	556,636
GFBA			250	0
GFEA			6,401,805	556,636
GGBA			133,829	0
GFBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0039333-PROJ0010825)			166,822	0
GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30001518-13-02)			-1	0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1008367)			-1,374	0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1008367_AMD02)			55,133	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (113622-1)			7	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11087)			4,152	0
93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH			965,400	23,496
GFBA			158,846	0
GFEA			333,863	6,291
GGBA			312,945	17,205
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)			15,478	0
GFEA / PASS-THROUGH FROM: CORNELL UNIVERSITY (16091488)			10,047	0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)			55,365	0
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04)			24,698	0
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)			26,868	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200001188-17-230)			27,290	0
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH			-2,063	0
GFBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (108591)			-24	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (SUB#108591)			-2,355	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (SUB#108951)			316	0
93.242 / MENTAL HEALTH RESEARCH GRANTS			11,645,812	1,094,757
GFBA			4,923,082	390,344
GFEA			4,801,450	698,922
GGBA			271,599	0
GFBA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R1009)			336,560	0
GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF MEDICINE (149869.5101561.0107)			19,647	0
GFBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0039805-PROJ0011019)			70,528	0
GFBA / PASS-THROUGH FROM: RESEARCH FOUNDATION FOR MENTAL HYGIENE, (124377)			28,253	0
GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61575814-125036)			229,383	5,491
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 G PQ284)			1,023	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (572159)			201,795	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TORONTO (497417-SUBGRANT2)			94,169	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME		
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (17-M109_AMD02)	10,865	0
	GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (23590-114352)	14	0
	GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50081-R01-UCCH1)	146,306	0
	GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UCD01)	186,445	0
	GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UCD02)	106,006	0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (9223-8336)	-1,532	0
	GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (UMI AI068632-06)	3,000	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000506211-001)	41,587	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2007-1859/MH080246)	27	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (FP062571-02-PR)	14,606	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37573-01-00_AMD02)	68,695	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS (6132844/RFS2011235)	16,993	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS (6141589/RFS2012139)	-19	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS WORCESTER (RFS2016008_AMD03)	3,696	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3001172426)	-310	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3003319157_AMD04_CF)	5,970	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004544100)	5,557	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (UPITTS 110184)	-22	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10691)	20,926	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10869)	31,068	0
	GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU17092_AMD02)	8,445	0
93.273 / ALCOHOL RESEARCH PROGRAMS		3,476,225	66,122
	GFBA	680,828	0
	GFEA	2,413,415	66,122
	GGBA	65,659	0
	GFBA / PASS-THROUGH FROM: MIND RESEARCH NETWORK (6136-001)	-19,995	0
	GFEA / PASS-THROUGH FROM: CORAMIR BIOMEDICAL, INC (R41HL137564-UCD)	-2,726	0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (130996 G003859)	299,737	0
	GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR101085 (CON-80000946))	9,123	0
	GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (1R01AA026313-01A1)	30,184	0
93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		14,501,004	2,360,053
	GFBA	4,516,412	311,954
	GFEA	5,607,717	1,629,542
	GGBA	1,839,961	418,557
	GKAA	133,209	0
	GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (S396955)	83,386	0
	GFBA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A034462)	38,205	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (115649709)	51,909	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P006761501)	1,314,451	0
	GFBA / PASS-THROUGH FROM: WAVIMED, INC. (OCG6731B)	28,762	0
	GFBA / PASS-THROUGH FROM: YALE UNIVERSITY (M17A12710 (A11106))	84,983	0
	GFEA / PASS-THROUGH FROM: DEPAUL UNIVERSITY (501203SG133_AMD02)	4,398	0
	GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (AWD-184855)	7,614	0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (230297_AMD01)	29,514	0
	GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (19-AO-S4-003671)	22,198	0
	GFEA / PASS-THROUGH FROM: RAND CORPORATION (9920180091_AMD01)	11,023	0
	GFEA / PASS-THROUGH FROM: RAND CORPORATION (9920180095)	42,296	0
	GFEA / PASS-THROUGH FROM: RTI INTERNATIONAL (3-312-0215457-527391L_MOD2)	35,356	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSPO0011991_AMD02)	11,922	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (1200542)	12,064	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (SPC-000765)	9,584	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (566032)	110,068	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (414337-G)	5,490	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (116161860)	31,615	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (18-1864 UCD)	-12,547	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (19-0264 UCD)	429,415	0
	GGBA / PASS-THROUGH FROM: OREGON SOCIAL LEARNING CENTER (HENRY OSLC 2018)	20,031	0
	GGBA / PASS-THROUGH FROM: REAL PREVENTION (2R42DA039595-02A1)	15,261	0
	GKAA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500002278)	16,707	0
93.282 / MENTAL HEALTH NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH TRAINING		121,153	30,878
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (112404/118086)	111,018	2,307
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (112404_MOD04)	10,135	28,571
93.286 / DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH		2,628,669	324,286
	GFBA	1,170,761	244,013
	GFEA	305,278	0
	GGBA	570,072	80,273
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003988514)	148,098	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-19-0013)	226,955	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N002059301)	163	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10822)	103,943	0
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11082SUB_MOD05)	15,327	0
	GKAA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5529-UNC-DHHS-2562)	88,072	0
93.310 / TRANS-NIH RESEARCH SUPPORT		6,077,103	556,919
	GFBA	2,103,593	0
	GFEA	3,349,299	556,919
	GFBA / PASS-THROUGH FROM: MEMORIAL HOSPITAL OF RHODE ISLAND (5001311)	46,213	0
	GFBA / PASS-THROUGH FROM: WOMEN AND INFANT HOSPITAL OF RHODE ISLAN (5001451-LEBOURGEOIS)	89,804	0
	GFCA / PASS-THROUGH FROM: AMERICAN ASSOCIATION OF COLLEG (AWARD LETTER 5/8/2018)	1,909	0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (203-7886)	2,406	0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (203-7966)	31,013	0
	GFEA / PASS-THROUGH FROM: INFINITE BIOMEDICAL TECHNOLOGIES (R44HD090811)	28,495	0
	GFEA / PASS-THROUGH FROM: INFINITE BIOMEDICAL TECHNOLOGIES (R44HD090811_YR2)	120,678	0
	GFEA / PASS-THROUGH FROM: NORTHEASTERN UNIVERSITY (500559-78053)	6,314	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004090920)	1	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10045839-02)	117,343	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GC12238 146853)	-229	0
	GSAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (93.310)	159,149	0
	GSAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (P0533916)	296	0
	GSAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (P0533726)	20,819	0
93.351 / RESEARCH INFRASTRUCTURE PROGRAMS		5,272,199	670,512
	GFBA	1,712,713	0
	GFEA	2,401,161	657,411
	GGBA	1,091,682	13,101
	GFBA / PASS-THROUGH FROM: DENVER MUSEUM OF NATURE & SCIENCE (OCG6353)	66,643	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		EXPENDITURES	THROUGH TO SUBRECIPIENTS
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
93.393 / CANCER CAUSE AND PREVENTION RESEARCH		10,324,734	677,339
GFBA		616,609	0
GFEA		7,861,830	513,795
GGBA		451,830	85,216
GFBA / PASS-THROUGH FROM: NORTHEASTERN UNIVERSITY (500470-78051)		84,902	0
GFEA / PASS-THROUGH FROM: BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (52454.2002720.669304_AMD0)		21,589	0
GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500002990)		9,013	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (95080RSUB#20126)		-88	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000689189)		-111	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000738923)		88	0
GFEA / PASS-THROUGH FROM: H.LEE MOFFITT CANCER CENTR & RESEARCH IN (10-19488-99-01-G5)		30,429	0
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-0851-4609_AMD01)		-1,890	0
GFEA / PASS-THROUGH FROM: KLEIN BUENDEL, INC. (0266-0135-000)		367	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20112402_UCD_CF)		94,023	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (AWD-171414)		17,944	0
GFEA / PASS-THROUGH FROM: NATIONAL MARROW DONOR PROGRAM (276708)		28,754	0
GFEA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60063244_AMD02)		203,961	0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1005824_UCDENVER_AMD02)		-54,617	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1640 G TB452_AMD02)		76,221	58,328
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1640 G TB452_NCE)		228,520	20,000
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT (UCHC7-93133658-A1)		88,481	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004565553_AMD02)		127,724	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N005166102_AMD02)		166,695	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (571532_AMD01)		35,934	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (173405322)		86,722	0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6426-S02)		2,617	0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6426-S02_MOD03)		8,167	0
GGBA / PASS-THROUGH FROM: KLEIN BUENDEL (0301-0152-000)		24,456	0
GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (M17A12681 (A11033))		21,711	0
GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (GR100701 (CON-80000846))		50,636	0
GGBA / PASS-THROUGH FROM: ROSWELL PARK CANCER INSTITUTE (267-01)		26,276	0
GGBA / PASS-THROUGH FROM: MCNC UNIVERSITY OF NORTH CAROLINA (20180271-02-CSU)		15,941	0
93.394 / CANCER DETECTION AND DIAGNOSIS RESEARCH		900,337	34,095
GFBA		251,595	1,593
GFEA		401,713	32,502
GFEA / PASS-THROUGH FROM: ACRIN (AWD123111)		-39	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000881933)		-322	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000916683)		49,757	0
GFEA / PASS-THROUGH FROM: KLEIN BUENDEL, INC. (0315-0166-005)		123,698	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (631K665)		73,935	0
93.395 / CANCER TREATMENT RESEARCH		5,229,825	143,540
GFEA		3,846,643	58,289
GGBA		243,210	85,251
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA (5110556)		124,091	0
GFBA / PASS-THROUGH FROM: YALE UNIVERSITY (C13A11471(A08967))		-23	0
GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN4684755UC_AMD03)		27,882	0
GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000788993)		18,487	0
GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000788993_AMD04)		251,022	0
GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000846091)		-755	0
GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001163074)		129,875	0
GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001163074_AMD03)		32,290	0
GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001257040)		64,997	0
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (MCR-0078-PC2)		-9,919	0
GFEA / PASS-THROUGH FROM: METCURE THERAPEUTICS, LLC (STTR-17-01UC)		5,109	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20107201_UCD_AMD01)		-2,662	0
GFEA / PASS-THROUGH FROM: NRG ONCOLOGY FOUNDATION , INC (RABEN-YR.2_YR03)		33	0
GFEA / PASS-THROUGH FROM: NRG ONCOLOGY FOUNDATION , INC (UCD-YR.1)		1,355	0
GFEA / PASS-THROUGH FROM: NSABP FOUNDATION, INC (NSABP-TIND #340_NCE)		2,574	0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (9009627_UCDENVER)		11,166	0
GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (2U10CA32102-32)		-1	0
GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG 05041)		71	0
GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CA32102/37429)		24,729	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF BRITISH COLUMBIA (PG20R48617)		2,500	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (101775923_AMD01)		61,236	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955)		108,496	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955_AMD03)		141,166	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UB011)		12,681	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20121788-01)		-731	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (415894-G)		24,839	0
GGBA / PASS-THROUGH FROM: MBC PHARMA, INC. (CSU-04)		60,674	0
GGBA / PASS-THROUGH FROM: UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110554)		48,790	0
93.396 / CANCER BIOLOGY RESEARCH		6,484,727	368,233
GFBA		146,420	0
GFEA		6,330,326	368,233
GFEA / PASS-THROUGH FROM: ROSWELL PARK CANCER INSTITUTE (173-01)		14	0
GFEA / PASS-THROUGH FROM: ROSWELL PARK CANCER INSTITUTE (173-01_AMD03)		2,094	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GC12131 144663)		-303	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GC12131-141614)		38	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUSM 116379)		6,138	0
93.398 / CANCER RESEARCH MANPOWER		1,378,715	31,031
GFBA		54,459	0
GFEA		1,287,302	31,031
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (417084_AMD05)		30,046	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (417084G_AMD04)		-26	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (417345)		6,934	0
93.837 / CARDIOVASCULAR DISEASES RESEARCH		23,655,344	2,693,375
GFBA		3,752,149	641,764
GFEA		16,656,949	2,051,611
GGBA		522,992	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (33539)		-3,783	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W001052403)		204,733	0
GFEA / PASS-THROUGH FROM: ADULT CONGENITAL HEART ASSOCIATION (PN200807-121)		709	0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (7000000678)		25,319	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (113182)		-5,508	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (113182_AMD04)		118,184	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO SUBRECIPIENTS
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (1P20HL101408-01)		-4,032	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (MGH# 224883)		-435	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (PS#225708_MOD5_NCE)		27,208	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB-138511)		110,134	0
GFEA / PASS-THROUGH FROM: CORNELL UNIVERSITY (84545-11082)		58,043	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E5151-1)		29,161	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000803471)		-2,578	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000911022_AMD3)		134,746	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (16-M122_AMD02)		10,653	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (16-M122_AMD04)		36,208	0
GFEA / PASS-THROUGH FROM: HOUSTON METHODIST RESEARCH INSTITUTE (15250026-152_NCE)		2,238	0
GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN4687798UCD_NCE)		170,841	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002729470)		-1,331	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003275021_MOD01)		13,090	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003275021_MOD02)		12,904	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003275021_MOD03)		7,258	0
GFEA / PASS-THROUGH FROM: KAISER FOUNDATION HEALTH PLAN COLORADO (5U19HL091179)		-106	0
GFEA / PASS-THROUGH FROM: KAISER FOUNDATION HEALTH PLAN COLORADO (RNG200225-UCD)		4,494	0
GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901477-DENVER)		15	0
GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901477-DENVER_AMD01)		255	0
GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901477-DENVER_AMD02)		68	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (232813)		21,182	0
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-212513/PO#66173554)		13,221	0
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-212513-01)		5,219	0
GFEA / PASS-THROUGH FROM: MT.SINAI SCHOOL OF MEDICINE,NY (0255-1121-4609_AMD04)		201,591	0
GFEA / PASS-THROUGH FROM: MT.SINAI SCHOOL OF MEDICINE,NY (0255-1121-4609_AMD05)		41,392	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20082307_AMD04)		-22	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20102103)		84,290	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20106602_UCD_AMD01)		-97,455	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20106602_UCD_AMD02)		307,127	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20112502_AMD01)		31,211	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20120101)		39,696	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60043010 UC_AMD01)		-109	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60043010 UC_AMD02)		21,612	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60043010 UC_AMD03)		9,436	0
GFEA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60041988)		27,037	0
GFEA / PASS-THROUGH FROM: OKLAHOMA MEDICAL RESEARCH FOUNDATION (0284-04/MC_INFLAMM)		-39,049	0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1002919-UCD)		-17,251	0
GFEA / PASS-THROUGH FROM: STATE UNIVERSITY OF NEW YORK,BUFFALO (AWD-192470)		271,346	0
GFEA / PASS-THROUGH FROM: UNIV OF TEXAS HSC HOUSTON (00088020)		-860	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000503570-034 A01)		-54,931	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000503570-034 A02)		5,214	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000513551-001)		138,714	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2014-3102_AMD04)		49,111	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CINCINNATI (005422-1005891)		92	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CINCINNATI (SUB#131950)		13,786	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (53083)		9,209	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (1001925667_AMD01)		21,778	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF LOUISVILLE (ULRF 13-1442B)		56,152	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004171781)		4,566	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004171781_AMD01)		-3,578	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004171781_AMD02)		36,271	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00009070)		102,979	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00009080)		780	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00009301)		-409	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197)		-20,642	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197_AMD01)		-4,887	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197_AMD03)		5,851	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5111622)		46,749	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (573474_AMD02)		3,455	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (575951_AMD03)		1,904	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0019286 (121765-1))		-9,460	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0036018(409931-2))		15	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0060189 (131017-1)_AMD01)		46,285	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (126160249063_AMD02)		15,711	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10009050-06ARRA)		137	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VERMONT (SUB-51511)		37	0
GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU16069)		-572	0
GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU16097_NCE)		563	0
GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU17139-A1)		11,007	0
GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU18045)		163,510	0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (AWD-133040)		-47	0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SUBAWARD NO. 60063406, PO #RF01051393)		38,874	0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SUBAWARD NO. 60061818, PO # RF01493253)		113,340	0
GGBA / PASS-THROUGH FROM: MAYO CLINIC - ROCHESTER (PO # 65311800)		63,588	0
93.838 / LUNG DISEASES RESEARCH		19,747,089	4,495,413
GFBA		415,314	0
GFEA		15,418,271	4,256,731
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111625)		101,890	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117381)		81,912	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119856)		81,843	0
GFEA / PASS-THROUGH FROM: CHANNING LABORATORY AT HARVARD MEDICAL S (SUB# 103118-3)		-9,420	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201160619:PO 963052-RSUB)		6,799	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (1-AF-30)		132,020	10,671
GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN4082903UCD)		1,248	0
GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN4687683UCD)		887	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002900198_AMD2)		3,295	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002951203)		3,579	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003162595)		25,566	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003381252_AMD03)		45,405	0
GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901534-UCD)		30,134	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (224404)		3,066	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (229886_AMD04)		13,901	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (229886_MOD05)		144,664	84,598
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (229960)		246,522	124,118

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		EXPENDITURES	THROUGH TO SUBRECIPIENTS
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (AWD-160936_MOD01)		73,065	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (AWD-160936_MOD02)		-18,268	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20051711)		55,653	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20051712)		397,235	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20079204_AMD05)		-21	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20094904_UCD_AMD1)		3,671	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20094905_UCD)		6,054	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113001)		229,038	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113002)		161,214	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113002_AMD01)		120,639	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113002_AMD02)		232,130	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113401-SZ)		3,501	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113401-SZ_AMD02)		52,062	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113402_AMD02)		61,103	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20114601_UCD SUB)		5,166	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20117301)		57,247	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20117601_UCD)		53,004	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (2020095406)		53,244	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (22207802)		-20,287	0
GFEA / PASS-THROUGH FROM: NATL JEWISH HOSPITAL (NJH-24031001)		-9,571	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0016040 60038094_MOD3)		172,155	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0016040 60038095_MOD3)		-5,398	0
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11005SUB)		8,148	0
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11068SUB)		9,574	9,574
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11662SUB_MOD02)		121,844	0
GFEA / PASS-THROUGH FROM: TEXAS TECH UNIVERSITY HEALTH SCIENCES CE (18028NS-02)		20,340	0
GFEA / PASS-THROUGH FROM: TEXAS TECH UNIVERSITY HEALTH SCIENCES CE (R01HL114677)		40,974	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000508552-001_AMD02)		6	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (0050538(128534-1))		102,399	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (0061638 (131407-2))		18,559	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9346)		85,449	300
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9346_AMD03B)		10,258	0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (VUMC 58954_AMD01)		-1,244	0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (VUMC 58954_AMD02)		478,205	0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (VUMC 58954_AMD03)		56,560	0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC 68056)		44,666	0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC63293_AMD02)		22,994	9,421
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS117619)		19,898	0
GFEA / PASS-THROUGH FROM: WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (183434-5E)		64,553	0
GFEA / PASS-THROUGH FROM: WESTAT, INC (9363-S02)		3	0
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (T849275 (GY01 T702665))		-3,878	0
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (A003522)		75,094	0
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (A003501)		143,155	0
93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		9,502,609	1,550,148
GFBA		3,048,156	95,051
GFCA		221,674	8,364
GFEA		4,666,981	1,331,568
GGBA		510,031	64,683
GLAA		137,650	50,482
GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500002689)		22,612	0
GFBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (11000643-011)		7,009	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111166_AMD04)		6,542	0
GFEA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60037724)		96	0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1011396_UCDENVER)		76,790	0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60923182-116088)		19,162	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-110014010-A1)		10,874	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00425-01)		106,727	0
GFEA / PASS-THROUGH FROM: WEST VIRGINIA UNIVERSITY (14-833-UCD_AMD01)		23,855	0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR104759(CON-80001512))		9,040	0
GGBA / PASS-THROUGH FROM: CYTEX THERAPEUTICS, INC. (R42AR066439-03)		178,936	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1554 G TD250)		240,720	0
GGBA / PASS-THROUGH FROM: CYTEX THERAPEUTICS, INC. (2R44AR061916-02)		32,894	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1350 G WA396)		174,705	0
GKAA / PASS-THROUGH FROM: SAINT LOUIS UNIVERSITY (43455)		8,155	0
93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		41,023,210	3,886,262
GFBA		468,377	0
GFEA		33,264,537	3,755,359
GGBA		820,622	125,282
GFBA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A062715)		49,503	0
GFBA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-212)		16,618	0
GFEA / PASS-THROUGH FROM: ACADEMIC PEDIATRIC ASSOCIATION (AWD-163955)		24	0
GFEA / PASS-THROUGH FROM: AUGUSTA UNIVERSITY (SUB#30835-57)		55,419	0
GFEA / PASS-THROUGH FROM: BATTELLE MEMORIAL INST PACIFIC NORTHWEST (277773)		185,544	0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (P.O 7000000508)		13,970	0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO#7000000740)		29,246	0
GFEA / PASS-THROUGH FROM: BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (51504.2000556.669304)		230	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (114959_MOD01)		16,782	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001531691)		17,500	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001531889)		21,311	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201140522)		137,566	0
GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30003275-04_AMD07)		-121	0
GFEA / PASS-THROUGH FROM: COLORADO RESEARCH PARTNERS LLC (2017-01_AMD01)		203,905	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL (DHH E1942-D)		-1,238	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0041-001-S001)		6,957	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (12-D13_AMD03)		1,381	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (15-D13_AMD03)		-1,832	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (16-D13_YR15)		297,925	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (17-D13)		50,418	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-144148)		70,132	0
GFEA / PASS-THROUGH FROM: IMMUNOMOLECULAR THERAPEUTICS (AWD-180475(TEMP)PRE)		2,144	0
GFEA / PASS-THROUGH FROM: JAEB CENTER FOR HEALTH RESEARCH (AWD-185062)		3,266	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS HOSPITAL (5P50DK082998)		-10	0
GFEA / PASS-THROUGH FROM: JOSLIN DIABETES CENTER INC (1987203-5_YR03_AMD03)		66,924	5,621
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (5R01DK079856-03)		54	0
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC15-047_AMD02)		-271	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC15-105)		3,872	0
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC-15-106)		85,790	0
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC-15-106_AMD06)		37,430	0
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC17-086-8C976)		4,280	0
GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (952615_AMD02)		524	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60037997UC)		7,550	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60042375 RUCCO)		3,566	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60042375 RUCCO_AMD02)		29,256	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60044864 UCD_AMD02)		79,849	0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60046311 UCD_AMD02)		46,082	0
GFEA / PASS-THROUGH FROM: OP-T-MUNE, INC (AWD-191146)		365,328	0
GFEA / PASS-THROUGH FROM: OP-T-MUNE, INC (R42DK115296-01)		1,146	0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (GPRC00870A)		25	0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60982058-115260_AMD02)		1,483	0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60982058-115260_AMD03)		37,456	0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60982058-115260_AMD04)		24,689	0
GFEA / PASS-THROUGH FROM: THE RESEARCH FOUNDATION FOR SUNY ON (1138946-77867)		2,344	0
GFEA / PASS-THROUGH FROM: TUFTS UNIVERSITY (5011663_SERV)		539	0
GFEA / PASS-THROUGH FROM: TUFTS UNIVERSITY (5011663-SERV)		169,382	0
GFEA / PASS-THROUGH FROM: UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (QP865570)		2,821	0
GFEA / PASS-THROUGH FROM: UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (QP865570_AMD4)		83,800	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (UA15-044_AMD05)		16,655	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000517729-SP009-001)		12,749	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (77639334)		3,678	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9211SC)		2,546	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (DP3DK113363PRE)		34,446	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE COUNTY (1300318A)		11,793	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004195231)		4,058	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK0003526/F037516_AMD6)		8,994	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT GREENSBORO (20170116_AMD02)		16,193	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5-33710)		1,221	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0019927 (124826-1)_AMD2)		2,317	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0019927 119913-07)		-66,428	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (18-3664_AMD01)		85,833	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6119-114-00-Y)		631,622	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6119-1144-00-Y)		-6,860	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1007-00-C)		-107,318	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1008-00-P)		6	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1008-00-R)		-875	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-C_MOD3)		59,550	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-U)		-95,124	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1042-00-C)		674,878	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1042-00-U_YR04)		294,181	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1050-00-C_AMD01)		191,126	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1050-00-U)		372,138	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-AZ_AMD01)		4,207	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-P)		183,348	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-P_AMD01)		981,531	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-R)		384,275	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (USF 6119-1276-00-C)		-220	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (18-2469 UCD)		6,361	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (19-2631-UCD)		14,822	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC8802)		5,804	0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (VUMC59672_AMD01)		-4,122	0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC40587_AMD01)		2	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICINE (WFHUS 113617)		9,627	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICINE (WFHUS 113617_AMD03)		-227	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICINE (WFHUS 114580)		-252	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICINE (WFHUS 114580_AMD02)		101,916	0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICINE (WFHUS 114580_AMD03)		308,890	0
GGBA / PASS-THROUGH FROM: WASHINGTON UNIVERSITY IN ST. LOUIS (WU-19-260)		33,478	0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (R01DK109345)		52,987	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND (1R01DK107761-02)		12,275	0
93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS		20,462,799	1,860,418
GFBA		2,188,281	367,431
GFCA		88,523	0
GFEA		15,695,425	1,340,707
GGBA		958,564	5,124
GLAA		381,616	147,156
GFBA / PASS-THROUGH FROM: FIELDLINE, INC. (OCG6764B)		47,877	0
GFBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (11703-G003808)		169,527	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117542)		42,561	0
GFEA / PASS-THROUGH FROM: CHILDRENS NATIONAL MEDICAL CENTER (30003963-32)		19,100	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (12(GG010312-15)/G11554/-2)		1,344	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (12(GG010312-31))		42,653	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (U54NS065701)		14,346	0
GFEA / PASS-THROUGH FROM: KAISER FOUNDATION HEALTH PLAN COLORADO (RNG200620_AMD05)		6,218	0
GFEA / PASS-THROUGH FROM: KENNEDY KRIEGER INSTITUTE (AWD-161756_MOD01)		1,009	0
GFEA / PASS-THROUGH FROM: KENNEDY KRIEGER INSTITUTE (AWD-161756_MOD02)		5,011	0
GFEA / PASS-THROUGH FROM: KENNEDY KRIEGER INSTITUTE (AWD-161756_MOD03)		12,811	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (226396_AMD06_NCE)		48,261	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (AVN011)		23,735	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (AWD-143065)		2,474	0
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC17-018-8C718)		17,565	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063)		73,798	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063_AMD04)		16,633	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (10493SC)		592	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (10701SC_AMD01)		295,951	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (7204SC)		-59	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (7204SC_AMD01)		-99	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9689SC_NCE)		3,110	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00505-01)		2,139	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (18-1431UCD)		19,254	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10629.160425)		6,325	0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (YALE-A06512)		-1,906	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (YALE-R01NS40822)		-7	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (4738SC)		1	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00011784)		38,907	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N004730303)		20,243	0
GGBA / PASS-THROUGH FROM: CREIGHTON UNIVERSITY (270744-824554)		155,005	0
GGBA / PASS-THROUGH FROM: CREIGHTON UNIVERSITY (270748)		61,107	0
GLAA / PASS-THROUGH FROM: VENDERBILT UNIVERSITY (UNIV60640)		4,904	0
93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH		43,528,060	4,655,098
GFBA		1,874,635	19,294
GFEA		19,179,350	2,028,677
GGBA		10,778,388	2,593,659
GLAA		22,333	8,529
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (201401154-01)		-30,115	0
GFCA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (SUBAWARD 3RX98)		6,905	0
GFCA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (23-S162337)		37,518	0
GFCA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG-18-61064-01)		141,334	0
GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (31594C)		-9,696	0
GFEA / PASS-THROUGH FROM: AURORA ONCOLOGY, INC (AWD-193730)		22,453	0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16ITN129)		7,972	0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16ITN129_AMD02)		-6,668	0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY17ITN198_F.R.)		15,810	0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY18ITN175)		111,806	0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY18ITN175_YR06)		62,861	0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY18ITN273)		33,825	0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY18ITN273_AMD01)		2,059	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110009)		27,137	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110009_AMD05)		10,041	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110140)		3,839	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110230_AMD02)		12,667	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117360)		9	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119583)		42,994	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (AWD-144557_NCE)		101,872	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (PS# 114342_MOD02)		2,958	0
GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (G0100279_AMD02)		2	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001565179)		19,104	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (P2013-0259_UCO_14_1)		866	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848-ADMIN CORE)		70,526	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848-ADMIN CORE_AMD03)		5,549	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407 PILOT)		69,064	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407 PILOT_AMD03)		1,996	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408)		140	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408 CT1 OMEGA)		67,664	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408-CT1-OMEGA_AMD03)		3,459	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409 CT2 DIET STUDY)		-972	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409 CT2 DIET STUDY_A3)		-220	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409-CT2 DIET STUDY)		54,887	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (140755)		274,495	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB#305577)		155,500	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG012031-10))		54,309	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (4(GG011631-07))		17,572	0
GFEA / PASS-THROUGH FROM: CONSORTIUM OF EOSINOPHILIC GASTROINTESTI (135407-PILOT)		6,013	0
GFEA / PASS-THROUGH FROM: CONSORTIUM OF EOSINOPHILIC GASTROINTESTI (135407-PILOT TNE)		85,176	0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (189925/201209/209235)		-17	0
GFEA / PASS-THROUGH FROM: EASTERN VIRGINIA MEDICAL SCHOOL (S140181-1_AMD04)		17,341	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A008744)		48,937	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A015866_AMD03)		88,895	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T075116)		-907	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T255936)		-1,636	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T418996)		-315	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T521690)		420	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T521990_AMD01)		1,783	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T786312)		116,061	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T786312_AMD05)		87,363	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T813818)		529	0
GFEA / PASS-THROUGH FROM: FAMILY HEALTH INTERNATIONAL (P016002956_MOD02)		-3,817	0
GFEA / PASS-THROUGH FROM: FAMILY HEALTH INTERNATIONAL (P017001905_NCE)		1,278,603	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000803567)		6	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000892015)		5	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (220251_AMD02)		207,343	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (220251_AMD03)		88,474	0
GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50711-R01-UC01)		99,611	0
GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50712-R01-UC01)		82,885	0
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-B011-4609)		49,521	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002127600)		73,438	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002292913_MOD06PT2)		3,700	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002292913_MOD09)		4,937	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002292914)		12,022	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002438803)		6,531	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003723248)		32,616	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003723248_MOD01)		12,600	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003739248_MOD01B)		11,062	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003739248_MOD01C)		12,360	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003963258)		2,367	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003963258_MOD03)		6,078	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR 01 MOD 03)		-1,384	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR 01_MOD03)		-1,465	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR 07 MOD 05)		26,655	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR 07_MOD04)		17,978	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD)		-2,641	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD04)		-571	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD06)		95,290	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD09)		103,010	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PO# 2002127600)		343	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PO#2002292885)		-32	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PO#2002292911)		-65	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PO#2002292914)		-279	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PO#2002641780_MOD04PT2)		7,387	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PTSO LDR12 PCVCY13)		9,057	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (UM1A1068632-12_MOD01PT2)		30,859	0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (4681)		573	0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9500_AMD01)		67,194	0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9632_AMD01)		50,536	0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (SUB#9268)		8	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20065510)		4,903	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20089705_AMD04)		4,648	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20096404 / 20097104_AMD07)		397,360	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20096405)		34,491	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20097105)		100,410	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20116401_AMD01)		38,580	0
GFEA / PASS-THROUGH FROM: NATL JEWISH HOSPITAL (20000134_AMD04)		26,116	0
GFEA / PASS-THROUGH FROM: OKLAHOMA MEDICAL RESEARCH FOUNDATION (0247-03DEN)		3	0
GFEA / PASS-THROUGH FROM: OKLAHOMA MEDICAL RESEARCH FOUNDATION (0247-05DEN_AMD06)		-275	0
GFEA / PASS-THROUGH FROM: OP-T-MUNE, INC (R24DK115296-01)		1,146	0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (GVOLL0291C-HERSON)		-43	0
GFEA / PASS-THROUGH FROM: PANORAMA RESEARCH INC. (AWD-180531)		183,168	0
GFEA / PASS-THROUGH FROM: RESEARCH FOUNDATION FOR MENTAL HYGIENE, (26289_AMD03)		251,717	0
GFEA / PASS-THROUGH FROM: RTI INTERNATIONAL (4-312-0215445-527251)		17,096	0
GFEA / PASS-THROUGH FROM: RUSH UNIVERSITY (14100301_AMD04)		294,948	0
GFEA / PASS-THROUGH FROM: SALK INSTITUTE FOR BIOLOGICAL STUDIES (P0248529_YR02)		173,074	0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61864260-48307)		19,183	0
GFEA / PASS-THROUGH FROM: TAIGA BIOTECHNOLOGIES, INC. (FY11.R44HL091740-02)		-17	0
GFEA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2071-510)		412,568	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000502793-006_AMD04)		175,535	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-003)		44,698	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162)		9	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD06)		-3,964	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD08)		-16,904	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD10)		591,801	4,939
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10061SC)		13,616	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10716SC)		37,468	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11093SC)		13,824	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11093SC_AMD01)		4,673	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9163SC_AMD04)		1,523	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9170SC_AMD03)		546,882	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9170SC_NCE)		1	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9293SC)		17,832	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9430SC_AMD02)		311,652	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B WA701)		12,265	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G WA744_AMD01)		8,218	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G WA969_AMD01)		27,875	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560GWB317)		1,301	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259)		-2,966	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259_AMD03)		136,392	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259_AMD06)		53,935	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (0054144(128814-3)_AMD03)		152,006	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9398)		-137	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (764K536)		77,294	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (839K296)		402,217	0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-38-MOD-1)		-3,810	0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-38-MOD-2)		81,264	0
GGBA / PASS-THROUGH FROM: THE SCRIPPS RESEARCH INSTITUTE (5-53494)		11,916	0
GGBA / PASS-THROUGH FROM: AEROSOL DEVICES, INC. (1R41A1141047-CSU01)		16,568	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (0011877A)		1,222,045	0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117889)		47,745	0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111898)		180,603	0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111899)		63,500	0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111900)		3,160	0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111903)		3,160	0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (TBD)		210,708	0
GGBA / PASS-THROUGH FROM: AEROPHASE, INC. (NTM25G)		7,481	0
GGBA / PASS-THROUGH FROM: MBC PHARMA, INC. (CSU-03)		3,686	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (411631)		107,392	0
GGBA / PASS-THROUGH FROM: ST. JUDE MEDICAL, INC. (111663070-7867235)		215,183	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (574361 PO# 4069423)		45,600	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER MEDICAL CENTER (417327G/URFAOGR510781)		16,048	0
GGBA / PASS-THROUGH FROM: TUFTS UNIVERSITY (102222-00002/NIH062)		148,445	0
GGBA / PASS-THROUGH FROM: UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5034271)		89,302	0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (114236)		840	0
GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (GR103201 (CON-80001370))		10,971	0
GGBA / PASS-THROUGH FROM: SAINT LOUIS UNIVERSITY (ERS#40536)		259,572	0
GGBA / PASS-THROUGH FROM: GLOBEIMMUNE, INC. (R01A1105053)		141,893	0
93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING		31,588,390	2,524,731
GFBA		8,794,705	349,878
GFCA		87,659	0
GFEA		13,508,314	1,259,705
GGBA		7,384,394	917,354
GKAA		44,429	0
GSAA		255,169	0
GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY (164629-5111701)		258,713	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (78003115)		-1,372	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (088872-16773)		121,219	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3002179883)		2	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10293 15196)		125,469	0
GFBA / PASS-THROUGH FROM: URSA ANALYTICS (OCG6707B)		32,323	0
GFBA / PASS-THROUGH FROM: YALE UNIVERSITY (GR100708 (CON-80000938))		1	0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (7000000110)		-2,479	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201300819/PO#20019116-RS)		65,676	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (305073)		66,443	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A059910)		15,090	0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T567671)		106,316	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME		
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T852976)	1,085	0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113302_UCD)	46,313	0
	GFEA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (0655)	160,239	0
	GFEA / PASS-THROUGH FROM: SCRIPPS RESEARCH INSTITUTE (553398_AMD01)	-3,748	-2,206
	GFEA / PASS-THROUGH FROM: SCRIPPS RESEARCH INSTITUTE (553855_AMD02)	372,323	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2301G_UH636)	18,298	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-16_AMD05)	52,971	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-360_AMD03)	10,351	0
	GGBA / PASS-THROUGH FROM: THE SCRIPPS RESEARCH INSTITUTE (SUBAWARD # 5-53569 (YEAR 2))	51,371	0
	GGBA / PASS-THROUGH FROM: NEW IRIDIUM, LLC (NIH_1R43GM131452_SUB1)	351	0
	GKAA / PASS-THROUGH FROM: CREARE, INC. (S642)	16,765	0
93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		18,369,789	3,283,994
	GFBA	5,152,784	460,505
	GFCA	231,114	67,819
	GFEA	9,483,424	2,755,670
	GGBA	1,486,551	0
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004019900)	27,593	0
	GFBA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (S4567-03)	45,452	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (201014565-02)	6	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1920 G_WA195)	11,726	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (C10048964)	56,382	0
	GFCA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (505266)	16,701	0
	GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (A08206)	1,724	0
	GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (M09A10244(A08649))	59,699	0
	GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE (9-526-1573)	-3,249	0
	GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE (9-526-3534)	83	0
	GFEA / PASS-THROUGH FROM: BOSTON MEDICAL CENTER (BMC6982)	56,806	0
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (RGF008963-A_AMD01)	53,598	0
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3200710000)	13,172	0
	GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30004942-03)	8,536	0
	GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R871_AMD03)	11,576	0
	GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R871_AMD04)	16,629	0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-123243)	-25,384	0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-123811)	1,141	0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-143998)	18	0
	GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (114205-1109-5096821)	15,801	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF MEDICINE (PH000630B)	30,253	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114074.0708.SMARTT)	-27,001	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (11407F.0808.5041182)	25,312	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1108-5096823)	69,120	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1309-5096821_AMD01)	7,808	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1309-5096821_AMD02)	23,544	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-5096821-1409_AMD03)	237,631	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-1109-5096821)	18,963	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-1308-5096823)	-654	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-1308-5096823_AMD01)	7,194	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-1308-5096823_AMD02)	63,826	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-1308-5096823_AMD03)	334,743	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-5096823)	35,922	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (SUB#114074.0708TDF)	1,690	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (U01 HD052102-04)	1	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (U01 HD052102-FFP)	19,379	0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (U01 HD052102-FUP)	5,570	0
	GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901558)	4,691	0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (#232807_MOD01)	91,840	0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-182478)	4,840	0
	GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (700171-0719-00)	20,090	0
	GFEA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (1-571918-DENVER)	12,438	0
	GFEA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5619-UCD-DHHS-01A1_AMD02)	14,356	0
	GFEA / PASS-THROUGH FROM: RHODE ISLAND HOSPITAL (5001111-U COLORADO_AMD01)	-986	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000504713-006)	40,705	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (09-000148-10)	-2	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (60237136_AMD03)	85	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (FP061712-A_AMD04)	59,188	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37630-01-00)	4,546	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (AWD-172807)	32	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (AWD-172807_AMD01)	45,878	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004694009_AMD02)	42,963	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5109226)	-63	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5111115_AMD01)	52,116	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS (18-008)	2,739	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT SAN ANTONIO (157911/152260)	48	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10035609-DENV_PPA_AMD01)	31	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (CPCCRN PICU COS-10035609)	146	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10318 152784_AMD03)	28,194	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (647K684_AMD01)	-128	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (10026961)	76,284	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-141)	-2,148	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-143)	22,705	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6005.25-S13)	-70	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (7887-S035_AMD12)	12,573	0
	GGBA / PASS-THROUGH FROM: UNIV. OF TEXAS MEDICAL BRANCH/GALVESTON. (140363)	3,232	0
	GGBA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (1R01HD093754-01A1)	131,997	0
	GGBA / PASS-THROUGH FROM: UNIV. OF TEXAS MEDICAL BRANCH/GALVESTON. (18-84342-09)	58,459	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A19-0460-S003)	67,826	0
93.866 / AGING RESEARCH		12,619,269	1,205,122
	GFBA	1,363,691	49,157
	GFCA	90,410	7,654
	GFEA	7,047,227	1,047,261
	GGBA	1,678,323	101,050
	GFBA / PASS-THROUGH FROM: BUCK INSTITUTE FOR RESEARCH ON AGING (SA16028-CO)	139,173	0
	GFBA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60070054)	104,124	0
	GFBA / PASS-THROUGH FROM: THE RESEARCH FOUNDATION FOR SUNY ON (67685 / 1116763)	75,166	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA RIVERSIDE (S000736)	1,069,038	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004575806)	7,028	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME		
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001280)	47,866	0
	GFCA / PASS-THROUGH FROM: UNIVERSITY OF NORTH TEXAS (RF00105-2018-0003)	9,133	0
	GFCA / PASS-THROUGH FROM: RSCH FUND OF CITY UNIVERSITY O (CM00001845-00)	1,515	0
	GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE (31594H)	2,376	0
	GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (61594A)	128	0
	GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (9-526-1621)	29	0
	GFEA / PASS-THROUGH FROM: HEBREW REHABILITATION CENTER (10.10.91541_AMD04)	15,147	0
	GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (F1057-03)	8,023	0
	GFEA / PASS-THROUGH FROM: OREGON RESEARCH INSTITUTE (R01 AG020048)	-10	0
	GFEA / PASS-THROUGH FROM: RAND CORPORATION (9920170086_AMD01)	12,208	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000517586-001)	155,379	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10042502-08_AMD01)	2,600	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VERMONT (30686SUB52098_AMD02)	23,077	0
	GFEA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (FP00003351_SA001)	20,876	0
	GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 552702)	100,671	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-18-289_AMD01)	-4,953	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-48)	229,340	0
	GFEA / PASS-THROUGH FROM: WICHITA STATE UNIVERSITY (R51744-15485)	750	0
	GFEA / PASS-THROUGH FROM: WICHITA STATE UNIVERSITY (R51744-15910)	314,763	0
	GGBA / PASS-THROUGH FROM: PATHWAYS BIOSCIENCE (135017)	5,968	0
	GGBA / PASS-THROUGH FROM: CYTEX THERAPEUTICS, INC. (R44AG059310)	100,285	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA17-000992)	-82	0
93.867 / VISION RESEARCH		3,288,856	112,593
	GFBA	339,320	0
	GFEA	2,536,424	109,831
	GLAA	107,965	2,762
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3209850817)	7,326	0
	GFEA / PASS-THROUGH FROM: INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-190609)	13,570	0
	GFEA / PASS-THROUGH FROM: MCMASTER UNIVERSITY (20002912)	103,591	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF IDAHO (SB2109-SB1-834843)	70,350	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (18-041)	109,375	0
	GFEA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (PD303645-SC105445_AMD02)	935	0
93.701 / TRANS-NIH RECOVERY ACT RESEARCH SUPPORT		-11,992	0
	GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (A08206)	-126	0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (DUKE173530)	-6,659	0
	GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (S-10-000014-000583)	-5,245	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (42932-B)	38	0
93.879 / MEDICAL LIBRARY ASSISTANCE		862,727	0
	GFEA	803,794	0
	GFBA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (2R01LM010090-05)	53,505	0
	GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61945957-135162)	5,428	0
93.397 / CANCER CENTERS SUPPORT GRANTS		2,455,604	89,807
	GFEA	2,273,370	89,807
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002373317)	134,249	0
	GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00004811_NCE)	19,297	0
	GFEA / PASS-THROUGH FROM: MEMORIAL SLOAN KETTERING CANCER CENTER (BD522237)	28,688	0
93.143 / NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION		288,375	94,353
	GLAA	209,078	94,353
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY (112559-5099191)	99,227	0
	GFEA / PASS-THROUGH FROM: SCHOOL OF MINES FOUNDATION (400763-5803)	-19,930	0
93.172 / HUMAN GENOME RESEARCH		208,078	0
	GFBA	51,663	0
	GFEA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (0735_MOD01)	67,219	0
	GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61995605-121626)	89,196	0
93.209 / CONTRACEPTION AND INFERTILITY RESEARCH LOAN REPAYMENT PROGRAM		318,435	0
	GFEA	318,435	0
93.307 / MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		1,165,800	597,464
	GFEA	1,057,777	597,464
	GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-191862)	7,407	0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (12687 G003650)	-57	0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (12687 G003650_AMD-B)	-101	0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (12687 G003650_AMD-D)	81,382	0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (12687 G003650_YR04)	19,392	0
93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES		10,502,679	2,235,588
	GFEA	9,982,426	2,235,588
	GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62029983-135580)	10,894	0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2037853_AMD01)	1,074	0
	GFEA / PASS-THROUGH FROM: DYSTONIA MEDICAL RESEARCH FOUNDATION (AWD-164595)	12	0
	GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC19-053-8D999)	13,980	0
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11878SUB)	26,538	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000508606-012)	25,685	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (00000243 (132627-5))	17,813	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (0055353 (129324-3))	441,591	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (0055353 (129324-3)_AMD01)	-17,334	0
93.361 / NURSING RESEARCH		4,816,492	1,165,861
	GFBA	439,661	107,642
	GFEA	3,437,444	1,003,854
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG014601))	12,046	0
	GFEA / PASS-THROUGH FROM: DANA-FARBER/PARTNERS CANCER CARE (1283502_AMD03)	2,390	0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2034352_AMD04)	-778	0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2034352_AMD5)	19,331	0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2035895_AMD03)	51,308	36,005
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2036471)	224	0
	GFEA / PASS-THROUGH FROM: SOUTHCENTRAL FOUNDATION (PAR-15-337)	29,330	1,875
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9782SC_AMD04)	495,539	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (0043908 (126061-1))	263,478	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10038814-01_MOD05)	66,519	16,485
93.399 / CANCER CONTROL		412,439	0
	GFEA	412,206	0
	GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (F021096)	92	0
	GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CCOP-04013)	-90	0
	GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-SELECT-04004)	231	0
93.839 / BLOOD DISEASES AND RESOURCES RESEARCH		3,573,942	1,418,425
	GFEA	1,814,038	892,501
	GLAA	766,889	426,196

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO SUBRECIPIENTS
	GFEA / PASS-THROUGH FROM: ALL CHILDREN'S RESEARCH INSTITUTE, INC (ACRI 01-001)	367	0
	GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (1008719_AMD01)	37,155	0
	GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (1008719_AMD02)	16,856	0
	GFEA / PASS-THROUGH FROM: BLOODWORKS NORTHWEST (802-UW-2015)	-4,406	0
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (UCDR34_AMD01)	1,244	0
	GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R1068_AMD01)	15,619	0
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000797263)	525	0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-132415)	-532	0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-181344)	20,012	0
	GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC17-053-8C868)	27,764	0
	GFEA / PASS-THROUGH FROM: PUGET SOUND BLOOD CENTER (802-UCHSC-2013)	-811	0
	GFEA / PASS-THROUGH FROM: UNIV OF TEXAS HSC HOUSTON (0012922)	83,816	0
	GFEA / PASS-THROUGH FROM: UNIV OF TEXAS HSC HOUSTON (0012922A_AMD01)	11,606	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (18-PAF05340PRE)	1,730	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (AWD-194971 (TEMP) PRE)	2,877	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00009071)	190,789	47,793
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00009077)	422,311	51,935
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00009303)	11,123	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10164)	125,384	0
	GFEA / PASS-THROUGH FROM: VERSITI WISCONSIN INC. (0115-81148)	14,044	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-15-417-MOD-4)	15,542	0
93.840	/ TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISC	846,069	200,814
	GFEA	776,355	200,814
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E5303-1)	30,745	0
	GFEA / PASS-THROUGH FROM: INSTITUTE OF NUTRITION OF CENTRAL (1U01HL138647-02-03)	7,911	0
	GFEA / PASS-THROUGH FROM: SEATTLE INST FOR BIOMEDICAL AND CLINICAL (ADD226-UCD-1)	31,058	0
93.285	/ NATIONAL INSTITUTES OF HEALTH PEDIATRIC RESEARCH LOAN REPAYMENT PROGRAM	-3,864	0
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (S891177)	-1	0
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T075117)	883	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6119-1144-00R#5)	-4,746	0
93.389	/ NATIONAL CENTER FOR RESEARCH RESOURCES	349,364	0
	GFEA / PASS-THROUGH FROM: THE SCRIPPS RESEARCH INSTITUTE (5-50445)	1	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10282 151583_AMD05)	349,363	0
93.856	/ MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	288,094	36,068
	GFEA	14,362	0
	GGBA	199,767	36,068
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000406279-001)	-197	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000406279-001_AMD05)	112	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S036)	-10,285	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S036_MOD03)	556	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S036_MOD04)	-1,656	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (8530-S036)	8,438	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (HHSN267200800001C)	50,748	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (N01-HD-3-3345)	5,921	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (N01-HD-8-0001)	20,328	0
93.HHSN272201000009I/HHSN27200006	/ TO A80 TASK D ADVANCED SMALL ANIMAL M...	38,882	0
	GGBA	38,882	0
93.HHSN272201000009I/HHSN27200006	/ TO A80 TASK C, OPTION 1 ADVANCED SMAL...	311,949	0
	GGBA	311,949	0
93.HHSN272201000009I/HHSN27200006	/ TO A80 TASK ORDER B OPTION 1 ADVANCED...	86,819	0
	GGBA	86,819	0
93.989	/ INTERNATIONAL RESEARCH AND RESEARCH TRAINING	233,394	0
	GFEA	197,020	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ZIMBABWE (AWD-193043)	36,374	0
93.PO#211-2014-60050	/ ENHANCED SAFETY AND HEALTH TRAINING FOR WESTERN MINE WORKERS	240,069	0
	GLAA	240,069	0
93.BAA-200-2016-90152	/ DISPERSIBILITY TESTING OF DRIED WET AND FOAM ROCK DUST	180,270	0
	GLAA	180,270	0
93.077	/ FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	23,956	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (119057340)	21,418	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (93185872)	2,538	0
93.353	/ 21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	977,951	123,063
	GFEA	720,164	4,705
	GGBA	270,598	118,358
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000943458)	-22,784	0
	GFEA / PASS-THROUGH FROM: KLEIN BUENDEL, INC. (0316-0169-000)	9,973	0
93.Agreement S18124	/ BIOLOGY AND INFECTION OF BATS WITH NO...	199,947	0
	GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (AGREEMENT S18124)	199,947	0
93.142	/ NIEHS HAZARDOUS WASTE WORKER HEALTH AND SAFETY TRAINING	19,969	0
	GGBA / PASS-THROUGH FROM: DUKE UNIVERSITY (2037190)	19,969	0
93.HHSN272201000009I/HHSN27200006	/ TO A80 TASK A, OPTION 1ADVANCED SMALL...	134,772	0
	GGBA	134,772	0
93.371	/ BIOMEDICAL RESEARCH TECHNOLOGY	2	0
	GFEA / PASS-THROUGH FROM: QCMETRIX, INC. (PN200611-079)	2	0
93.849	/ KIDNEY DISEASES, UROLOGY AND HEMATOLOGY RESEARCH	-30,778	0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (SUB # 05-B15)	-30,778	0
93.HHSN272201800041C CSU	/ DEVELOPMENT OF A CLOFAZIMINE AEROSOL ...	37,995	0
	GGBA / PASS-THROUGH FROM: GRUMPHARMA, INC (HHSN272201800041C CSU)	37,995	0
93.TBD	/ MECHANISTIC DISSECTION OF THE FANCONI...	18,362	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (TBD)	18,362	0
93.5P2CHD065702-09	/ APPLYING THE BEHAVIORAL MODEL OF HEAL...	24,387	0
	GGBA / PASS-THROUGH FROM: UNIV. OF TEXAS MEDICAL BRANCH/GALVESTON. (5P2CHD065702-09)	24,387	0
93.1R03DK118309-01	/ IMPACT OF INSUFFICIENT SLEEP ON PERIP...	13,437	0
	GGBA	13,437	0
93.1K76AG059934-01	/ SOCIAL CONVOY PALLIATIVE CARE (CONVOY...	72,351	0
	GGBA	72,351	0
93.WU-19-209	/ MULTICENTER CAREER DEVELOPMENT PROGRA...	108,229	0
	GGBA / PASS-THROUGH FROM: WASHINGTON UNIVERSITY IN ST. LOUIS (WU-19-209)	108,229	0
93.3R01DK11604-02S1	/ ADVERSE CHILDHOOD EVENTS IN ADOLESCEN...	54,742	0
	GGBA	54,742	0
93.60067606	/ MICROBIAL ECOLOGY OF THE INFLAMED INT...	71,540	0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60067606)	71,540	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF MINORITY HEALTH			
93.910	/ FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	49,227	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10032145)	4	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10032145_AMD02)		-1,214	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10032145_AMD05)		50,437	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>			
93.788 / OPIOID STR		77,092	16,358
GGBA		77,092	16,358
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		709,322	0
GFBA		586,014	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E5215A_YR2)		123,331	0
GFEA / PASS-THROUGH FROM: ORC MACRO INTERNATIONAL, INC. (35126-6S-836)		-30	0
GFEA / PASS-THROUGH FROM: ORC MACRO INTERNATIONAL, INC. (35126-6S-836/280-03)		7	0
<u>DEPARTMENT OF STATE, BUREAU OF DEMOCRACY, HUMAN RIGHTS AND LABOR</u>			
19.345 / INTERNATIONAL PROGRAMS TO SUPPORT DEMOCRACY, HUMAN RIGHTS AND LABOR		140,155	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3003991863)		140,155	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>			
15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT		191,783	23,520
GGBA		191,783	23,520
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT		28,931	0
GGBA		28,931	0
15.232 / WILDLAND FIRE RESEARCH AND STUDIES		359,931	40,386
GFBA		128,042	0
GGBA		138,729	40,386
GLAA		28,901	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (281190B)		30,953	0
GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (L0196B-A)		33,306	0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT		184,704	0
GGBA		65,309	0
GKAA		118,940	0
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (COFO_CSU_BLM GUNNISON_052015)		455	0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION		186,118	0
GGBA		118,978	0
GGBA / PASS-THROUGH FROM: TEXAS A & M (SUBAWARD # M1800777)		67,140	0
15.237 / RANGELAND RESOURCE MANAGEMENT		98,677	0
GGBA		98,677	0
15.238 / CHALLENGE COST SHARE		23,793	0
GKAA		23,793	0
15.225 / RECREATION AND VISITOR SERVICES		44,822	0
GZAA		44,822	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF OCEAN ENERGY MANAGEMENT</u>			
15.423 / BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)		-1	0
GFBA / PASS-THROUGH FROM: LEIDOS BIOMEDICAL RESEARCH, INC (P010074113)		-1	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>			
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY		1,350,808	90,000
GFBA		487	0
GGBA		1,350,321	90,000
15.506 / WATER DESALINATION RESEARCH AND DEVELOPMENT		8,668	0
GLAA		8,668	0
15.560 / SECURE WATER ACT Û RESEARCH AGREEMENTS		600,440	0
GFBA		397,211	0
GGBA		178,328	0
GLAA		24,901	0
<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>			
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT		63,583	0
GFBA		63,583	0
15.933 / PRESERVATION OF JAPANESE AMERICAN CONFINEMENT SITES		8,433	0
GFEA		8,433	0
15.939 / NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE		14,681	0
GYAA / PASS-THROUGH FROM: SANGRE DE CRISTO NATIONAL HERITAGE AREA (NONE)		14,681	0
15.923 / NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING		3,773	0
GZAA		3,773	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS Û RESOURCES OF THE NATIONAL PARK SYSTEM		5,888,065	29,104
GFBA		130,230	11,570
GFEA		153,623	0
GGBA		5,469,339	0
GKAA		28,653	0
GSAA		52,806	17,534
GTAA		9,008	0
GZAA		14,930	0
GZAA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (P17AC01422)		29,476	0
<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>			
15.807 / EARTHQUAKE HAZARDS PROGRAM ASSISTANCE		77,457	0
GFBA		64,146	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (91271502)		13,311	0
15.805 / ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES		156,251	39,480
GGBA		156,251	39,480
15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING		23,402	0
GGBA		10,339	0
GLAA		13,063	0
15.812 / COOPERATIVE RESEARCH UNITS		214,697	0
GGBA		214,697	0
15.814 / NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION		8,980	0
GLAA		8,980	0
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION		2,720,378	29,123
GFBA		515,971	29,123
GGBA		2,128,165	0
GLAA		76,242	0
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS		666,457	145,715
GFBA		333,150	0
GGBA		306,553	145,715
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (201403279-01)		22,640	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (476976)		4,114	0
15.CSMPROP# 17-0254 / MORGAN INTERGOVERNMENTAL PERSONNEL AGREEMENT		13,499	0
GLAA		13,499	0
15.815 / NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND RESEARCH		16,636	0
GGBA / PASS-THROUGH FROM: AMERICAVIEW (AV18-CO-01)		16,636	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
15.G18AC00199 / STATEMAP 2018-2019			168,449	0
GLAA			168,449	0
<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>				
64.36C25918C0247 / HOW DOES NICOTINE IMPAIR MACROPHAGE K...			36,360	0
GGBA / PASS-THROUGH FROM: DENVER VA MEDICAL CENTER (36C25918C0247)			36,360	0
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>				
45.312 / NATIONAL LEADERSHIP GRANTS			149,502	0
GFBA			86,239	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2016-3380)			63,263	0
45.301 / MUSEUMS FOR AMERICA			29,971	0
GFBA			29,971	0
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
43.007 / SPACE OPERATIONS			133,489	49,302
GFBA			7,173	0
GLAA			126,316	49,302
43.001 / SCIENCE			49,406,207	3,921,251
GFBA			39,489,151	3,579,138
GFBA			120,515	0
GGBA			4,553,901	342,113
GLAA			419,927	0
GFBA / PASS-THROUGH FROM: ADVANCED SPACE (OCG6237B)			12,228	0
GFBA / PASS-THROUGH FROM: AEROSPACE CORPORATION (4600006180)			22,586	0
GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (S439000)			148,064	0
GFBA / PASS-THROUGH FROM: CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (CC-2018-246, TO 005)			757,112	0
GFBA / PASS-THROUGH FROM: EARTH & SPACE RESEARCH (2017-241-COLORADO)			65,686	0
GFBA / PASS-THROUGH FROM: EMBRY-RIDDLE AERONAUTICAL UNIVERSITY (61534-01)			3,944	0
GFBA / PASS-THROUGH FROM: GEORGE MASON UNIVERSITY (E203993-1)			-15,102	0
GFBA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (18-M77)			342	0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RH809-G5)			192,625	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (17-03-0008)			335,517	0
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (152150)			72,917	0
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4783 / PO #278604)			47,361	0
GFBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (NS279A-A)			5,910	0
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1612-CU)			269,591	0
GFBA / PASS-THROUGH FROM: PREDICTIVE SCIENCE INC. (OCG6192B)			133,444	0
GFBA / PASS-THROUGH FROM: PRINCETON UNIVERSITY (SUB0000218)			34,237	0
GFBA / PASS-THROUGH FROM: REACTIONS SYSTEMS (5259-1801)			53,261	0
GFBA / PASS-THROUGH FROM: REMOTE SENSING SYSTEMS (OCG6751B)			120,605	0
GFBA / PASS-THROUGH FROM: RESONON (OCG6556B)			19,925	0
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (SV8-88024)			260,032	0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (L99023JRG)			122,140	0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15300.001-A)			150,217	0
GFBA / PASS-THROUGH FROM: STONE AEROSPACE/PSC, INC. (SAS) (OCG6248B)			1	0
GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (18-20)			132,971	0
GFBA / PASS-THROUGH FROM: THE RESEARCH FOUNDATION FOR SUNY ON (69620-1121043-2)			-1,434	0
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD000284)			80,592	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2018-3603)			20,664	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (78460411)			107,886	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00009786)			263,189	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1000 G TA296)			-61	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1920)			26,311	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CENTRAL FLORIDA (66016031-6)			13,128	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (089623-16798)			65,544	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W000727348)			92,983	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (30346-26014002)			43	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00010737)			23,611	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N006261701)			512,219	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (18-029(UCB))			3,312	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5110603)			25,200	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10674)			60,696	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (849K995)			29,535	0
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (426671-19557)			26,630	0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (K99070KJ)			59,588	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (SUBAWARD #UWSC9227)			3,642	0
GGBA / PASS-THROUGH FROM: BAE SYSTEMS, INC. (1009205)			99,954	0
GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1439002)			95,075	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (699K893)			143,322	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (SPC-000225)			540	0
GGBA / PASS-THROUGH FROM: EAST-WEST CENTER (HC13705)			13,050	0
GGBA / PASS-THROUGH FROM: TEXAS A & M (M1702389)			36,145	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10769)			8,659	0
GLAA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000107)			33,562	0
GLAA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (I5 10146 23)			33,514	0
43.002 / AERONAUTICS			10,047,964	1,193,326
GFBA			6,915,782	842,922
GFBA / PASS-THROUGH FROM: BALL AEROSPACE (97BSM00005)			413,474	0
GFBA / PASS-THROUGH FROM: HAMPTON UNIVERSITY (03-10)			1,261,844	137,024
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1572635)			1,255,857	213,380
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (1541612)			88,497	0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (2789850)			4,707	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (SA3649-26326)			112,443	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (X5336545103)			-135	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (10-069)			-4,505	0
43.003 / EXPLORATION			3,889,624	1,389,636
GFBA			1,134,728	237,721
GGBA			2,359,514	1,129,261
GFBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (T0406)			352,849	22,654
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (UAMS SUBAWARD # 51946 // PO# G180120678)			42,533	0
43.008 / EDUCATION			918,282	58,294
GFBA			789,778	58,294
GLAA			59,252	0
GFBA / PASS-THROUGH FROM: NATIONAL SPACE GRANT FOUNDATION (OCG6466B)			-138	0
GLAA / PASS-THROUGH FROM: NATIONAL INSTITUTE OF AEROSPACE (C18-201086-CSM)			69,390	0
43.009 / CROSS AGENCY SUPPORT			25,488	0
GFBA			8,861	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	SUBRECIPIENTS	
GGBA	16,627	0	
43.012 / SPACE TECHNOLOGY	2,346,844	12,520	
GFBA	1,676,359	0	
GLAA	493,441	12,520	
GFBA / PASS-THROUGH FROM: GEOOPTICS (OCG6331B)	85,825	0	
GFBA / PASS-THROUGH FROM: MICHIGAN TECHNOLOGICAL UNIVERSITY (1607060Z1)	91,122	0	
GFCA / PASS-THROUGH FROM: STRUCTURED MATERIALS INDUSTRIE (JOB NUMBER: 42074)	97	0	
43.P207064 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,047,286	25,610	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (P207064)	1,047,286	25,610	
43.943276 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	457,394	11,822	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (943276)	457,394	11,822	
43.Y603254 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	665,374	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (Y603254)	665,374	0	
43.OCG5712B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-30	0	
GFBA / PASS-THROUGH FROM: BLACK SWIFT TECHNOLOGIES (OCG5712B)	-30	0	
43.16DLB30574 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	143,438	0	
GFBA / PASS-THROUGH FROM: BALL AEROSPACE (16DLB30574)	143,438	0	
43.RSA 1549042 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	11,298,696	69,275	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (RSA 1549042)	11,298,696	69,275	
43.GA-2016-239 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-1	0	
GFBA / PASS-THROUGH FROM: CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (GA-2016-239)	-1	0	
43.2225-3 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	25,396	0	
GFBA / PASS-THROUGH FROM: INTELLIGENT AUTOMATION, INC. (2225-3)	25,396	0	
43.1479151 MOD 2 / A DATA RECORD OF THE CLOUDY BOUNDARY ...	7,884	0	
GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1479151 MOD 2)	7,884	0	
43.Sub Agmt CSU01NA06 / SHORT PULSED LASER TECHNIQUES FOR MEA...	5,130	0	
GGBA / PASS-THROUGH FROM: METROLASER, INC. (SUB AGMT CSU01NA06)	5,130	0	
43.NNX16AE41G / ENTRAINING LARGE SCALE ENVIRONMENTAL ...	128,526	0	
GGBA	128,526	0	
43.1479970 / JPL INSIGHT MARS LANDER PROJECT	59,871	0	
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1479970)	59,871	0	
43.SC#1529383 / ELECTRONIC STRUCTURE ENGINEERING IN SKUTTERUDITE THERMOELECTRICS	35,313	0	
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (SC#1529383)	35,313	0	
43.OCG6460B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-57	0	
GFBA / PASS-THROUGH FROM: (THE) SPACE RESEARCH COMPANY (OCG6460B)	-57	0	
43.OCG6506B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-15,777	0	
GFBA / PASS-THROUGH FROM: ADVANCED SPACE (OCG6506B)	-15,777	0	
43.361207 Sub 2 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	32,811	0	
GFBA / PASS-THROUGH FROM: CATHOLIC UNIVERSITY OF AMERICA (361207 SUB 2)	32,811	0	
43.OCG6507B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-15	0	
GFBA / PASS-THROUGH FROM: EMBEDDED DYNAMICS (OCG6507B)	-15	0	
43.OCG6599B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,809	0	
GFBA / PASS-THROUGH FROM: NATIONAL INSTITUTE OF AEROSPACE (OCG6599B)	1,809	0	
43.STSCI-50697 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,160,566	0	
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI-50697)	1,160,566	0	
43.SOF 06-0211 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	64,244	0	
GFBA / PASS-THROUGH FROM: UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 06-0211)	64,244	0	
43.0995-S-VA984 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	190,796	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0995-S-VA984)	190,796	0	
43.Subcontract No. 2017-40 / GEOCARB	326,762	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	326,762	0	
43.1439002 mod 17 / ORBITING CARBON OBSERVATORY (OCO-2) TASK	76,901	0	
GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1439002 MOD 17)	76,901	0	
43.Subcontract No. 2017-40 / PROPOSAL TO BUILD AND OPERATE THE GEO...	149,734	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	149,734	0	
43.Task Order #21 / TASK ORDER #21: IODINE HOLLOW CATHODE...	123,511	0	
GGBA / PASS-THROUGH FROM: PLASMA CONTROLS, LLC (TASK ORDER #21)	123,511	0	
43.NNX17EC96P CANSFA-1001 / CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS	28,779	0	
GLAA	28,779	0	
43.80NSSC17P0558 / ROLLING CONTACT FATIGUE TESTING	64	0	
GLAA	64	0	
43.17-0410 / OPTICAL MINING OF ASTEROIDS, MOONS, AND PLANETS TO ENABLE SUSTAINABLE HUMAN EXPLORATION ANI	86,222	0	
GLAA / PASS-THROUGH FROM: TRANSASTRA CORPORATION (17-0410)	86,222	0	
43.16-0298 / PHASE II: A NOVEL, MEMBRANE-BASED BIOREACTOR TO ENABLE CLOSED-LOOP BIOPOLYMER PRODUCTION ON	147,149	0	
GLAA / PASS-THROUGH FROM: MANGO MATERIALS (16-0298)	147,149	0	
43.43.000 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	31,536,072	9,563,196	
GFBA	31,536,072	9,563,196	
43.21606-17-043 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,472,846	47,250	
GFBA / PASS-THROUGH FROM: SCIENCE SYSTEMS & APPLICATIONS INC (21606-17-043)	1,472,846	47,250	
43.66016029-01 / 66016 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	476,090	81,200	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CENTRAL FLORIDA (66016029-01 / 66016)	476,090	81,200	
43.ASUB00000117 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	8,996	0	
GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000117)	8,996	0	
43.7600016569 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	7,313	0	
GFBA / PASS-THROUGH FROM: NORTHROP GRUMMAN CORPORATION (7600016569)	7,313	0	
43.1549 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	18,706	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1549)	18,706	0	
43.R53824 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	30,809	0	
GFBA / PASS-THROUGH FROM: RICE UNIVERSITY (R53824)	30,809	0	
43.3-312-0215650-65519L / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAM	21,530	0	
GFBA / PASS-THROUGH FROM: RTI INTERNATIONAL (3-312-0215650-65519L)	21,530	0	
43.M99000MEC / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,557,952	0	
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (M99000MEC)	3,557,952	0	
43.PO-A000003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	92,807	0	
GFBA / PASS-THROUGH FROM: SPACE LAB TECHNOLOGIES, LLC (PO-A000003)	92,807	0	
43.00009842 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	517,765	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00009842)	517,765	0	
43.W001061516 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,913	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W001061516)	14,913	0	
43.Subcontract 11/9/2018 / SUB RECIPIENT RESEARCH	30,507	0	
GFCA / PASS-THROUGH FROM: ELECTRIC POWER SYSTEMS (SUBCONTRACT 11/9/2018)	30,507	0	
43.1615294 / EARTH ENERGY IMBALANCE (EEI) USING GE...	26,706	0	
GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1615294)	26,706	0	
43.1605572 / NEW CONSTRAINTS ON THE IMPACTS OF FIR...	22,246	0	
GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1605572)	22,246	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
43.1621949 / INVESTIGATION OF MARS INTERIOR BASED ON 3D SIMULATIONS OF SEISMIC WAVE PROPAGATION			4,551	0
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1621949)			4,551	0
43.S9002210 / QUANTIFYING THE ERROR DISTRIBUTION OF OPERATION ICEBRIDGE SWATH ALTIMETRY TO GENERATE ROBU			20,158	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - SAN DIEGO (S9002210)			20,158	0
43.80NSSC18P2310 / ROLLING CONTACT FATIGUE TESTING			29,842	0
GLAA			29,842	0
NATIONAL ENDOWMENT FOR THE ARTS				
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS			23,375	0
GFBA			7,768	0
GFEA			4,821	0
GGBA			10,786	0
45.45.000 / NATIONAL ENDOWMENT FOR THE ARTS RESEARCH AND DEVELOPMENT PROGRAMS			20,129	0
GFBA			20,129	0
NATIONAL ENDOWMENT FOR THE HUMANITIES				
45.160 / PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS			33,982	0
GFBA			33,982	0
NATIONAL SCIENCE FOUNDATION				
47.076 / EDUCATION AND HUMAN RESOURCES			22,439,376	2,641,052
GFBA			12,651,258	1,503,864
GFCA			178,309	0
GFEA			1,497,003	36,091
GGBA			4,410,200	797,894
GGJA			11,319	0
GKAA			675,607	12,689
GLAA			1,255,307	102,144
GSAA			324,684	0
GTAA			519,988	76,478
GYAA			205,986	96,006
GFBA / PASS-THROUGH FROM: BOSTON COLLEGE (5107041-03)			23,454	0
GFBA / PASS-THROUGH FROM: EXPLORATORIUM (S-DUE-1238253-UCI)			-82	0
GFBA / PASS-THROUGH FROM: MATHEMATICAL ASSOCIATION OF AMERICA (3-8-710-953)			7,965	0
GFBA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC107437UC)			89,747	0
GFBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0040276-PROJ0011139)			118,285	0
GFBA / PASS-THROUGH FROM: SRI INTERNATIONAL (115-000060)			-272	0
GFBA / PASS-THROUGH FROM: TENNESSEE TECHNOLOGICAL UNIVERSITY (P0005460)			-643	0
GFBA / PASS-THROUGH FROM: TWIN CITIES PUBLIC TELEVISION (21231-01-03729)			113,347	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF HARTFORD (1101X)			17,274	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHARLOTTE (20100226-01-UCB)			130	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9032)			10,173	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (782K504)			68,385	0
GFCA / PASS-THROUGH FROM: SAN DIEGO STATE UNIVERSITY RES (SUBAGREEMENT SA0000644)			60,428	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1003846-UCD)			18,017	0
GGBA / PASS-THROUGH FROM: RUTGERS - STATE UNIVERSITY OF NEW JERSEY (5724)			77,869	15,886
GGBA / PASS-THROUGH FROM: MATHEMATICAL ASSOCIATION OF AMERICA (38710954)			93,385	0
GGBA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (573519-CSU-01 PO # P0173678)			2,285	0
GKAA / PASS-THROUGH FROM: SOUTHERN METHODIST UNIVERSITY (G001662-7500)			9,968	0
47.041 / ENGINEERING GRANTS			18,472,856	2,693,275
GFBA			6,518,966	60,438
GFCA			134,142	0
GFEA			571,232	44,290
GGBA			5,312,156	2,365,425
GLAA			3,527,139	223,122
GSAA			62,220	0
GZAA			3,223	0
GFBA / PASS-THROUGH FROM: AEROSOL DEVICES, INC. (OCG6454B-SF)			44,974	0
GFBA / PASS-THROUGH FROM: BIG BLUE TECHNOLOGIES, LLC (OCG6533B)			198,831	0
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (44771-8945)			-2,500	0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RE650-G1)			-622	0
GFBA / PASS-THROUGH FROM: MVSYSYSTEMS, LLC (OCG6471B)			-2,553	0
GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (28-M1800599)			32,924	0
GFBA / PASS-THROUGH FROM: UNIV OF TEXAS HSC HOUSTON (0011229A)			-4,479	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (87511651)			120,010	0
GFBA / PASS-THROUGH FROM: ZENWA, INC. (OCG6477B)			19,935	0
GFCA / PASS-THROUGH FROM: GLOBAL CIRCUIT INNOVATIONS (P.O. NO. 201800256)			17,891	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON (SUB#R-14-0019)			-1,820	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004059-UCD)			42,172	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (UA15-057)			5,143	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (SUBAWARD NO. 2016-3367)			30,490	0
GGBA / PASS-THROUGH FROM: UMASS-UNIVERSITY OF MASSACHUSETTS (SUBAWARD NO. 17-009590 A)			12,574	0
GGBA / PASS-THROUGH FROM: SDSM&T-SOUTH DAKOTA SCHOOL OF MINES AND TECHNOLOGY (SDSMT-CSU 19-10 R1)			20,000	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (A005262301)			71,969	0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60061665)			136,796	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (2016-3357)			69,610	0
GGBA / PASS-THROUGH FROM: AVIDCOR (1722014.001)			44	0
GLAA / PASS-THROUGH FROM: LELAND STANFORD JR. UNIVERSITY (28139600-50542-B)			24,007	0
GLAA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC104101CSM)			246,662	0
GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (28139600-50542-B)			1,053,511	0
GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60334599-108886-A)			18,313	0
GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61556898)			40,525	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA (UNR-19-31)			58,484	0
GLAA / PASS-THROUGH FROM: VIRGINIA POLYTECHNIC INSTITUTE (480048-19549)			32,792	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (1261006650)			58,095	0
47.049 / MATHEMATICAL AND PHYSICAL SCIENCES			29,493,582	3,511,466
GFBA			18,657,523	2,998,544
GFCA			85,737	0
GFEA			743,484	500
GGBA			5,277,613	177,711
GLAA			3,731,992	303,583
GSAA			231,026	31,170
GTAA			26,117	0
GFBA / PASS-THROUGH FROM: AMERICAN PHYSICAL SOCIETY (EP3-004-2018)			11,563	0
GFBA / PASS-THROUGH FROM: FORT LEWIS COLLEGE (P0053379)			20,281	0
GFBA / PASS-THROUGH FROM: NATIONAL RADIO ASTRONOMY OBSERVATORY (PO 346956 / OCG6104)			5,313	0
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5146-UCB-NSF-0620)			125,728	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (104739033)			3,116	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	THROUGH TO SUBRECIPIENTS
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00008846)		54,960	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9875)		6,787	0
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (480077-19557)		54,906	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00008793_AMD06)		125,558	-42
GGBA / PASS-THROUGH FROM: AMERICAN STATISTICAL ASSOCIATION (ASA-1560332)		5,013	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN DIEGO (109254955 MP INV# S9002096)		127,758	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN DIEGO (45214642 PO #S9000427)		56,013	0
GLAA / PASS-THROUGH FROM: AMERICAN PHYSICAL SOCIETY (PT-0062017)		5,183	0
GLAA / PASS-THROUGH FROM: CARNEGIE MELLON UNIVERSITY (1123266-394572)		6,030	0
GLAA / PASS-THROUGH FROM: ILLINOIS INSTITUTE OF TECHNOLOGY (SA16-0036-S0001)		-148	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (SA1809191)		116,655	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (071575-16589)		15,374	0
47.050 / GEOSCIENCES		30,172,707	1,453,870
GFBA		19,639,891	1,346,560
GFEA		207,800	0
GGBA		7,037,439	107,310
GLAA		1,093,226	0
GSAA		43,986	0
GFBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (6(GG008855) / PO# G)		252,474	0
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (80572-10904)		121,987	0
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2001379358)		1,667	0
GFBA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60037412)		49,527	0
GFBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (S2089C-A)		202,055	0
GFBA / PASS-THROUGH FROM: THE RESEARCH FOUNDATION FOR SUNY ON (65816)		-72	0
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z14-12899)		33,316	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA (UAF 18-0128)		376,563	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (201504240-03)		20,954	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (93306208)		37,146	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (FP057790-B)		75,303	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (090901-16954)		42,859	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (A005265703)		50,257	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG18-66274-01)		41,091	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (25-0536-0034-004)		9,447	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (12-030)		-186	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (281074-874X)		6,625	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA- WILMINGTON (577910-18-01)		1,464	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (92076133)		112,915	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA15-000882)		39,533	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1002328-UC)		8,795	0
GFEA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (479505-19557)		6,033	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA SOUTHEAST (UAS201811-001)		44,768	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10043668-CUDEN_AMD01)		224,221	0
GGBA / PASS-THROUGH FROM: UMASS-UNIVERSITY OF MASSACHUSETTS (14-007985 B 00 PO A000167217)		134,199	0
GGBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (70(GG009393))		671	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (285317)		17,442	0
GGBA / PASS-THROUGH FROM: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (260272A)		17,588	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (201504240-04)		30,486	0
GGBA / PASS-THROUGH FROM: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (260328A)		16,947	0
GLAA / PASS-THROUGH FROM: THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK (40(GG009393))		81,597	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (2015-03407-01)		90,990	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (91171191)		71	0
GSAA / PASS-THROUGH FROM: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA, DAVIS (A170553S001)		1,632	0
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		14,564,353	745,607
GFBA		9,087,858	444,879
GFCA		644,328	0
GFEA		181,876	0
GGBA		2,572,959	305,215
GGJA		37,630	0
GLAA		1,389,425	-4,487
GFBA / PASS-THROUGH FROM: (THE) CONCORD CONSORTIUM, INC. (318.18.01)		45,895	0
GFBA / PASS-THROUGH FROM: BRIGHAM YOUNG UNIVERSITY (17-0487)		114,104	0
GFBA / PASS-THROUGH FROM: COMPUTING RESEARCH ASSOCIATION (CCC-CU-2018)		103,575	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (067846-17007)		39,137	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001233)		73,606	0
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (479590)		47,856	0
GGBA / PASS-THROUGH FROM: NORTHEASTERN UNIVERSITY (502480-78051)		142,254	0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60056882)		42,578	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (020016-16524)		4,750	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (067846-17015)		36,522	0
47.074 / BIOLOGICAL SCIENCES		11,660,812	702,729
GFBA		6,255,443	472,077
GFCA		115,041	0
GFEA		1,253,434	0
GGBA		3,096,492	230,652
GTAA		85,749	0
GFBA / PASS-THROUGH FROM: DUKE UNIVERSITY (333-2511)		9,283	0
GFBA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (84384)		95,571	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (28441)		8,193	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (65085181)		77,306	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (209870A)		5,511	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A19-1612-S001 PO#ERAB500606)		18,524	0
GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (73690-10564)		156,855	0
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (10001145-003)		134,315	0
GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (201927-624)		2,054	0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S15104)		13,644	0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S15100)		28,548	0
GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (84104-10927)		36,218	0
GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (DEB-1748389)		3,000	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (1830742)		83,290	0
GGBA / PASS-THROUGH FROM: UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110944)		54,293	0
GKAA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (12610063061)		36,192	0
GLAA / PASS-THROUGH FROM: THE UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5108642)		60,075	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA-SANTA BARBARA (CSM PROP 19-0174)		31,781	0
47.075 / SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES		4,513,028	388,960
GFBA		3,031,858	203,595

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
GFCA		74,263	15,262
GFEA		508,410	158,350
GGBA		416,014	11,753
GKAA		19,422	0
GLAA		40,904	0
GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (16-822)		17	0
GFBA / PASS-THROUGH FROM: DECISION RESEARCH (SES 175315)		42,270	0
GFBA / PASS-THROUGH FROM: GEORGIA STATE UNIVERSITY (SP00013006-01)		58,485	0
GFBA / PASS-THROUGH FROM: PORTLAND STATE UNIVERSITY (208HOL633)		51,679	0
GFBA / PASS-THROUGH FROM: RSCH FUND OF CITY UNIVERSITY OF NEW YORK (40E37-C)		8,207	0
GFBA / PASS-THROUGH FROM: STATE UNIVERSITY NEW YORK AT ALBANY (3-83556)		10,011	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF LOUISVILLE (ULRF 16-0243-02)		13,618	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS (18-009991A)		19,641	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MISSOURI-COLUMBIA (C00058018-1)		87,093	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG15-66170-01)		13,359	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA OMAHA (45-0308-1015-302)		11,555	0
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (479712-19557)		35,230	0
GFCA / PASS-THROUGH FROM: EAST CAROLINA UNIVERSITY (SUB. NO. A19-0272-S001)		2,745	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (FP065097)		9,625	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3003986024)		27,756	0
GGBA / PASS-THROUGH FROM: WASHINGTON UNIVERSITY IN ST. LOUIS (WU-18-218 PO# 2934894E)		24,744	0
GLAA / PASS-THROUGH FROM: RESOURCES FOR THE FUTURE (CSM-PROP17-0134)		6,122	0
47.078 / POLAR PROGRAMS		-10,596	0
GFBA		-10,596	0
47.079 / OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING		1,429,987	174
GFBA		647,291	0
GGBA		489,294	0
GLAA		163,494	174
GFBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S18080)		129,908	0
47.082 / TRANS-NSF RECOVERY ACT REASEARCH SUPPORT		-331	0
GFBA		-331	0
47.083 / OFFICE OF INTEGRATIVE ACTIVITIES		98,149	0
GFBA		83,435	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (416749-G)		14,714	0
47.TSCN-CU-2012-2 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		-410	0
GFBA / PASS-THROUGH FROM: SCIENCE EDUCATION SOLUTIONS (TSCN-CU-2012-2)		-410	0
47.OCG6213B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		15,780	0
GFBA / PASS-THROUGH FROM: ASSOCIATION OF PUBLIC LAND-GRANT UNIVERS (OCG6213B)		15,780	0
47.PLR-1327315 / ICE DRILLING PROGRAM OFFICE		15,429	0
GLAA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (PLR-1327315)		15,429	0
47.OCG5569B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		325	0
GFBA / PASS-THROUGH FROM: STEVENS INSTITUTE OF TECHNOLOGY (OCG5569B)		325	0
47.SPC-000591 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		-3,037	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (SPC-000591)		-3,037	0
47.PHY-1151454 / CAREER: THE LANDSCAPE OF DIFFERENTIAT...		403	0
GGBA		403	0
47.1450032 / JOINT SYMPOSIUM FOR GRADUATE TRAINING...		4,698	0
GGBA		4,698	0
47.47.000 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		386,279	0
GFBA		386,279	0
47.PO 4101758681 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		278,823	0
GFBA / PASS-THROUGH FROM: LOCKHEED MARTIN (PO 4101758681)		278,823	0
47.14463-PETTT-BOULDER / HPT / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		3,197	0
GFBA / PASS-THROUGH FROM: ENGLILITY CORPORATION (14463-PETTT-BOULDER / HPT)		3,197	0
47.CU4848-6074-5326 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		4,304	0
GFBA / PASS-THROUGH FROM: MOZILLA FOUNDATION (CU4848-6074-5326)		4,304	0
47.OCG6258B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		733	0
GFBA / PASS-THROUGH FROM: MUSEUM OF SCIENCE, BOSTON (OCG6258B)		733	0
47.3021600204 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		378,649	0
GFBA / PASS-THROUGH FROM: ORBITAL ATK (3021600204)		378,649	0
47.OCG6855B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS		7,600	0
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (OCG6855B)		7,600	0
47.CROSS TLC 2019 / INCUBATING A FOURTH-SECTOR ECOSYSTEM ...		384	0
GGBA / PASS-THROUGH FROM: THE LOCAL CROWD (CROSS TLC 2019)		384	0
47.1745840-01 / STTR PHASE I: DEVELOPMENT AND VALIDAT...		59,842	0
GGBA / PASS-THROUGH FROM: NIKIRA LABS, INC. (1745840-01)		59,842	0
47.60068364 / NEXT GENERATION INFORMATICS TO ELUCID...		56,914	0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60068364)		56,914	0
47.1818211 / DISSECTING HORMONAL CROSSTALK DURING ...		111,638	0
GGBA		111,638	0
47.1912915 / CAREER: UNLOCKING MICROBIAL CONDENSED...		146,246	41,151
GGBA		146,246	41,151
<u>NUCLEAR REGULATORY COMMISSION</u>			
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM		390,720	0
GGBA		192,926	0
GLAA		197,794	0
77.006 / U. S. NUCLEAR REGULATORY COMMISSION NUCLEAR EDUCATION GRANT PROGRAM		36,117	0
GLAA		36,117	0
<u>OFFICE OF PERSONNEL MANAGEMENT</u>			
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM		4,495,553	0
GFEA		4,495,553	0
<u>DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY</u>			
97.061 / CENTERS FOR HOMELAND SECURITY		90,419	0
GGBA / PASS-THROUGH FROM: UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5103192)		90,419	0
<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>			
11.011 / OCEAN EXPLORATION		34,189	0
GGBA / PASS-THROUGH FROM: UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (SUBAWD000918)		34,189	0
11.431 / CLIMATE AND ATMOSPHERIC RESEARCH		3,424,506	52,843
GFBA		2,333,154	33,974
GGBA		909,697	18,869
GFBA / PASS-THROUGH FROM: DESERT RESEARCH INSTITUTE (663.7060.01)		1,074	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA (UAF 19-0065)		9,628	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (473695)		23,785	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (116709117)		32,654	0
GGBA / PASS-THROUGH FROM: UCAR-NCAR-RESEARCH APPLICATIONS PROGRAM (SUBAWD000009)		64,608	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (2095 G TA002)		25,000	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (2095 G TA047)		5,665	0
GGBA / PASS-THROUGH FROM: UNIV. CORP. FOR ATMOSPHERIC RESEARCH (SUBAWD001294)		19,241	0
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES		67,788,341	9,998
GFBA		51,895,259	9,998
GGBA		15,841,951	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (2018-26)		51,131	0
11.459 / WEATHER AND AIR QUALITY RESEARCH		1,025,885	11,857
GFBA		482,420	11,857
GFCA		53,022	0
GGBA		490,443	0
11.467 / METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT		429,093	0
GFBA		429,093	0
11.468 / APPLIED METEOROLOGICAL RESEARCH		581,861	133,438
GFBA		205,356	0
GGBA		290,522	133,438
GGBA / PASS-THROUGH FROM: GEORGE MASON UNIVERSITY (E203955-1)		15,769	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10048941-CO)		70,214	0
11.483 / NOAA PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON-CONSTRUCTION AND CONSTRUCTION		1,531,093	0
GFBA		-20	0
GGBA		1,531,113	0
11.012 / INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		14,800	0
GFBA / PASS-THROUGH FROM: NORTHERN MICHIGAN UNIVERSITY (GLOS-GLEN-BLANKEN)		11,399	0
GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (02-S160273)		3,401	0
11.439 / MARINE MAMMAL DATA PROGRAM		49,601	0
GGBA		49,601	0
11.008 / NOAA MISSION-RELATED EDUCATION AWARDS		142,007	0
GFBA		142,007	0
11.022 / BIPARTISAN BUDGET ACT OF 2018		967	0
GGBA		967	0
<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>			
11.013 / EDUCATION QUALITY AWARD AMBASSADORSHIP		-18,106	0
GFBA		-18,106	0
11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS		580,980	102,822
GFBA		455,198	102,822
GFEA		5,427	0
GGBA		108,848	0
GLAA		11,507	0
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH		14,552,668	0
GFBA		14,204,481	0
GFEA		38,197	0
GLAA		197,076	0
GLAA / PASS-THROUGH FROM: BATTELLE ENERGY ALLIANCE LLC (207606)		110,586	0
GLAA / PASS-THROUGH FROM: BATTELLE ENERGY ALLIANCE LLC (214577)		2,328	0
11.619 / ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE		3,838,384	2,180,119
GGBA		3,838,384	2,180,119
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL</u>			
14.906 / HEALTHY HOMES TECHNICAL STUDIES GRANTS		234,842	152,151
GFBA		234,842	152,151
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
15.650 / RESEARCH GRANTS (GENERIC)		81,863	0
GGBA		81,863	0
15.670 / ADAPTIVE SCIENCE		18,696	0
GFBA		-346	0
GGBA / PASS-THROUGH FROM: WAFWA-WESTERN ASSN OF FISH & WILDLIFE AGENCIES (SBSI-17-03)		7,235	0
GGBA / PASS-THROUGH FROM: WAFWA-WESTERN ASSN OF FISH & WILDLIFE AGENCIES (SBSI-17-04)		11,807	0
15.643 / ALASKA MIGRATORY BIRD CO-MANAGEMENT COUNCIL		41,233	0
GGBA		41,233	0
15.655 / MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION		13,626	0
GGBA		13,626	0
15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS		315,182	19,214
GGBA		315,182	19,214
15.F14AC00608 60181BJ650 / DEVELOPMENT OF A SITE PLAN FOR WEED T...		31,225	25,530
GGBA		31,225	25,530
15.F14AC00608 60181BJ650 / NOXIOUS WEED MONITORING AT THE U.S. A...		61,512	0
GGBA		61,512	0
15.F14AC00608 60181BJ650 / NOXIOUS WEED SURVEY OF F. E. WARREN A...		26,758	0
GGBA		26,758	0
15.F14AC00608 60181BJ650 / NOXIOUS WEED SURVEY OF THE U.S. AIR F...		60,496	0
GGBA		60,496	0
15.F14AC00608 60181BJ650 / PREBLE'S MEADOW JUMPING MOUSE HABITAT...		12,449	0
GGBA		12,449	0
15.648 / CENTRAL VALLEY PROJECT IMPROVEMENT ACT (CVPIA)		93,646	0
GFBA / PASS-THROUGH FROM: CALIFORNIA DEPARTMENT OF FISH AND (P1880108)		93,646	0
15.663 / NFWF-USFWS CONSERVATION PARTNERSHIP		13,467	0
GGBA / PASS-THROUGH FROM: NATIONAL FISH AND WILDLIFE FOUNDATION (0901.18.62052)		13,467	0
15.628 / MULTISTATE CONSERVATION GRANT		4,756	0
GKAA / PASS-THROUGH FROM: NORTH CAROLINA STATE UNIVERSITY (2018-0319-05)		4,756	0
<u>DEPARTMENT OF STATE, BUREAU OF POPULATION, REFUGEES AND MIGRATION</u>			
19.522 / OVERSEAS REFUGEE ASSISTANCE PROGRAMS FOR STRATEGIC GLOBAL PRIORITIES		98,603	35,222
GFBA		98,603	35,222
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION</u>			
20.109 / AIR TRANSPORTATION CENTERS OF EXCELLENCE		265,330	112,666
GFBA		265,330	112,666
<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON</u>			
20.724 / PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)		142,529	101,237
GFEA		90,004	90,004
GLAA		52,525	11,233
20.723 / PHMSA PIPELINE SAFETY RESEARCH AND DEVELOPMENT ÖOTHER TRANSACTION AGREEMENTSÖ		125,816	71,996
GLAA		125,816	71,996
20.693JK318C000014 / SOLIDIFICATION OF NATURAL GAS FOR TRANSPORTATION		80,539	0
GLAA		80,539	0
<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
97.082 / EARTHQUAKE CONSORTIUM		22,574	0
GLAA		22,574	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME			EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				SUBRECIPIENTS
97.022 / FLOOD INSURANCE			80,614	0
GFBA / PASS-THROUGH FROM: ASSOCIATION OF STATE FLOODPLAIN MANAGERS (OCG6757B)			80,614	0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>				
20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM			143,838	0
GFBA / PASS-THROUGH FROM: NATIONAL ACADEMY OF SCIENCE (NCHRP-204)			81,729	0
GFBA / PASS-THROUGH FROM: UNIV OF KENTUCKY RESEARCH FOUNDATION (3200000701-17-003)			62,109	0
20.1886607 / LARGE DIAMETER TUNNEL LINING ANALYSIS AND DESIGN			49,980	0
GLAA / PASS-THROUGH FROM: WSP USA, INC. (1886607)			49,980	0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</u>				
20.218 / MOTOR CARRIER SAFETY ASSISTANCE			11,333	0
GFBA / PASS-THROUGH FROM: HILL INTERNATIONAL, INC (NCHRP 10-92)			11,333	0
<u>DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY</u>				
20.701 / UNIVERSITY TRANSPORTATION CENTERS PROGRAM			1,811,991	435,749
GLAA			1,365,622	435,749
GFBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38)			22,923	0
GFBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38-03)			25,860	0
GFBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0019957)			-4	0
GFBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685)			48,572	0
GFBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD01)			124,280	0
GGBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0023139)			54,068	0
GGBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028636)			170,670	0
<u>DEPARTMENT OF AGRICULTURE, RURAL BUSINESS COOPERATIVE SERVICE</u>				
10.868 / RURAL ENERGY FOR AMERICA PROGRAM			16,684	0
GGBA			16,684	0
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>				
17.282 / TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCTT) GRANTS			45,651	0
GGBA / PASS-THROUGH FROM: MIAMI DADE COLLEGE (G14-0044)			45,651	0
<u>DEPARTMENT OF HOMELAND SECURITY, DOMESTIC NUCLEAR DETECTION OFFICE</u>				
97.077 / HOMELAND SECURITY RESEARCH, DEVELOPMENT, TESTING, EVALUATION, AND DEMONSTRATION OF TECHNOLOGIES			77,153	0
GGBA			42,265	0
GLAA			34,888	0
97.130 / NATIONAL NUCLEAR FORENSICS EXPERTISE DEVELOPMENT PROGRAM			171,986	0
GGBA			171,986	0
<u>DEPARTMENT OF STATE, BUREAU OF OCEANS & INTL ENVIRONMENTAL & SCIENTIFIC AFFAIRS</u>				
19.017 / ENVIRONMENTAL AND SCIENTIFIC PARTNERSHIPS AND PROGRAMS			97,549	0
GLAA			97,549	0
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION AND ENFORCEMENT</u>				
15.255 / SCIENCE AND TECHNOLOGY PROJECTS RELATED TO COAL MINING AND RECLAMATION			-10	0
GLAA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5596-CSM-USDI-0074)			-10	0
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
66.509 / SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM			1,091,370	243,093
GFBA			342,288	138,765
GGBA			705,367	104,328
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W000319235 / PO 100)			88	0
GLAA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (14-492)			43,627	0
66.511 / OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS			978,777	201,097
GLAA			499,822	201,097
GFBA / PASS-THROUGH FROM: DREXEL UNIVERSITY (860305)			203,465	0
GFBA / PASS-THROUGH FROM: THE WATER RESEARCH FOUNDATION (04636)			275,490	0
66.514 / SCIENCE TO ACHIEVE RESULTS (STAR) FELLOWSHIP PROGRAM			-6,719	0
GFBA			-6,719	0
66.F013600385 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS			72	0
GFBA / PASS-THROUGH FROM: WOOD ENVIRONMENT & INFRASTRUCTURE (F013600385)			72	0
66.Project # LCASW2SG16 / LIFE CYCLE COSTS OF WATER INFRASTRUCT...			311,089	0
GGBA / PASS-THROUGH FROM: WATER RESEARCH FOUNDATION (PROJECT # LCASW2SG16)			311,089	0
66.461 / REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS			395,367	0
GGBA			373,010	0
GGBA / PASS-THROUGH FROM: STATE OF WASHINGTON (93-096626)			22,357	0
66.517 / REGIONAL APPLIED RESEARCH EFFORTS (RARE)			60,751	0
GFBA			60,751	0
66.440 / URBAN WATERS SMALL GRANTS			6,604	0
GTAA / PASS-THROUGH FROM: GROUNDWORK DENVER INC (96849801)			6,604	0
<u>DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS</u>				
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM			232,760	232,760
SJAA			232,760	232,760
16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS			2,384,137	606,586
GFBA			1,645,454	267,436
GFBA			116,032	95,152
GGBA			551,730	243,998
GZAA			9,964	0
GFBA / PASS-THROUGH FROM: SAM HOUSTON STATE UNIVERSITY (27049A)			60,957	0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY</u>				
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT			13,135,807	1,964,341
GFBA			708,736	212,363
GFBA			11,223,096	1,745,953
GGBA			428,893	6,025
GFBA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES (PO15-00256_MOD05)			135,319	0
GFBA / PASS-THROUGH FROM: CRAIG HOSPITAL (2UCD)			13,898	0
GFBA / PASS-THROUGH FROM: CRAIG HOSPITAL (UCD)			21,607	0
GFBA / PASS-THROUGH FROM: FLASHBACK TECHNOLOGIES LLC (W81WH-11-2-0085)			39	0
GFBA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000839338_AMD03)			22,945	0
GFBA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IND.UNIV #71287)			-32	0
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002478820_MOD02)			17,017	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MISSISSIPPI (19-08-010)			250,111	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10032338)			6	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10032338_AMD01/02)			5,511	0
GFBA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WUFS 441033 CTA-03)			-170	0
GGBA / PASS-THROUGH FROM: ALLINA HEALTH SYSTEM (CSU-002)			888	0
GGBA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1008990_CSU)			32,358	0
GGBA / PASS-THROUGH FROM: INFECTIOUS DISEASE RESEARCH INSTITUTE (GC1115-CSU-2018)			31,492	0
GGBA / PASS-THROUGH FROM: PALO ALTO VETERANS INSTITUTE FOR RESEARCH (CHU0018-02)			1,028	0
GGBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004142877)			15,256	0
GGBA / PASS-THROUGH FROM: THE GENEVA FOUNDATION (S-11000-01)			176,079	0
GLAA / PASS-THROUGH FROM: REGIS UNIVERSITY (W81XWH-15-1-0518)			51,730	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
12.431 / BASIC SCIENTIFIC RESEARCH		6,768,598	608,424
GFBA		3,731,208	0
GGBA		746,784	137,581
GLAA		943,878	470,843
GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1098620)		385,976	0
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003051)		52	0
GFBA / PASS-THROUGH FROM: NORTH CAROLINA STATE UNIVERSITY (2015-3221-01)		100,501	0
GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61758114-119754)		74,806	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (44000287 (UCB))		301,656	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (2015-06166-02)		136,729	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MISSOURI-COLUMBIA (C00064278-2)		12,262	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (248K916)		-1,027	0
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (450373-19557)		55,910	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003371124)		39,519	0
GLAA / PASS-THROUGH FROM: REGENTS OF THE UNIVERSITY OF CALIFORNIA (E256GVA025)		29,676	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (UA18-001)		112,089	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (203432CSOM)		40,964	0
GLAA / PASS-THROUGH FROM: AK STEEL (DE-EE0008317)		57,615	0
12.114 / COLLABORATIVE RESEARCH AND DEVELOPMENT		-140	0
GFBA / PASS-THROUGH FROM: TDA RESEARCH INC. (BE.1105.CU.14.02)		-140	0
12.432 / U.S. MILITARY ACADEMY ATHLETIC PROGRAMS AT WEST POINT		101,486	0
GGBA		101,486	0
12.RSC 16008 / SYSTEMATIC DEVELOPMENT OF FRAMEWORK FOR VALIDATION AND PERFORMANCE QUANTIFICATION OF ADDI		69,968	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF DAYTON RESEARCH INSTITUTE (RSC 16008)		69,968	0
12.Subcontract No. TSC-1196-60133 / TERRAIN MOBILITY ANALYSIS MODEL (TMAM)		34,672	0
GGBA / PASS-THROUGH FROM: TECHNOLOGY SERVICE CORPORATION (SUBCONTRACT NO. TSC-1196-60133)		34,672	0
12.W912HZ19C0016 / EXPERIMENTAL FATIGUE ASSESSMENT OF UN...		18,426	0
GGBA		18,426	0
12.4198892 / ENABLING PROACTIVE ROBOT COLLABORATION IN HUMAN-ROBOT TEAMING		83,147	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (4198892)		83,147	0
12.CSM PROP 18-0642 / DESIGN OF EASY-TO-USE STRUCTURAL ALLOY FEEDSTOCKS FOR ADDITIVE MANUFACTURING		75,285	0
GLAA / PASS-THROUGH FROM: ELEMENTUM 3D (CSM PROP 18-0642)		75,285	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</u>			
93.015 / HIV PREVENTION PROGRAMS FOR WOMEN		73,689	59,901
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (SUB# 000406291-002_AMD04)		73,723	59,901
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S070)		-34	0
93.343 / PUBLIC HEALTH SERVICE EVALUATION FUNDS		119,661	0
GGBA		119,661	0
<u>DEPARTMENT OF AGRICULTURE</u>			
10.FS Agmt # 18-JV-11111133-011 / STACKED 2-STORY CONVENTIONAL SHEAR WA...		15,660	0
GGBA		15,660	0
10.10.000 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS		113,200	0
GFBA		113,200	0
10.OCG6216B / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS		65,908	0
GFBA / PASS-THROUGH FROM: MIT LINCOLN LABORATORY (OCG6216B)		65,908	0
<u>DEPARTMENT OF COMMERCE</u>			
11.647.7806 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS		23,757	0
GFBA / PASS-THROUGH FROM: DESERT RESEARCH INSTITUTE (647.7806)		23,757	0
11.OCG6464B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS		265,129	30,339
GFBA / PASS-THROUGH FROM: HARMONIC INTERNATIONAL (OCG6464B)		265,129	30,339
11.11.000 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS		8,228,434	0
GFBA		8,228,434	0
11.OCG6795B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS		4,102	0
GFBA / PASS-THROUGH FROM: ASPEN GLOBAL CHANGE INSTITUTE (OCG6795B)		4,102	0
11.PSA-ProTech-18-UOCL01 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS		74,448	0
GFBA / PASS-THROUGH FROM: GLOBAL SCIENCE AND TECHNOLOGY (PSA-PROTECH-18-UOCL01)		74,448	0
11.OCG6839B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS		9,279	0
GFBA / PASS-THROUGH FROM: RIVERSIDE TECHNOLOGY INC (OCG6839B)		9,279	0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY</u>			
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH		11,007,337	899,534
GFBA		3,683,620	403,490
GFEA		176,345	0
GFEA		797,807	0
GGBA		4,234,875	471,044
GLAA		1,020,878	25,000
GSAA		86,271	0
GFBA / PASS-THROUGH FROM: ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P1770-001)		14	0
GFBA / PASS-THROUGH FROM: BAE SYSTEMS (918657)		76,467	0
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4642)		27,978	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (67465520)		124,987	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (16446)		103,829	0
GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (200716-364)		24,108	0
GFEA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (SUBAWARD NO. 200716-365)		30,899	0
GFEA / PASS-THROUGH FROM: I-CORE TECHNOLOGY, LLC (SUBCONTRACT 9/6/2017)		-2,697	0
GFEA / PASS-THROUGH FROM: GTD UNLIMITED (SUB AGREEMENT 8/28/2017)		52,261	0
GFEA / PASS-THROUGH FROM: XDOT ENGINEERING AND ANALYSIS, LLC (2016-257)		109,942	0
GGBA / PASS-THROUGH FROM: SAN DIEGO STATE UNIVERSITY RESEARCH FDN (SA0000598)		17,823	0
GGBA / PASS-THROUGH FROM: DREXEL UNIVERSITY (SUBAWARD # 840115-1)		42,334	0
GGBA / PASS-THROUGH FROM: HENRY M. JACKSON FOUNDATION (3062 P0852463)		63,987	0
GGBA / PASS-THROUGH FROM: THE SCRIPPS RESEARCH INSTITUTE (78488520)		25,298	0
GGBA / PASS-THROUGH FROM: HENRY M. JACKSON FOUNDATION (4637)		62,598	0
GLAA / PASS-THROUGH FROM: DREXEL UNIVERSITY (U0162534)		74,524	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE, KNOXVILLE (A19-0099-S001)		173,189	0
12.335 / NAVY COMMAND, CONTROL, COMMUNICATIONS, COMPUTERS, INTELLIGENCE, SURVEILLANCE, AND RECONNAISSAN		29,666	0
GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (193-01)		29,666	0
12.AMAD-CSM-01-2018 / ADVANCED MATERIALS AND DEVICES STTR 2017		50,237	0
GLAA / PASS-THROUGH FROM: ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2018)		50,237	0
12.0004C-6 / DEVELOPMENT OF TECHNOLOGIES FOR TITANIUM TO STEEL JOINING		12,508	0
GLAA / PASS-THROUGH FROM: LIFT (0004C-6)		12,508	0
12.P010204807 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCE FOR PREDICTION OF INJURY RISK FACTC		90,653	0
GLAA / PASS-THROUGH FROM: LEIDOS (P010204807)		90,653	0
12.18-0507 / STTR PHASE I: HIGH DENSITY CAPACITORS FOR COMPACT TRANSMIT AND RECEIVE MODULES		9,027	0
GLAA / PASS-THROUGH FROM: BIOENNO TECH (18-0507)		9,027	0
12.PO 4103876306 / ROBOTIC LASER WIRE ADDITIVE MANUFACTURING SYSTEM WITH COMPREHENSIVE QUALITY ASSURANCE		57,123	0
GLAA / PASS-THROUGH FROM: LOCKHEED MARTIN CORPORATION (PO 4103876306)		57,123	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
12.LMSPACE-DL-108E-2018 / ROBOTIC LASER WIRE ADDITIVE MANUFACTURING SYSTEM WITH COMPREHENSIVE QUALITY AS		161,852	0
GLAA / PASS-THROUGH FROM: LOCKHEED MARTIN CORPORATION (LMSPACE-DL-108E-2018)		161,852	0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE</u>			
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM		11,536,490	3,214,271
GFBA		7,807,335	3,016,887
GFCA		70,729	0
GFEA		304,206	58,028
GGBA		1,218,221	125,109
GLAA		249,161	0
GFBA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES (S-LB2002.05.UCB)		499,434	0
GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (121-03)		58,602	0
GFBA / PASS-THROUGH FROM: COLDQUANTA, INC (7033-SC-CU-P01)		17,293	0
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (83875-11094)		285,292	0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RG814-G1)		38,401	0
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003650)		406,411	0
GFBA / PASS-THROUGH FROM: NORTHWEST RESEARCH ASSOCIATES INC (NWRA-14-S-172)		5,866	0
GFBA / PASS-THROUGH FROM: ORBIT LOGIC INC. (OCG6761B)		45,110	14,247
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5515-UC-AFOSR-0388)		81,652	0
GFBA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (28717-04936-S02)		18,373	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 P UJ529)		-1,190	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT (4805 / 6692)		38	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (Z807405)		276,866	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (16-012 (UCB))		5,460	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (26-0201-51-64)		44,284	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9473)		99,326	0
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (450519-19557)		5,620	0
12.FA9453-15-C-0066 / A TWO-TIERED APPROACH TO EVENT CALIBRATION ACROSS IRAN		10,259	0
GLAA		10,259	0
12.FA8903-16-C-0019 / PERFLUORO-CHEMICAL TREATMENT BY NANOFILTRATION PLUS SEQUENTIAL UV OXIDATIVE/REDUCTI		307,686	7,938
GLAA		307,686	7,938
12.#7526-1703 / CHARACTERIZATION OF 3D PRINTED HEAT EXCHANGERS		6,966	0
GLAA / PASS-THROUGH FROM: REACTION SYSTEMS LLC (#7526-1703)		6,966	0
12.RSC 16008 / SYSTEMATIC DEVELOPMENT OF FRAMEWORK FOR VALIDATION AND PERFORMANCE QUANTIFICATION OF ADDI		47,423	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF DAYTON RESEARCH INSTITUTE (RSC 16008)		47,423	0
12.Subcontract No. 2019-001 / ULTRA LONG LIFE HOLLOW CATHODE DEVELO...		269	0
GGBA / PASS-THROUGH FROM: PLASMA CONTROLS, LLC (SUBCONTRACT NO. 2019-001)		269	0
<u>DEPARTMENT OF THE INTERIOR</u>			
15.D15PC00205 / NETBRANE: A SOFTWARE DEFINED DDOS PRO...		722,560	159,149
GGBA		722,560	159,149
15.D15PC00278 / U.S. ANIMAL MOVEMENT MODEL (USAMM) AN...		130,252	49,978
GGBA		130,252	49,978
15.D15PC00279 / ASSESSING THE EPIDEMIOLOGICAL AND ECO...		492,508	151,423
GGBA		492,508	151,423
15.15.000 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS		577,567	0
GFBA		577,567	0
15.P1830601 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS		88,348	0
GFBA / PASS-THROUGH FROM: CALIFORNIA DEPARTMENT OF FISH AND (P1830601)		88,348	0
15.1302 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS		25,000	0
GFBA / PASS-THROUGH FROM: ORANGE COUNTY WATER DISTRICT (1302)		25,000	0
<u>DEPARTMENT OF TRANSPORTATION</u>			
20.20.000 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS		27,451	0
GFBA		27,451	0
20.19-52 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS		34,843	0
GFBA / PASS-THROUGH FROM: ENGINEERING & SOFTWARE CONSULTANTS, INC. (19-52)		34,843	0
<u>TENNESSEE VALLEY AUTHORITY</u>			
62.62.001 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS		189,338	0
GFBA		189,338	0
<u>DEPARTMENT OF VETERANS AFFAIRS</u>			
64.64.000 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS		177,735	0
GFBA		177,735	0
<u>MILLENNIUM CHALLENGE CORPORATION</u>			
85.002 / MCC FOREIGN ASSISTANCE FOR OVERSEAS PROGRAMS		5,160	0
GFBA		5,160	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
93.228658 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS		57,091	0
GFBA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (228658)		57,091	0
93.31804-01 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS		189,739	0
GFBA / PASS-THROUGH FROM: ROCHESTER INSTITUTE OF TECHNOLOGY (31804-01)		189,739	0
93.93.000 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS		116,775	0
GFBA		116,775	0
93.OCG6603B / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS		14,979	0
GFBA / PASS-THROUGH FROM: INREDOX (OCG6603B)		14,979	0
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
97.785-24-592 / DEPARTMENT OF HOMELAND SECURITY RESEARCH AND DEVELOPMENT PROGRAMS		1,118	0
GFBA / PASS-THROUGH FROM: APPLIED TECHNOLOGY COUNCIL (785-24-592)		1,118	0
97.97.065 / DEPARTMENT OF HOMELAND SECURITY RESEARCH AND DEVELOPMENT PROGRAMS		193,949	0
GFBA		193,949	0
<u>DEPARTMENT OF STATE</u>			
19.208107UCB / DEPARTMENT OF STATE RESEARCH AND DEVELOPMENT PROGRAMS		234,984	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (208107UCB)		234,984	0
19.AAG-003-2C-2018 2C / SECONDARY CITIES UNIVERSITY PARTNERSHIPS		186,508	0
GGBA / PASS-THROUGH FROM: AAG-ASSOCIATION OF AMERICAN GEOGRAPHERS (AAG-003-2C-2018 2C)		186,508	0
<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN</u>			
16.525 / GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS		77,488	0
GFCA		77,488	0
16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE		170,879	0
GFEA		170,879	0
<u>DEPARTMENT OF DEFENSE, DEFENSE INTELLIGENCE AGENCY</u>			
12.598 / CENTERS FOR ACADEMIC EXCELLENCE		17,894	0
GFCA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE (53173-Z9062206)		14,432	0
GFCA / PASS-THROUGH FROM: TAU TECHNOLOGIES, LLC (CONTRACT NO. TAU 2017-003)		3,462	0
<u>DEPARTMENT OF DEFENSE, UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES</u>			
12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS		215,088	0
GFEA		117,611	0
GFCA / PASS-THROUGH FROM: GENEVA FOUNDATION (S-1392-02)		15,826	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			EXPENDITURES	THROUGH TO SUBRECIPIENTS
CFDA OR OTHER ID NUMBER / PROGRAM NAME				
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				
GGBA / PASS-THROUGH FROM: HENRY M. JACKSON FOUNDATION (3325)			81,651	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING</u>				
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH			1,232,313	223,854
GFEA			1,100,430	210,044
GGBA			94,416	13,810
GFEA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RH365-G1)			13,958	0
GFEA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (200620-324)			23,509	0
93.631 / DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE			399,741	30,993
GFEA			399,741	30,993
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVIC			447,607	0
GFEA			440,722	0
GFEA / PASS-THROUGH FROM: GEORGETOWN UNIVERSITY (412719_GR412564-UC/AWD-77)			6,326	0
GFEA / PASS-THROUGH FROM: LARIMER COUNTY DEPT OF HUMAN SERVICES (AWD-151904)			559	0
93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERV			5,834	0
GFEA / PASS-THROUGH FROM: JAEB CENTER FOR HEALTH RESEARCH (1UK4DJ108520-01_AMD01)			5,834	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS</u>				
15.Ute Mountain/CSU / CLIMATE CHANGE VULNERABILITY ASSESSME...			50,765	0
GGBA / PASS-THROUGH FROM: UTE MOUNTAIN UTE TRIBE (UTE MOUNTAIN/CSU)			50,765	0
15.156 / TRIBAL CLIMATE RESILIENCE			53,651	0
GGBA			32,758	0
GGBA / PASS-THROUGH FROM: OFFICE OF THE TRIBAL WATER ENGINEER EASTERN SHOSHONE & NORTH (A19AC00015)			20,893	0
15.17-17-FWF / RENEWABLE ENERGY FEASIBILITY STUDY AT FORT BERTHOLD INDIAN RESERVATION: PLANNED ACTIVITIE			3,311	0
GLAA / PASS-THROUGH FROM: MHA NATION (17-17-FWF)			3,311	0
<u>DEPARTMENT OF DEFENSE, U.S. ARMY MEDICAL COMMAND</u>				
12.PO # US001-0000598593 / UNDERWATER EXPERIMENTAL FATIGUE EVALU...			-558	0
GGBA / PASS-THROUGH FROM: BATTELLE MEMORIAL INSTITUTE (PO # US001-0000598593)			-558	0
<u>DEPARTMENT OF AGRICULTURE, OFFICE OF THE CHIEF ECONOMIST</u>				
10.290 / AGRICULTURAL MARKET AND ECONOMIC RESEARCH			317,577	0
GGBA			317,577	0
10.291 / AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS			26,395	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6238-0876-002)			21,514	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6238-0848-002)			4,881	0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH</u>				
12.N39430-16-C-1861 / IN-DEPTH CHARACTERIZATION OF PER- AND POLYFLUOROALKYL SUBSTANCES (PFASS) OCCURRENC			60,764	0
GLAA			60,764	0
12.N00173-19-P-0504 / EXPLAINABLE PLAN INTERVENTION			20,418	0
GGBA			20,418	0
12.W911QY1910002 / PAPER SENSOR FOR FOOD-BORNE PATHOGEN ...			17,841	0
GGBA			17,841	0
<u>DEPARTMENT OF AGRICULTURE, RISK MANAGEMENT AGENCY</u>				
10.460 / RISK MANAGEMENT EDUCATION PARTNERSHIPS			35,737	0
GGBA			35,737	0
<u>DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY</u>				
12.CSM PROP 17-0298 / PHASE II: NANOPARTICLE CAPACITORS FOR MULTI-POINT INITIATION			33,586	0
GLAA / PASS-THROUGH FROM: AEGIS TECHNOLOGY (CSM PROP 17-0298)			33,586	0
<u>DEPARTMENT OF DEFENSE, DEFENSE LOGISTICS AGENCY</u>				
12.2018-504 / ADVANCED ENGINEERED COATINGS WITH EXTENDED DIE LIFE FOR TOOLING			60,137	0
GLAA / PASS-THROUGH FROM: ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)			60,137	0
12.2018-504 / ON-DEMAND CASTING OF NET-SHAPE TITANIUM COMPONENTS FOR IMPROVED WEAPON SYSTEMS			36,920	0
GLAA / PASS-THROUGH FROM: ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)			36,920	0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS</u>				
12.UTAI5-000961 / BIOGEOCHEMICAL PROCESSES THAT CONTROL NATURAL ATTENUATION OF TRICHLOROETHYLENE IN LOW			7,639	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AUSTIN (UTAI5-000961)			7,639	0
SNAP CLUSTER			703,015,754	39,355,679
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>				
10.551 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			647,944,017	0
IHAA			647,944,017	0
10.561 / STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			55,071,737	39,355,679
IHAA			55,071,737	39,355,679
SPECIAL EDUCATION CLUSTER (IDEA)			175,402,722	158,060,249
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>				
84.027 / SPECIAL EDUCATION GRANTS TO STATES			170,759,530	154,409,228
DAAA			170,759,530	154,409,228
84.173 / SPECIAL EDUCATION PRESCHOOL GRANTS			4,643,192	3,651,021
DAAA			4,643,192	3,651,021
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER			1,381,596,142	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>				
93.264 / NURSE FACULTY LOAN PROGRAM (NFLP)			557,009	0
GFEA			319,205	0
GKAA			237,804	0
93.342 / HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS			320,666	0
GFEA			320,666	0
93.364 / NURSING STUDENT LOANS			631,655	0
GFEA			631,655	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID</u>				
84.007 / FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS			7,949,323	0
GFBA			1,280,217	0
GFCA			448,945	0
GFEA			569,589	0
GGBA			995,752	0
GGJA			447,733	0
GJBA			82,000	0
GJCA			190,085	0
GJDA			256,101	0
GJEA			443,352	0
GJFA			15,504	0
GJGA			34,413	0
GJHA			46,301	0
GJJA			387,800	0
GJKA			211,980	0
GJLA			164,187	0
GJMA			65,964	0
GJRA			31,736	0
GJTA			22,675	0
GKAA			553,131	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
	GLAA		138,366	0
	GSAA		166,913	0
	GTAA		888,555	0
	GWAA		85,760	0
	GYAA		145,580	0
	GZAA		276,684	0
84.033 /	FEDERAL WORK-STUDY PROGRAM		10,211,037	0
	GFBA		1,560,165	0
	GFCA		503,840	0
	GFEA		1,656,059	0
	GGBA		982,952	0
	GGJA		437,616	0
	GJBA		138,454	0
	GJCA		189,273	0
	GJDA		351,381	0
	GJEA		431,934	0
	GJFA		18,317	0
	GJGA		23,839	0
	GJHA		60,820	0
	GJJA		570,526	0
	GJKA		236,845	0
	GJLA		220,428	0
	GJMA		91,334	0
	GJRA		84,746	0
	GJTA		20,394	0
	GKAA		556,383	0
	GLAA		425,475	0
	GSAA		130,121	0
	GTAA		805,898	0
	GWAA		187,283	0
	GYAA		289,320	0
	GZAA		237,634	0
84.063 /	FEDERAL PELL GRANT PROGRAM		267,670,246	0
	GFBA		23,308,304	0
	GFCA		15,495,599	0
	GFEA		19,752,480	0
	GGBA		25,880,381	0
	GGEA		10,919,593	0
	GGJA		7,997,499	0
	GJBA		5,471,850	0
	GJCA		7,535,399	0
	GJDA		11,609,137	0
	GJEA		17,067,706	0
	GJFA		1,203,035	0
	GJGA		1,452,847	0
	GJHA		2,409,346	0
	GJJA		19,615,470	0
	GJKA		9,418,518	0
	GJLA		7,486,479	0
	GJMA		2,655,728	0
	GJRA		2,079,845	0
	GJTA		904,343	0
	GKAA		14,735,922	0
	GLAA		3,489,246	0
	GSAA		5,716,261	0
	GTAA		30,971,833	0
	GWAA		2,490,028	0
	GYAA		4,236,702	0
	GZAA		13,766,695	0
84.038 /	FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS		50,001,367	0
	GFBA		15,458,915	0
	GFEA		1,639,012	0
	GGBA		11,720,171	0
	GGJA		3,204,138	0
	GKAA		4,480,910	0
	GLAA		3,555,061	0
	GTAA		8,957,040	0
	GWAA		868,779	0
	GYAA		117,341	0
84.268 /	FEDERAL DIRECT STUDENT LOANS		1,044,121,878	0
	GFBA		147,325,404	0
	GFCA		65,774,912	0
	GFEA		183,933,851	0
	GGBA		180,221,993	0
	GGEA		90,947,093	0
	GGJA		19,095,856	0
	GJBA		10,931,014	0
	GJCA		7,046,315	0
	GJDA		11,106,424	0
	GJEA		26,745,569	0
	GJFA		986,059	0
	GJGA		885,616	0
	GJHA		1,886,803	0
	GJJA		13,296,846	0
	GJKA		7,871,360	0
	GJLA		9,334,696	0
	GJMA		1,455,445	0
	GJRA		2,909,031	0
	GJTA		1,850,124	0
	GKAA		72,976,476	0
	GLAA		31,173,023	0
	GSAA		12,508,381	0
	GTAA		68,757,672	0
	GWAA		13,852,895	0
	GYAA		20,863,036	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			EXPENDITURES	THROUGH TO
CFDA OR OTHER ID NUMBER / PROGRAM NAME				SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				
GZAA			40,385,984	0
84.379 / TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)			132,961	0
GFEA			62,309	0
GGJA			36,024	0
GTAA			34,628	0
TANF CLUSTER			145,543,630	133,695,033
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
93.558 / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES			145,543,630	133,695,033
IHAA			145,543,630	133,695,033
TRANSIT SERVICES PROGRAMS CLUSTER			3,543,978	3,293,978
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>				
20.513 / ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES			3,543,978	3,293,978
HAAA			3,543,978	3,293,978
TRIO CLUSTER			15,671,524	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>				
84.042 / TRIO STUDENT SUPPORT SERVICES			6,264,396	0
GFBA			347,465	0
GFEA			266,030	0
GGBA			401,889	0
GGJA			339,854	0
GJCA			528,483	0
GJDA			290,981	0
GJEA			248,452	0
GJHA			267,762	0
GJJA			474,564	0
GJKA			338,008	0
GJLA			225,101	0
GJMA			632,321	0
GJRA			269,862	0
GKAA			300,252	0
GSAA			545,501	0
GTAA			298,847	0
GYAA			250,373	0
GZAA			238,651	0
84.047 / TRIO UPWARD BOUND			5,713,483	0
GFBA			518,573	0
GFEA			-38,923	0
GGBA			878,921	0
GGJA			707,643	0
GJCA			260,133	0
GJEA			319,222	0
GJKA			917,854	0
GJMA			373,124	0
GKAA			259,300	0
GSAA			300,819	0
GTAA			378,925	0
GYAA			837,892	0
84.217 / TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT			803,297	0
GFBA			317,164	0
GFEA			250,173	0
GKAA			235,960	0
84.044 / TRIO TALENT SEARCH			1,028,079	0
GGBA			445,152	0
GGJA			242,861	0
GSAA			340,066	0
84.066 / TRIO EDUCATIONAL OPPORTUNITY CENTERS			1,862,269	0
GGBA			607,514	0
GGJA			464,691	0
GJDA			790,064	0
WIOA CLUSTER			33,324,107	24,976,473
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>				
17.258 / WIOA ADULT PROGRAM			10,653,482	7,406,791
KADA			10,653,482	7,406,791
17.259 / WIOA YOUTH ACTIVITIES			11,133,212	7,932,889
KADA			11,133,212	7,932,889
17.278 / WIOA DISLOCATED WORKER FORMULA GRANTS			11,537,413	9,636,793
KADA			11,537,413	9,636,793
UNCLUSTERED PROGRAMS			2,489,583,694	771,622,158
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>				
98.10035947-S2, PO #U000189092 / GCAS-WATER			411,938	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10035947-S2, PO #U000189092)			411,938	0
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
94.003 / STATE COMMISSIONS			290,633	0
EBBA			290,633	0
94.006 / AMERICORPS			4,338,972	4,338,972
EBBA			4,338,972	4,338,972
94.009 / TRAINING AND TECHNICAL ASSISTANCE			208,627	0
EBBA			208,627	0
94.002 / RETIRED AND SENIOR VOLUNTEER PROGRAM			55,145	0
GKAA			55,145	0
94.021 / VOLUNTEER GENERATION FUND			74,553	74,553
EBBA			74,553	74,553
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>				
10.163 / MARKET PROTECTION AND PROMOTION			114,882	0
BDAA			114,882	0
10.153 / MARKET NEWS			10,000	0
BMAA			10,000	0
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL			734,952	169,228
BMAA			667,005	169,228
GGBA / PASS-THROUGH FROM: CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (15-0220-068-SC 15SCBGPCA00			67,947	0
10.168 / FARMERS MARKET PROMOTION PROGRAM			60	0
GCAA			60	0
10.172 / LOCAL FOOD PROMOTION PROGRAM			1,075	0
GSAA / PASS-THROUGH FROM: AMERICAN INDEPENDENT BUSINESS ALLIANCE (AM170100XXXXG147)			1,075	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		TOTAL	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES		SUBRECIPIENTS
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE</u>			
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	67,744	0	
GGBA	67,744	0	
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>			
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	778,041	0	
BPAA	247,890	0	
BDAA	119,737	0	
BEAA	364,623	0	
GGBA	38,907	0	
BDAA / PASS-THROUGH FROM: OREGON DEPARTMENT OF AGRICULTURE (ODA-4101-IS)	6,884	0	
10.028 / WILDLIFE SERVICES	184,392	0	
GGBA	184,392	0	
10.17-8508-1513-MU / USDA-APHIS-PPQ PHYTOSANITARY CERTIFICATE	323,130	0	
BPAA	208,958	0	
BMAA	114,172	0	
<u>DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE</u>			
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	3,670	0	
GGBA	3,670	0	
<u>DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY</u>			
10.435 / STATE MEDIATION GRANTS	23,153	0	
BIAA	23,153	0	
10.117 / BIOFUEL INFRASTRUCTURE PARTNERSHIP	14,286	14,286	
BMAA	14,286	14,286	
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
10.560 / STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	4,005,046	0	
DAAA	2,140,629	0	
FAAA	813,448	0	
IHAA	1,050,969	0	
10.574 / TEAM NUTRITION GRANTS	159,964	0	
FAAA	159,964	0	
10.579 / CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	372,230	226,991	
DAAA	372,230	226,991	
10.582 / FRESH FRUIT AND VEGETABLE PROGRAM	3,035,388	2,957,434	
DAAA	3,035,388	2,957,434	
10.558 / CHILD AND ADULT CARE FOOD PROGRAM	28,467,149	27,881,440	
FAAA	28,467,149	27,881,440	
10.578 / WIC GRANTS TO STATES (WGS)	90,910	0	
FAAA	90,910	0	
10.557 / WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	77,943,522	73,189,218	
FAAA	77,943,522	73,189,218	
10.536 / CACFP TRAINING GRANTS	5,494	0	
FAAA	5,494	0	
10.537 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT AND TRAINING (E&T) DATA AND TECHNIC	3,519	0	
IHAA	3,519	0	
10.G-ME-1710-00907 / PURCHASE OF MILK TEST CONTROLLER	1,453	0	
FAAA / PASS-THROUGH FROM: NCIMS (G-ME-1710-00907)	1,453	0	
<u>DEPARTMENT OF AGRICULTURE, FOOD SAFETY AND INSPECTION SERVICE</u>			
10.479 / FOOD SAFETY COOPERATIVE AGREEMENTS	241,469	0	
BIAA	241,469	0	
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>			
10.777 / NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	8,597	0	
GGBA	8,597	0	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>			
10.680 / FOREST HEALTH PROTECTION	289,009	150,251	
BDAA	255,630	150,251	
GGBA	33,379	0	
10.684 / INTERNATIONAL FORESTRY PROGRAMS	214,074	0	
GGBA	214,074	0	
10.13-CR-11132422-029 / AIR POLLUTION RELATED VALUES SAMPLE T...	9,866	0	
GGBA	9,866	0	
10.13-CS-11020000-024 / BIOMASS PROGRAM COORDINATOR	34,948	0	
GGBA	34,948	0	
10.13-CS-11132420-254 / AN EVALUATION OF THE INTEGRATED RESOU...	37,127	27,046	
GGBA	37,127	27,046	
10.15-JV-11221636-126 / INCORPORATING CLIMATE CHANGE CONSIDER...	26,502	0	
GGBA	26,502	0	
10.15-PA-11020000-071 / UPPER SOUTH PLATTE COHESIVE STRATEGY ...	229,817	0	
GGBA	229,817	0	
10.664 / COOPERATIVE FORESTRY ASSISTANCE	4,613,012	808,277	
GGBA	3,972,985	636,212	
RCAA	482,982	172,065	
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (G112018-CSFS)	6,462	0	
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (SUBAWARD G052017-CFRI)	24,857	0	
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (G012018-CSFS)	123,726	0	
GSAA / PASS-THROUGH FROM: COLORADO TREE COALITION (43326)	2,000	0	
10.676 / FOREST LEGACY PROGRAM	31,947	0	
GGBA	31,947	0	
10.691 / GOOD NEIGHBOR AUTHORITY	641,658	0	
GGBA	641,658	0	
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	266,252	0	
GGBA	266,252	0	
10.699 / PARTNERSHIP AGREEMENTS	307,979	0	
GWAA	78,483	0	
GYAA	32,271	0	
PMAA	197,225	0	
10.672 / RURAL DEVELOPMENT, FORESTRY, AND COMMUNITIES	91,279	0	
PAAA	91,279	0	
10.693 / WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY	468,806	47,154	
PKAA	468,806	47,154	
10.16CS46 / (16-CS-11021300-046) WEMINUCHE BIGHORN SHEEP MONITORING PROJ	12,649	0	
PMAA	12,649	0	
10.16PA43 / WILDLIFE WATER GUZZLER - (16-PA-11021500-043)	8,485	0	
PMAA	8,485	0	
10.17-CR-11221611-191 / ARCHAEOLOGICAL SURVEY MITIGATION STUD...	117,853	0	
GGBA	117,853	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		EXPENDITURES	THROUGH TO
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		SUBRECIPIENTS
10.17-CR-11221611-030	CA ARNG ITAM PROGRAM SUPPORT	-693	0
GGBA		-693	0
10.16-CS-11040300-057	CHEATGRASS SEEDLING REDUCTION FOR RES...	39,653	0
GGBA		39,653	0
10.18-CR-11221611-046	COMPLIANCE/POLLUTION PREVENTION PROGR...	83,613	0
GGBA		83,613	0
10.18-CR-11221611-089	CULTURAL RESOURCES INTERN SUPPORT, CA...	9,819	0
GGBA		9,819	0
10.18-JV-11221635-013	DEMOGRAPHIC PERFORMANCE AND LIDAR-DET...	6,884	0
GGBA		6,884	0
10.17-CR-11221611-198	ENVIRONMENTAL PROGRAM EVALUATION PROJ...	46,333	0
GGBA		46,333	0
10.18-CR-11221611-038	FIRE AND BIOLOGICAL EXPERTISE, USAG-HI	54,543	0
GGBA		54,543	0
10.18-CR-11221611-111	FORT MCCOY - GIS ANALYST SUPPORT	77,918	0
GGBA		77,918	0
10.18-CR-11221611-037	FORT STEWART ENDANGERED SPECIES MANAG...	67,041	0
GGBA		67,041	0
10.18-CR-11221611-007	FORT STEWART INTEGRATED TRAINING AREA...	136,497	0
GGBA		136,497	0
10.18-CR-11221611-097	FORT WAINWRIGHT CONSERVATION GIS SUPPORT	48,677	0
GGBA		48,677	0
10.W9128F-16-2-0020	TO#0058 / INFORMATION MANAGEMENT SUPPORT FOR TH...	52	0
GGBA		52	0
10.17-CR-11221611-158	INTEGRATED AREA MANAGEMENT (ITAM) PLA...	113,365	0
GGBA		113,365	0
10.18-CR-11221611-039	INTEGRATED TRAINING AREA MANAGEMENT (...)	489,542	0
GGBA		489,542	0
10.16-CR-11221638-113	INTERIOR WEST COMPONENTS OF THE FORES...	1,184,997	0
GGBA		1,184,997	0
10.17-CR-11221611-159	LRAM AND RTLA SUPPORT	47,606	0
GGBA		47,606	0
10.16-CS-11132214-337	NATURAL RESOURCE CAREER DEVELOPMENT P...	27,240	0
GGBA		27,240	0
10.17-CS-11021211-033	PAWNEE MONTANE SKIPPER CONSERVATION P...	7,944	0
GGBA		7,944	0
10.17-CS-11132762-207	PROTECTED AREA MANAGEMENT AND PUBLIC ...	155,198	0
GGBA		155,198	0
10.18-CR-11221611-047	PTA ENVIRONMENTAL COMPLIANCE HAZARDOU...	13,046	0
GGBA		13,046	0
10.17-PA-11021300-028	SAN JUAN NATIONAL FOREST, NATIONAL CO...	29,391	0
GGBA		29,391	0
10.18-CR-11221611-055	SECTION 106 ARCHAEOLOGICAL STUDY AND ...	10,131	0
GGBA		10,131	0
10.16-JV-11221631-139	STRATEGIC SCIENCE APPLICATION AND DEL...	11,747	0
GGBA		11,747	0
10.17-CR-11221611-154	UPDATE TO INTEGRATED WILDFIRE MANAGEM...	10,073	0
GGBA		10,073	0
10.16-CS-11020000-026	US FOREST SERVICE REGION 2 DATA EXCHANGE	4,649	0
GGBA		4,649	0
10.18-CR-11221611-063	USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...	114,062	0
GGBA		114,062	0
10.18-CR-11221611-064	USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...	550,672	0
GGBA		550,672	0
10.18-CR-11221611-065	USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...	47,490	0
GGBA		47,490	0
10.16-CS-11021500-060	WHITE RIVER NATIONAL FOREST CAVE BAT ...	10,465	0
GGBA		10,465	0
10.18-CR-11221611-040	WILDFIRE RISK ASSESSMENT OF TEXAS ARM...	73,782	0
GGBA		73,782	0
10.18-CR-11221611-049	WILDLAND FIRE SUPPORT, FORT INDIANTOW...	15,853	0
GGBA		15,853	0
10.16CS11 / (16-CS-11021300-013)	MCPHEE RESERVOIR ANS WATERCRAFT INSPECT	23,684	0
PMAA		23,684	0
10.17-JV-11120101-035	CARIBBEAN FOREST INVENTORY AND ANALYS...	8,735	0
GGBA		8,735	0
10.18-CR-11221611-113	ENVIRONMENTAL TECHNICAL AND MANAGEMEN...	374,170	0
GGBA		374,170	0
10.18-CR-11221611-048	SUSTAINABLE RANGE AWARENESS (SRA) TRA...	17,607	0
GGBA		17,607	0
10.18-CR-11221611-093	FORT WAINWRIGHT WETLAND SUPPORT	6,201	0
GGBA		6,201	0
10.18-CR-11221611-161	USARAK VEGETATION MAINTENANCE AND MIN...	82,087	0
GGBA		82,087	0
10.18-CR-11221611-135	TRAINING AREA MANAGEMENT SUPPORT TO S...	108,823	0
GGBA		108,823	0
10.18-CR-11221611-136	TRAVIS AFB ENVIRONMENTAL SERVICES, CU...	101,585	0
GGBA		101,585	0
10.18-CR-11221611-137	FORT STEWART MID-STORY CONTROL SERVIC...	168,577	0
GGBA		168,577	0
10.18-CR-11221611-163	FORT STEWART, GA ITAM PROGRAM SUPPORT...	14,117	0
GGBA		14,117	0
10.18-CR-11221611-162	RANGE AND TRAINING LAND ASSESSMENT AN...	77,224	0
GGBA		77,224	0
10.18-CR-11221611-164	FORT STEWART, GA ITAM PROGRAM SUPPORT...	102,508	0
GGBA		102,508	0
10.18-CR-11221611-167	OAHU INTEGRATED TRAINING AREA AND MAN...	762,305	0
GGBA		762,305	0
10.18-CR-11221611-166	OAHU LAND REHABILITATION AND MAINTENA...	453,687	0
GGBA		453,687	0
10.18-CR-11221611-193	SUSTAINABLE RANGE PROGRAM, ASA DIX	47,457	0
GGBA		47,457	0
10.18-CR-11221611-194	SUSTAINABLE RANGE PROGRAM--INTEGRATED...	34,897	0
GGBA		34,897	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		EXPENDITURES	THROUGH TO SUBRECIPIENTS
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
10.18-CR-11221611-165 / POHAKULOA TRAINING AREA & KEAMUKU MAN...		260,078	0
GGBA		260,078	0
10.18-CR-11221611-146 / PTA COMMUNITY LIAISON AND OUTREACH		24,367	0
GGBA		24,367	0
10.18-CR-11221611-227 / ATSC-LTD: ITAM, SRA, LRAM AND RTLA SU...		393,934	0
GGBA		393,934	0
10.18-CR-11221611-228 / WILDLAND FIRE MANAGEMENT PLAN FIELD M...		13,642	0
GGBA		13,642	0
10.19-CR-11221611-002 / INTEGRATED TRAINING AREA MANAGEMENT (...)		78,583	0
GGBA		78,583	0
10.19-CR-11221611-017 / INTEGRATED TRAINING AREA MANAGEMENT (...)		301,885	0
GGBA		301,885	0
10.19-CR-11221611-029 / AIR SPACE MANAGEMENT, NEPA, NR/CR AND...		243,706	0
GGBA		243,706	0
10.19-CR-11221611-037 / ENVIRONMENTAL PROGRAM EVALUATION PROJ...		39,909	0
GGBA		39,909	0
10.19-CR-11221611-036 / WILDLAND FIRE MANAGEMENT PLANNING FOR...		46,669	0
GGBA		46,669	0
10.19-CR-11221611-035 / FORT STEWART ENDANGERED SPECIES MANAG...		30,883	0
GGBA		30,883	0
10.19-CR-11221611-079 / TRAINING AREA MANAGEMENT SUPPORT TO D...		128	0
GGBA		128	0
10.19-CR-11221611-078 / USARAK LAND REHABILITATION AND MAINTEN...		128	0
GGBA		128	0
10.19-CR-11221611-076 / ENDANGERED SPECIES MANAGEMENT - MID-S...		128	0
GGBA		128	0
10.19-CR-11221611-043 / GIS SUPPORT TO ASA DIX		4,879	0
GGBA		4,879	0
10.19-CR-11221611-080 / OAHU LRAM HEAVY EQUIPMENT SUPPORT, SU...		2,747	0
GGBA		2,747	0
10.19-CR-11221611-087 / ITAM PROGRAM, FORT MCCOY, WISCONSIN		24,362	0
GGBA		24,362	0
10.19-CR-11221611-099 / MALMSTROM AFB AVIAN PROTECTION PLAN A...		1,722	0
GGBA		1,722	0
10.19-CR-11221611-110 / ITAM SUPPORT AND LRAM VEGETATION MANA...		1,192	0
GGBA		1,192	0
10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE		2,287	0
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (CSU_CFRI_2019 A104749)		2,287	0
10.697 / STATE & PRIVATE FORESTRY HAZARDOUS FUEL REDUCTION PROGRAM		101,997	0
GGBA		101,997	0
10.18-CS-11020400-045 / RESTORATION/REVEGETATION GUIDANCE		22,783	0
GGBA		22,783	0
10.15CS15 / 15CS15(15CS11020000015) STATEWIDE BIRD MONITORING		90,330	0
PMAA		90,330	0
10.15CS39 / 15CS39 (15-CS-11021005-039) GEORGE CREEK GREENBACK CUTTHROAT		25,000	0
PMAA		25,000	0
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>			
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM		53,659	0
EDAA		53,659	0
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		400,711	9,832
GGBA		400,711	9,832
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS		9,602	3,266
GGBA		9,602	3,266
10.500 / COOPERATIVE EXTENSION SERVICE		4,367,659	237,980
GGBA		4,044,352	224,409
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (8000085067)		141,896	0
GGBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5032-CSU-UM-9802)		6,791	0
GGBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (108815-G003700)		31,511	0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S17109)		8,266	0
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9000067402010)		43,511	11,979
GGBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (2015-49200-24227)		29,612	1,592
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9000837602044)		43,833	0
GGBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5939-CSU-UM-3501)		17,887	0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM		12,195	0
GGBA / PASS-THROUGH FROM: SOUTH DAKOTA STATE UNIVERSITY (3TF607)		12,195	0
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE		49,661	0
BDAA		49,661	0
10.328 / NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETI		6,573	0
GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (C0494A-A)		6,573	0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM		143,762	9,761
GGBA		143,762	9,761
10.210 / HIGHER EDUCATION & GRADUATE FELLOWSHIPS GRANT PROGRAM		144,751	0
GGBA		144,751	0
10.F9000837602044 / COLORADOADVENTURECAMP2019		16,789	0
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9000837602044)		16,789	0
10.17053562 / COLORADO STATE UNIVERSITY SUSTAINABLE...		800	0
GGBA		800	0
<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>			
10.902 / SOIL AND WATER CONSERVATION		971,198	561,285
BDAA		644,146	561,285
GGBA		106,186	0
PMAA		120,586	0
GGBA / PASS-THROUGH FROM: AMERICAN FOREST FOUNDATION (AFF #2031)		100,280	0
10.903 / SOIL SURVEY		18,253	0
GGBA		18,253	0
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM		214,356	57,251
GGBA		209,367	57,251
GFCA / PASS-THROUGH FROM: ROCKY MOUNTAIN FARMERS UNION E (MOU 8/29/2018)		4,989	0
10.923 / EMERGENCY WATERSHED PROTECTION PROGRAM		334,960	19,359
PDAA		118,681	19,359
RFAA		216,279	0
10.093 / VOLUNTARY PUBLIC ACCESS AND HABITAT INCENTIVE PROGRAM		90,879	0
PMAA		90,879	0
10.NR193A750008G002 / NEXT GENERATION TECHNOLOGY FOR MONITO...		43,556	0
GGBA		43,556	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER					
FEDERAL AGENCY, MAJOR SUBDIVISION				TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME				EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)					SUBRECIPIENTS
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>					
11.020 / CLUSTER GRANTS				5,191	0
GJKA				5,191	0
<u>DEPARTMENT OF COMMERCE, NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION</u>					
11.549 / STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM				87,073	0
RFAA				87,073	0
<u>DEPARTMENT OF DEFENSE</u>					
12.W911KB-10-2-0001 TO#0161 / WETLAND PLANNING LEVEL STUDIES, FORT ...				-254	0
GGBA				-254	0
12.W911KB-10-2-0001 TO#0185 / SECTION 106 MITIGATION REQUIRING REEV...				2	0
GGBA				2	0
12.W911KB-10-2-0001 TO#0186 / SECTION 106 HISTORIC CONTEXT AND SURV...				5,903	0
GGBA				5,903	0
12.W911KB-10-2-0001 TO#0187 / SURVEYING FWA BUILDINGS AND STRUCTURES				7,163	0
GGBA				7,163	0
12.W911KB-10-2-0001 TO#0188 / WETLAND PLANNING LEVEL STUDIES				112,053	0
GGBA				112,053	0
12.W911KB-10-2-0001 TO#0189 / ARCHAEOLOGICAL SURVEYS FOR FOREST MAN...				10	0
GGBA				10	0
12.W911KB-10-2-0001 TO#0190 / VEGETATION PLS				103,011	0
GGBA				103,011	0
12.W911KB-10-2-0001 TO#0191 / MEW GULL STUDY				46,907	0
GGBA				46,907	0
12.W911KB-10-2-0001 TO#0192 / EVALUATING BAT HABITAT ON DONNELLY TR...				95,601	0
GGBA				95,601	0
12.W911KB-10-2-0001 TO#0193 / SECTION 106 ARCHAEOLOGICAL STUDY FOR ...				1,165	0
GGBA				1,165	0
12.W911KB-10-2-0001 TO#0194 / SECTION 106 ARCHAEOLOGICAL SURVEY FOR...				437	0
GGBA				437	0
12.W911KB-10-2-0001 TO#0195 / SECTION 106 ARCHAEOLOGICAL SURVEY FOR...				966	0
GGBA				966	0
12.W911KB-10-2-0001 TO#0197 / SECTION 106 HISTORIC ARCHITECTURE AND...				27,549	0
GGBA				27,549	0
12.W911KB-10-2-0001 TO#0198 / SECTION 106 HISTORIC BUILDING SURVEY ...				30,177	0
GGBA				30,177	0
12.W911KB-10-2-0001 TO#0199 / SECTION 106 ARCHAEOLOGICAL SURVEYS FO...				1,172	0
GGBA				1,172	0
12.W911KB-10-2-0001 TO#0200 / SECTION 106 ARCHAEOLOGICAL STUDY FOR ...				7,177	0
GGBA				7,177	0
12.W911KB-10-2-0001 TO#0201 / SECTION 106 ARCHAEOLOGICAL SITE EVALU...				21,846	0
GGBA				21,846	0
12.W911KB-10-2-0001 TO#0202 / MITIGATION OF MIGRATORY BIRD FLIGHT R...				4,410	0
GGBA				4,410	0
12.W911KB-10-2-0001 TO#0203 / TFTA KING SALMON HABITAT STUDY				68,766	0
GGBA				68,766	0
12.W911KB-10-2-0001 TO#0204 / ECOSYSTEM MONITORING STUDY				38,493	0
GGBA				38,493	0
12.W911KB-10-2-0001 TO#0205 / FAUNA PLS FOR AVIAN SPECIES AND DISTR...				2,477	0
GGBA				2,477	0
12.W911KB-10-2-0001 TO#0218 / FOREST HABITAT STUDY, FORT WAINWRIGHT...				2,961	0
GGBA				2,961	0
12.W911KB-10-2-0001 TO#0222 / NEPA SUPPORT, FORT WAINWRIGHT, ALASKA				128,235	0
GGBA				128,235	0
12.W911KB-15-2-0001 TO#0001 / STORM WATER DISCHARGE MONITORING AND ...				8,023	0
GGBA				8,023	0
12.W911KB-15-2-0001 TO#0005 / TECHNICAL EXPERTISE FOR ENVIRONMENTAL...				99,762	0
GGBA				99,762	0
12.W9128F-14-2-0001 TO#0097 / TECHNICAL EXPERTISE FOR ENVIRONMENTAL...				429,943	0
GGBA				429,943	0
12.RM132A-A / INCORPORATING PHOTOPERIODISM IN INSECT PHENOLOGY MODELS WITH APPLICATION FOR BIOLOGICAL CC				75,149	0
BDAA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (RM132A-A)				75,149	0
12.620 / TROOPS TO TEACHERS GRANT PROGRAM				274,468	0
DAAA				274,468	0
12.W911KB-15-2-0001 TO#0011 / BIOSECURITY AND INVASIVE SPECIES TECH...				52,295	0
GGBA				52,295	0
12.W9128F-14-2-0001 TO#0085 / CONDUCT ARCHAEOLOGICAL SITE SURVEY, S...				-57,877	0
GGBA				-57,877	0
12.W911KB-15-2-0001 TO#0020 / CULTURAL LANDSCAPE REPORT NATIONAL RE...				174,615	0
GGBA				174,615	0
12.W911KB-15-2-0001 TO#0008 / CULTURAL RESOURCE SUPPORT, FORT WAINW...				199,378	0
GGBA				199,378	0
12.W911KB-15-2-0001 TO#0013 / CULTURAL RESOURCES MANAGEMENT SUPPORT...				61,984	0
GGBA				61,984	0
12.W911KB-15-2-0001 TO#0014 / CULTURAL RESOURCES MANAGEMENT SUPPORT...				74,646	0
GGBA				74,646	0
12.W911KB-15-2-0001 TO#0026 / ENVIRONMENTAL GIS TASKS AFCEC/CZCA AT...				123,526	0
GGBA				123,526	0
12.W911KB-15-2-0001 TO#0022 / ENVIRONMENTAL POLLUTION PREVENTION AN...				32,106	0
GGBA				32,106	0
12.W9128F-14-2-0001 TO#0093 / ENVIRONMENTAL TECHNICAL EXPERTISE FOR...				47,524	0
GGBA				47,524	0
12.N40192-16-2-8001 / INVASIVE SPECIES MANAGEMENT AT JOINT ...				827,533	0
GGBA				827,533	0
12.W9128F-14-2-0001 TO#0119 / ITAM PLANNING, BUDGETING, AND SUPPORT...				-555	0
GGBA				-555	0
12.W911KB-15-2-0001 TO#0025 / MGT HABITAT ALPINE TRAINING SUPPORT F...				51,215	0
GGBA				51,215	0
12.W911KB-15-2-001 TO#0028 / MGT HABITAT VEGETATIVE PLOT, JBER, AL...				62,547	0
GGBA				62,547	0
12.W911KB-15-2-0001 TO#0018 / MGT NUISANCE WILDLIFE, MGT SPECIES BE...				124,155	0
GGBA				124,155	0
12.W911KB-15-2-0001 TO#0017 / MGT SPECIES BELUGA ACOUSTICAL MONITORING				52,393	0
GGBA				52,393	0
12.W9128F-14-2-0001 TO#0102 / MUNICIPAL SEPARATE STORM SEWER SYSTEM...				49,305	0
GGBA				49,305	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		EXPENDITURES	THROUGH TO SUBRECIPIENTS
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
12.W911KB-15-2-0001	TO#0010 / MUNICIPAL SEPARATOR STORM SEWER SYSTE...	67,019	0
GGBA		67,019	0
12.W9128F-14-2-0001	TO#0113 / NATIVE AMERICAN CONSULTATIONS SUPPORT...	73,242	0
GGBA		73,242	0
12.W911KB-15-2-0001	TO#0029 / NATURAL AND CULTURAL RESOURCES SUPPOR...	161,797	0
GGBA		161,797	0
12.W911KB-15-2-0001	TO#0019 / NATURAL RESOURCE SUPPORT FOR JOINT BA...	118,890	0
GGBA		118,890	0
12.W911KB-15-2-0001	TO#0012 / NATURAL RESOURCES MANAGEMENT: VEGETAT...	33,192	0
GGBA		33,192	0
12.W911KB-15-2-0001	TO#0004 / NATURAL RESOURCES STUDIES, FORT WAINW...	209,130	0
GGBA		209,130	0
12.W911KB-15-2-0001	TO#0021 / NOXIOUS AND INVASIVE PLANT SURVEY AND...	28,869	0
GGBA		28,869	0
12.W911KB-15-2-0001	TO#0027 / POPULATION MONITORING OF ARCTIC FOXES...	84,899	0
GGBA		84,899	0
12.W9127N-17-2-0002	TO#0001 / PORTLAND COE CULTURAL RESOURCES MANAG...	65,718	0
GGBA		65,718	0
12.N40192-17-2-8008	/ RANGE FIRE MANAGEMENT PLANS FOR PROPO...	42,701	0
GGBA		42,701	0
12.W911KB-15-2-0001	TO#0015 / RECYCLING PROGRAM FIELD SUPPORT POHAK...	41,411	0
GGBA		41,411	0
12.W911KB-15-2-0001	AO#0030 / SUSTAINABLE RANGE PROGRAM TRAINING SU...	1,407,602	0
GGBA		1,407,602	0
12.W911KB-15-2-0001	TO#0023 / SUSTAINABLE RANGE STUDY RICHARDSON TR...	807,063	0
GGBA		807,063	0
12.W911KB-15-2-0001	TO#0016 / WETLANDS MONITORING , NATURAL AND CUL...	156,007	0
GGBA		156,007	0
12.N62473-17-2-0003	/ WILDLAND FIRE MANAGEMENT PLAN FOR MAR...	55,960	0
GGBA		55,960	0
12.W911KB-15-2-0001	TO#0033 / VANDENBERG AFB CULTURAL RESOURCE SURV...	203,660	0
GGBA		203,660	0
12.W912HZ-16-2-0024	W912HZ-08-2-0006 / EVALUATION OF HERPETOFAUNA POPULATION...	39,574	0
GGBA		39,574	0
12.W911KB-15-2-0001	TO#0031 / BIOSECURITY AND INVASIVE SPECIES TECH...	135,973	0
GGBA		135,973	0
12.W911KB-15-2-0001	TO#0035 / FWA SECTION 106 ARCHAEOLOGICAL SITE M...	5,735	0
GGBA		5,735	0
12.W911KB-15-2-0001	TO#0036 / ARNG ENVIRONMENTAL STRATEGIC CLEANUP ...	2,222,748	0
GGBA		2,222,748	0
12.W911KB-15-2-0001	TO#0034 / FORT WAINWRIGHT SECTION 106 MITIGATIO...	9,109	0
GGBA		9,109	0
12.W911KB-15-2-0001	TO#0037 / AFCEC GIS SUPPORT MAPPING	223,859	0
GGBA		223,859	0
12.W911KB-15-2-0001	TO#0040 / INFORMATION TECHNOLOGY SUPPORT FOR EN...	137,473	0
GGBA		137,473	0
12.W911KB-15-2-0001	TO#0043 / GEOGRAPHIC INFORMATION SYSTEM (GIS) , ...	691,845	0
GGBA		691,845	0
12.W911KB-15-2-0001	TO#0041 / SUSTAINABLE RANGE STUDY RICHARDSON, D...	188,421	0
GGBA		188,421	0
<u>DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU</u>			
12.401 /	NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	17,002,067	0
OAAA		17,002,067	0
12.400 /	MILITARY CONSTRUCTION, NATIONAL GUARD	3,085,144	0
OAAA		3,085,144	0
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>			
12.900 /	LANGUAGE GRANT PROGRAM	82,491	0
GFBA		82,491	0
12.902 /	INFORMATION SECURITY GRANTS	21,937	0
GFCA		21,937	0
12.901 /	MATHEMATICAL SCIENCES GRANTS	12,000	0
GFEA		7,423	0
GGBA		4,577	0
12.903 /	GENCYBER GRANTS PROGRAM	13,319	0
GJJA		13,319	0
<u>DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT</u>			
12.614 /	COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ADVANCE PLANNING AND ECONOMIC DIVERSIFICATION	336,847	0
GJJA		336,847	0
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>			
12.630 /	BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	161,825	0
GYAA		131,249	0
GFCA /	PASS-THROUGH FROM: TECHNOLOGY STUDENT ASSOCIATION (TERMS DATED 10/11/18)	30,576	0
12.632 /	LEGACY RESOURCE MANAGEMENT PROGRAM	32,493,446	1,030,354
GGBA		32,482,195	1,030,354
OAAA		11,251	0
<u>DEPARTMENT OF EDUCATION</u>			
84.424 /	STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	6,197,760	5,861,777
DAAA		6,197,760	5,861,777
84.P335A180119 /	CSU CCAMPIS	155,757	56,006
GGBA		155,757	56,006
<u>DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES</u>			
84.ED-IES-14-C-0066 /	OIES-NCES-NAEP STATE COORDINATOR	109,996	0
DAAA		109,996	0
84.ED-IES-14-C-0066 /	OIES-NCES-BASIC PARTICIPATION	6,267	0
DAAA		6,267	0
84.324 /	RESEARCH IN SPECIAL EDUCATION	26,001	0
GKAA /	PASS-THROUGH FROM: UNIVERSITY OF KANSAS (FY2019-004)	26,001	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION</u>			
84.002 /	ADULT EDUCATION - BASIC GRANTS TO STATES	7,065,704	6,099,523
DAAA		7,065,704	6,099,523
84.048 /	CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	13,410,978	4,044,230
GJAA		13,410,978	4,044,230
84.101 /	CAREER AND TECHNICAL EDUCATION - GRANTS TO NATIVE AMERICANS AND ALASKA NATIVES	753	0
GFEA /	PASS-THROUGH FROM: THE SUMMIT FOUNDATION (AWD-191720)	753	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME			EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				SUBRECIPIENTS
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>				
84.010 / TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			154,911,879	152,150,398
DAAA			154,911,879	152,150,398
84.013 / TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH			490,620	490,620
DAAA			490,620	490,620
84.184 / SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES-NATIONA			23,833	0
DAAA			23,833	0
84.196 / EDUCATION FOR HOMELESS CHILDREN AND YOUTH			719,467	542,825
DAAA			719,467	542,825
84.206 / JAVITS GIFTED AND TALENTED STUDENTS EDUCATION			260,518	169,024
DAAA			260,518	169,024
84.287 / TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS			12,736,673	11,941,114
DAAA			12,736,673	11,941,114
84.358 / RURAL EDUCATION			631,769	598,894
DAAA			631,769	598,894
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS			10,264,409	8,767,360
DAAA			9,206,856	8,741,516
GFBA			427,297	0
GFCA			545,420	25,844
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003)			63,481	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003_AMD01)			21,355	0
84.366 / MATHEMATICS AND SCIENCE PARTNERSHIPS			567,886	568,234
DAAA			568,234	568,234
GKAA / PASS-THROUGH FROM: EAGLE COUNTY SCHOOL DISTRICT (102214)			-348	0
84.369 / GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES			5,391,831	0
DAAA			5,391,831	0
84.377 / SCHOOL IMPROVEMENT GRANTS			3,698,346	3,698,346
DAAA			3,698,346	3,698,346
84.004 / CIVIL RIGHTS TRAINING AND ADVISORY SERVICES (ALSO KNOWN AS EQUITY ASSISTANCE CENTERS)			1,998,671	0
GTAA			1,998,671	0
84.011 / MIGRANT EDUCATION STATE GRANT PROGRAM			6,774,752	5,034,906
DAAA			6,774,752	5,034,906
84.144 / MIGRANT EDUCATION COORDINATION PROGRAM			53,867	0
DAAA			53,867	0
84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM			1,349,161	0
GFBA			446,393	0
GTAA			459,117	0
GYAA			443,651	0
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)			23,571,022	22,594,046
DAAA			23,561,318	22,594,046
GFEA / PASS-THROUGH FROM: NATIONAL WRITING PROJECT (00-CO02-SEED2017-CAMP)			586	0
GFEA / PASS-THROUGH FROM: NATIONAL WRITING PROJECT (00-CO02-SEED2017-CAMP_AMD)			4,119	0
GFEA / PASS-THROUGH FROM: NATIONAL WRITING PROJECT (00-CO02-SEED2017-ILI)			421	0
GGBA / PASS-THROUGH FROM: NATIONAL WRITING PROJECT (#03-CO03-SEED2019-REGIONAL)			479	0
GGBA / PASS-THROUGH FROM: NATIONAL WRITING PROJECT (03-CO03-SEED2017-ILI)			4,099	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>				
84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS			5,943,542	0
GAAA			5,840,745	0
GFCA			102,797	0
84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE ANI			2,608	0
GSAA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60069377)			2,608	0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED			368,591	0
GFEA			368,591	0
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS			94,268	0
GFBA			74,783	0
GGBA			18,750	0
GGBA / PASS-THROUGH FROM: THE INSTITUTE FOR SHIPBOARD EDUCATION (P016A160074)			735	0
84.335 / CHILD CARE ACCESS MEANS PARENTS IN SCHOOL			708,042	50,693
GFCA			116,592	0
GGBA			103,388	50,693
GJEA			19,171	0
GJJA			340,564	0
GJLA			70,097	0
GSAA			58,230	0
84.220 / CENTERS FOR INTERNATIONAL BUSINESS EDUCATION			301,005	0
GFEA			301,005	0
84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION			187,057	187,057
GJAA / PASS-THROUGH FROM: QUINSIGAMOND COMMUNITY COLLEGE (5710004016-01)			187,057	187,057
84.382 / STRENGTHENING MINORITY-SERVING INSTITUTIONS			344,068	0
GSAA			344,068	0
84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD			6,454	0
GTAA			6,454	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID			2,081,436	0
GFCA			277,344	0
GJDA			484,628	0
GJEA			440,936	0
GJFA			166,876	0
GJKA			177,091	0
GJRA			534,561	0
84.103 / TRIO STAFF TRAINING PROGRAM			239,692	0
GGBA			239,692	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>				
84.323 / SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT			1,279,737	251,376
DAAA			1,279,737	251,376
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DIS			1,004,839	0
GFEA			102,780	0
GKAA			717,016	0
GKAA / PASS-THROUGH FROM: SALUS UNIVERSITY (UNC 88402-16-17)			185,043	0
84.129 / REHABILITATION LONG-TERM TRAINING			190,558	0
GKAA			190,558	0
84.160 / TRAINING INTERPRETERS FOR INDIVIDUALS WHO ARE DEAF AND INDIVIDUALS WHO ARE DEAF-BLIND			467,779	0
GKAA			467,779	0
84.169 / INDEPENDENT LIVING STATE GRANTS			291,425	232,234
KAVA			291,425	232,234

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
84.181 / SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES		7,935,576	3,288,221
IHAA		7,935,576	3,288,221
84.187 / SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES		402,507	0
KAVA		402,507	0
84.418 / PROMOTING READINESS OF MINORS IN SUPPLEMENTAL SECURITY INCOME		816,998	0
KAVA / PASS-THROUGH FROM: UTAH (H418P130009)		816,998	0
84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CE		287,985	3,404
DAAA		192,712	3,404
DAAA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA (5109833)		14,054	0
GFEA / PASS-THROUGH FROM: HELEN KELLER NATIONAL CENTER FOR THE DEAF (AWD-190894)		46,350	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (2244400_NCE)		-1	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (5830-1526-00-A)		973	0
GFEA / PASS-THROUGH FROM: WESTERN OREGON UNIVERSITY (TRSUB18.01)		33,897	0
84.327 / SPECIAL EDUCATION EDUCATIONAL TECHNOLOGY MEDIA, AND MATERIALS FOR INDIVIDUALS WITH DISABILITIES		17,113	0
DAAA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (H325A120003)		17,113	0
84.126 / REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES		41,286,278	0
KAVA		41,286,278	0
84.177 / REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND		452,634	432,368
KAVA		452,634	432,368
DEPARTMENT OF ENERGY			
81.136 / LONG-TERM SURVEILLANCE AND MAINTENANCE		107,059	0
FAAA		56,086	0
PKAA		50,973	0
81.041 / STATE ENERGY PROGRAM		810,279	0
EFAA		810,279	0
81.042 / WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS		5,814,015	0
EFAA		5,814,015	0
81.119 / STATE ENERGY PROGRAM SPECIAL PROJECTS		379,692	0
EFAA		379,692	0
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHN		10,388	0
GFGA		10,388	0
81.108 / EPIDEMIOLOGY AND OTHER HEALTH STUDIES FINANCIAL ASSISTANCE PROGRAM		265,474	0
GFEA / PASS-THROUGH FROM: OAK RIDGE ASSOCIATED UNIVERSITIES (PO#600866_MOD21)		265,474	0
81.168357 / SUPPORT OF INSTRUMENTATION AND CONTRO...		54,778	0
GGBA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY (168357)		54,778	0
81.Purchase Order No. 623528 / ICARUS COSMIC RAY TAGGER DEVELOPMENT		15,155	0
GGBA		15,155	0
81.106 / TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS,		191,702	0
RBAA / PASS-THROUGH FROM: WESTERN GOVERNORS' ASSOCIATION (30-316-03F)		191,702	0
81.446531 / DEPARTMENT OF ENERGY PROGRAMS		3,331	0
GFBA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORIES (446531)		3,331	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES			
93.600 / HEAD START		7,329,123	0
GJHA		7,102,087	0
IHAA		137,194	0
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY OF PEDIATRICS (719150 NRC)		1	0
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY OF PEDIATRICS (719150 NRC_AMD02)		48,697	0
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY OF PEDIATRICS (719150 NRC_YR02_AMD01)		55	0
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY OF PEDIATRICS (719160 NRC)		4,730	0
GFEA / PASS-THROUGH FROM: CITY AND COUNTY OF DENVER (201735190)		624	0
GFEA / PASS-THROUGH FROM: CITY AND COUNTY OF DENVER (201841860_20180803_154129)		34,924	0
GFEA / PASS-THROUGH FROM: WYOMING DEPARTMENT OF FAMILY SERVICES (AWD-191611)		811	0
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION		113,347	0
GFEA / PASS-THROUGH FROM: MCKING CONSULTING CORPORATION (UCDCN-02-4574)		113,347	0
93.659 / ADOPTION ASSISTANCE		17,528,868	17,308,914
IHAA		17,495,016	17,308,914
GFEA / PASS-THROUGH FROM: CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-153974)		5,938	0
GFEA / PASS-THROUGH FROM: CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-164477_AMD02)		27,914	0
93.569 / COMMUNITY SERVICES BLOCK GRANT		6,015,880	5,484,420
NLAA		6,015,880	5,484,420
93.090 / GUARDIANSHIP ASSISTANCE		758,410	719,102
IHAA		758,410	719,102
93.092 / AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM		790,012	331,660
IHAA		790,012	331,660
93.556 / PROMOTING SAFE AND STABLE FAMILIES		3,784,730	2,733,197
IHAA		3,784,730	2,733,197
93.563 / CHILD SUPPORT ENFORCEMENT		53,391,446	47,313,923
IHAA		53,391,446	47,313,923
93.564 / CHILD SUPPORT ENFORCEMENT RESEARCH		67,335	26,797
IHAA		67,335	26,797
93.568 / LOW-INCOME HOME ENERGY ASSISTANCE		51,717,450	44,105,374
IHAA		51,717,450	44,105,374
93.590 / COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS		1,100,209	342,551
IHAA		1,100,209	342,551
93.599 / CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)		586,108	0
IHAA		586,108	0
93.603 / ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS		1,186,531	0
IHAA		1,186,531	0
93.643 / CHILDREN'S JUSTICE GRANTS TO STATES		532,007	0
IHAA		532,007	0
93.645 / STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM		4,251,088	3,824,174
IHAA		4,251,088	3,824,174
93.667 / SOCIAL SERVICES BLOCK GRANT		26,525,273	20,479,531
IHAA		26,525,273	20,479,531
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS		701,437	75,000
IHAA		701,437	75,000
93.670 / CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES		648,446	186,952
IHAA		648,446	186,952
93.671 / FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES		1,946,575	1,733,167
IHAA		1,946,575	1,733,167
93.586 / STATE COURT IMPROVEMENT PROGRAM		512,282	40,000
JAAA		512,282	40,000
93.597 / GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS		80,955	0
JAAA		80,955	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
93.235 / TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	759,194	594,903	
DAAA	759,194	594,903	
93.658 / FOSTER CARE TITLE IV-E	77,892,841	65,903,483	
IHAA	77,902,521	65,903,483	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10044957_YR03PRE)	-9,680	0	
93.566 / REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	6,119,596	5,002,234	
IHAA	6,119,596	5,002,234	
93.576 / REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS	365,574	305,160	
IHAA	365,574	305,160	
93.583 / REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM	1,724,688	996,422	
IHAA	1,724,688	996,422	
93.584 / REFUGEE AND ENTRANT ASSISTANCE TARGETED ASSISTANCE GRANTS	85,164	85,164	
IHAA	85,164	85,164	
93.434 / EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	720,225	71,396	
IHAA	720,225	71,396	
93.674 / JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	1,709,446	1,206,082	
IHAA	1,709,446	1,206,082	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY</u>			
93.240 / STATE CAPACITY BUILDING	325,553	0	
FAAA	325,553	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION</u>			
93.079 / COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION ANI	63,125	0	
FAAA	63,125	0	
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	10,020,664	7,919,435	
FAAA	10,020,664	7,919,435	
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	762,039	0	
FAAA	762,039	0	
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	562,362	102,479	
FAAA	562,362	102,479	
93.074 / HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COC	-25,695	0	
FAAA	-25,695	0	
93.094 / WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION	9,249	139,642	
FAAA	9,249	139,642	
93.116 / PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	511,625	50,031	
FAAA	511,625	50,031	
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	4,484,395	1,800,255	
FAAA	4,356,550	1,775,830	
FAAA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00012303)	127,845	24,425	
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	334,760	197,486	
FAAA	131,296	0	
GFEA	194,330	197,486	
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E3415-1)	9,134	0	
93.268 / IMMUNIZATION COOPERATIVE AGREEMENTS	58,145,942	645,738	
FAAA	58,145,942	645,738	
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	5,836,722	906,569	
FAAA	5,836,722	906,569	
93.521 / THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPA	1,025,543	42,423	
FAAA	1,025,543	42,423	
93.539 / PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND E	3,828,170	1,689,086	
FAAA	3,828,170	1,689,086	
93.753 / CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (	81,079	24,496	
FAAA	81,079	24,496	
93.755 / SURVEILLANCE FOR DISEASES AMONG IMMIGRANTS AND REFUGEES FINANCED IN PART BY PREVENTION AND PUBI	142,632	5,417	
FAAA	-35,712	0	
IHAA	178,344	5,417	
93.757 / STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (E	-8,658	0	
FAAA	-8,658	0	
93.815 / DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (	210,131	0	
FAAA	210,131	0	
93.875 / ASSISTANCE FOR ORAL DISEASE PREVENTION AND CONTROL	42,651	25,190	
FAAA	42,651	25,190	
93.944 / HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	500,166	535,524	
FAAA	500,166	535,524	
93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	489,997	43,333	
FAAA	489,997	43,333	
93.946 / COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROG	247,891	0	
FAAA	242,483	0	
FAAA / PASS-THROUGH FROM: TRAILHEAD INSTITUTE (CPCQC_CDPHE_2018)	5,408	0	
93.991 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	1,540,258	586,933	
FAAA	1,540,258	586,933	
93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	35,071	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9832SC_AMD02)	1,441	0	
GFEA / PASS-THROUGH FROM: NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (C1011)	33,630	0	
93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION	507,383	101,729	
FAAA	507,383	101,729	
93.067 / GLOBAL AIDS	16,148	0	
GFEA / PASS-THROUGH FROM: SPACE SCIENCE INSTITUTE (SUBAWD 00650)	16,148	0	
93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	161,737	0	
FAAA	161,737	0	
93.270 / VIRAL HEPATITIS PREVENTION AND CONTROL	138,878	24,932	
FAAA	138,878	24,932	
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	471,328	75,239	
FAAA	439,554	75,239	
GFEA	31,774	0	
93.940 / HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	5,530,135	1,416,099	
FAAA	5,530,135	1,416,099	
93.977 / SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	1,013,820	82,514	
FAAA	1,013,820	82,514	
93.752 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS FINANCEI	-74	0	
FAAA	-74	0	
93.305 / PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED	1,152,682	0	
FAAA	1,152,682	0	
93.317 / EMERGING INFECTIONS PROGRAMS	2,159,468	408,056	
FAAA	2,159,468	408,056	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
93.336 / BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	FAAA	1,370	0
	FAAA	1,370	0
93.758 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEAL	FAAA	571,478	17,833
	FAAA	571,478	17,833
93.981 / IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE	DAAA	353,980	102,000
	DAAA	353,980	102,000
93.065 / LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH I	FHKA	167,528	0
	FHKA	167,528	0
93.197 / CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTI	FAAA	187,241	17,151
	FAAA	187,241	17,151
93.354 / PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH	FHJA	1,312,536	277,685
	FHJA	1,312,536	277,685
93.366 / STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOM	FAAA	252,301	25,305
	FAAA	252,301	25,305
93.426 / IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEA	FAAA	1,515,288	177,713
	FAAA	1,515,288	177,713
93.435 / INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DI	FAAA	404,229	14,454
	FAAA	404,229	14,454
93.436 / WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	FHLA	474,603	203,526
	FHLA	452,398	203,526
	FAAA / PASS-THROUGH FROM: SOUTHCENTRAL FOUNDATION (2018-274)	22,205	0
93.439 / STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)	FAAA	360,681	10,245
	FAAA	360,681	10,245
93.733 / CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFOF	FAAA	364,082	4,703
	FAAA	364,082	4,703
93.745 / PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS & SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORA	FAAA	244,534	0
	FAAA	244,534	0
93.800 / ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	FAAA	717,368	190,552
	FAAA	717,368	190,552
93.898 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	FAAA	3,528,200	1,328,368
	FAAA	3,488,200	1,328,368
	FAAA / PASS-THROUGH FROM: SOUTHEAST ALASKA REGIONAL HEALTH CONSORTIUM (CRS 24-30-1510(3)E)	40,000	0
93.809 / NATIONAL ORGANIZATIONS FOR CHRONIC DISEASE PREVENTION AND HEALTH PROMOTION	GFEA	42,947	0
	GFEA / PASS-THROUGH FROM: NATL ASSN OF CHRONIC DISEASE DIRECTORS (3062018)	42,947	0
93.None Reported / OPTIONAL INFLUENZA SURVEILLANCE ENHANCEMENTS	FAAA	21,735	0
	FAAA / PASS-THROUGH FROM: CSTE (NONE REPORTED)	21,735	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>			
93.881 / THE HEALTH INSURANCE ENFORCEMENT AND CONSUMER PROTECTIONS GRANT PROGRAM	SFAA	211,455	0
	SFAA	211,455	0
93.511 / AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW	SFAA	56,409	0
	SFAA	56,409	0
93.791 / MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	UHAA	5,882,079	0
	UHAA	5,882,079	0
93.638 / ACA-TRANSFORMING CLINICAL PRACTICE INITIATIVE: PRACTICE TRANSFORMATION NETWORKS (PTNS)	UHAA	3,970,326	80,000
	UHAA	3,970,326	80,000
93.627 / AFFORDABLE CARE ACT: TESTING EXPERIENCE AND FUNCTIONAL ASSESSMENT TOOLS	UHAA	2,202,217	0
	UHAA	2,202,217	0
93.767 / CHILDREN'S HEALTH INSURANCE PROGRAM	UHAA	285,794,924	415,378
	UHAA	285,794,924	415,378
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	FAAA	267,934	0
	FAAA	267,934	0
93.644 / ADULT MEDICAID QUALITY: IMPROVING MATERNAL AND INFANT HEALTH OUTCOMES IN MEDICAID AND CHIP	UHAA	97,082	0
	UHAA	97,082	0
93.624 / ACA - STATE INNOVATION MODELS: FUNDING FOR MODEL DESIGN AND MODEL TESTING ASSISTANCE	UHAA	19,379,355	201,306
	UHAA	19,379,355	201,306
93.413 / THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	SFAA	125,000	0
	SFAA	125,000	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</u>			
93.448 / FOOD SAFETY AND SECURITY MONITORING PROJECT	FAAA	676,378	0
	FAAA	676,378	0
93.876 / ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	FAAA	137,931	0
	FAAA	137,931	0
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	BIAA	1,520,966	0
	FAAA	1,112,529	0
	FAAA	373,315	0
	GGBA	2,990	0
	FAAA / PASS-THROUGH FROM: ASSOC OF FOOD AND DRUG (G-MP-1611-03756)	14,249	0
	FAAA / PASS-THROUGH FROM: ASSOC OF FOOD AND DRUG (G-SP-1611-03760)	-578	0
	FAAA / PASS-THROUGH FROM: ASSOC OF FOOD AND DRUG (G-MT-1612-00508)	18,461	0
93.G-MP-1710-05883 / COMPLETION OF SELF-ASSESSMENT OF STAN...	GGBA	11,125	0
	GGBA	11,125	0
93.367 / FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD	FAAA	177,211	0
	FAAA	177,211	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>			
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	FAAA	1,044,816	286,823
	FAAA	271,007	42,206
	GFEA	355,839	0
	FHKA	18,331	0
	GFEA / PASS-THROUGH FROM: NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (C871)	144,461	137,961
	GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-150-19-XX)	35,954	29,449
	GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-155-081-03)	113,701	77,207
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (9008441_UCD)	28	0
	GFEA / PASS-THROUGH FROM: TEXAS HEALTH INSTITUTE (AWD110026)	10	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1920 G WA069)	31,245	0
	FAAA / PASS-THROUGH FROM: TRUSTEES OF BOSTON UNIVERSITY (4500002631)	74,240	0
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	FAAA	70,115	0
	FAAA	2,918	0
	GFEA	67,197	0
93.165 / GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	FAAA	986,286	986,286
	FAAA	986,286	986,286
93.236 / GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	FAAA	387,638	165,480
	FAAA	387,638	165,480
93.917 / HIV CARE FORMULA GRANTS	FAAA	16,872,647	10,697,088
	FAAA	16,872,647	10,697,088

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	93.994 / MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	6,970,678	3,953,590
	FAAA	6,970,678	3,953,590
	93.191 / GRADUATE PSYCHOLOGY EDUCATION	222,998	0
	GFEA	222,998	0
	93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	1,182,848	0
	GFEA	1,182,848	0
	93.359 / NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	52,098	0
	GFEA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G144-19-W7224)	8,723	0
	GYAA / PASS-THROUGH FROM: VALLEY WIDE HEALTH SYSTEMS, INC. (MOU)	43,375	0
	93.107 / AREA HEALTH EDUCATION CENTERS	802,646	606,180
	GFEA	802,646	606,180
	93.117 / PREVENTIVE MEDICINE AND PUBLIC HEALTH RESIDENCY TRAINING PROGRAM, INTEGRATIVE MEDICINE PROGRAM,	350,907	0
	GFEA	350,907	0
	93.145 / HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	581,689	0
	GFEA	-3,408	0
	GFEA / PASS-THROUGH FROM: TEXAS HEALTH INSTITUTE (AWD-130267)	-9,783	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWASC8705_AMD04)	213,090	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWASC8705_AMD06)	-6,940	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC8705_AMD02)	-1,849	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC8715_AMD03)	390,579	0
	93.516 / PUBLIC HEALTH TRAINING CENTERS PROGRAM	1,184,223	481,449
	GFEA	1,184,223	481,449
	93.884 / GRANTS FOR PRIMARY CARE TRAINING AND ENHANCEMENT	218,910	0
	GJLA	218,910	0
	93.924 / RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	246,607	134,839
	GFEA	246,607	134,839
	93.822 / HEALTH CAREERS OPPORTUNITY PROGRAM	478,874	0
	GTAA	478,874	0
	93.914 / HIV EMERGENCY RELIEF PROJECT GRANTS	119,454	0
	GFEA / PASS-THROUGH FROM: COLORADO NONPROFIT DEVELOPMENT CENTER (H89HA00027)	-19,042	0
	GFEA / PASS-THROUGH FROM: DENVER OFFICE OF HIV RESOURCES (201734745-00)	138,496	0
	93.408 / ARRA - NURSE FACULTY LOAN PROGRAM	2,031	0
	GFEA	2,031	0
	93.870 / MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	7,570,638	6,110,606
	IHAA	7,570,638	6,110,606
	93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	378,269	49,173
	GFEA	378,269	49,173
	93.365 / SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	30,042	0
	GFEA / PASS-THROUGH FROM: CENTER FOR INHERITED BLOOD DISORDERS (84-6000555)	16,407	0
	GFEA / PASS-THROUGH FROM: CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2014HRSA-UOCD-4)	13,635	0
	93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	994,607	0
	GTAA	994,607	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>			
	93.228 / INDIAN HEALTH SERVICE, HEALTH MANAGEMENT DEVELOPMENT PROGRAM	209,075	92,429
	GFEA	209,075	92,429
	93.284 / INJURY PREVENTION PROGRAM FOR AMERICAN INDIANS AND ALASKAN NATIVES COOPERATIVE AGREEMENTS	306,182	0
	GFEA	306,182	0
	93.193 / URBAN INDIAN HEALTH SERVICES	2,944	0
	GFEA	2,944	0
	93.237 / SPECIAL DIABETES PROGRAM FOR INDIANS DIABETES PREVENTION AND TREATMENT PROJECTS	-15,335	-15,335
	GFEA	-15,335	-15,335
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>			
	93.113 / ENVIRONMENTAL HEALTH	20,896	0
	GFEA	20,896	0
	93.121 / ORAL DISEASES AND DISORDERS RESEARCH	50,076	0
	GFEA	50,076	0
	93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	314,984	0
	GFEA	314,984	0
	93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	30,080	0
	GFEA	30,080	0
	93.242 / MENTAL HEALTH RESEARCH GRANTS	334,874	0
	GFEA	334,874	0
	93.273 / ALCOHOL RESEARCH PROGRAMS	-820	0
	GFEA	-820	0
	93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	174,279	0
	GFEA	66,404	0
	GFEA / PASS-THROUGH FROM: ICF INTERNATIONAL (633430-11S-1700)	7,707	0
	GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357)	83,313	0
	GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD03)	16,855	0
	93.310 / TRANS-NIH RESEARCH SUPPORT	156,261	0
	GFEA	89,077	0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E4041A-2-A01_AMD01)	38,164	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00010649)	47	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N004306903)	20,943	0
	GSAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (93.310)	8,030	0
	93.351 / RESEARCH INFRASTRUCTURE PROGRAMS	-2,681	0
	GFEA	5,368	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10045839-02)	-8,049	0
	93.393 / CANCER CAUSE AND PREVENTION RESEARCH	54,845	2,514
	GFEA	35,914	0
	FAAA / PASS-THROUGH FROM: REGENTS OF UNIVERSITY OF NEW MEXICO (3RBW7)	2,514	2,514
	FAAA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (1029906)	16,417	0
	93.395 / CANCER TREATMENT RESEARCH	13,972	0
	GFEA / PASS-THROUGH FROM: NRG ONCOLOGY FOUNDATION, INC (UCD-YR.1)	14,000	0
	GFEA / PASS-THROUGH FROM: NRG ONCOLOGY FOUNDATION, INC (UCD-YR.01)	-28	0
	93.398 / CANCER RESEARCH MANPOWER	1,188,591	0
	GFEA	1,188,591	0
	93.837 / CARDIOVASCULAR DISEASES RESEARCH	1,103,248	0
	GFBA	361	0
	GFEA	1,096,480	0
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110007_AMD03)	6,407	0
	93.838 / LUNG DISEASES RESEARCH	1,888,626	3,484
	GFEA	1,887,976	3,484
	GFEA / PASS-THROUGH FROM: NATL JEWISH HOSPITAL (24019706)	650	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME		
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	1,083,258	45,213
	GFEA	1,083,258	45,213
	93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	1,665,497	0
	GFEA	1,632,668	0
	GFEA / PASS-THROUGH FROM: AUGUSTA UNIVERSITY (32307-19)	4,628	0
	GFEA / PASS-THROUGH FROM: AUGUSTA UNIVERSITY (32307-46)	2,233	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-AZ)	25,968	0
	93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	793,303	129,479
	GFEA	793,303	129,479
	93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH	757,295	0
	GFEA	737,453	0
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110236)	-298	0
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110236_AMD05)	14,415	0
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T81938)	330	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560GWA933_AMD01)	5,395	0
	93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING	1,270,483	0
	GFEA	1,270,483	0
	93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	1,582,294	8,057
	GFEA	1,299,002	8,057
	GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (130474)	153	0
	GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (138406)	-1,164	0
	GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (139469_YR02)	114,777	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (569219_AMD02)	-2,330	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (2K12HD055931-12)	85,851	0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-210-MOD-1)	86,005	0
	93.866 / AGING RESEARCH	496,748	0
	GFEA	365,859	0
	GFEA / PASS-THROUGH FROM: PIKES PEAK AREA COUNCIL OF GOV (UCC1819)	115,368	0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (132471 G003959)	15,521	0
	93.879 / MEDICAL LIBRARY ASSISTANCE	619,996	0
	GFEA	461,559	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00010650_AMD02)	1,581	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10019330-02)	-378	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10039576-01)	157,234	0
	93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	637,255	118,932
	GFEA	637,255	118,932
	93.361 / NURSING RESEARCH	-1,729	0
	GFEA	-1,729	0
	93.839 / BLOOD DISEASES AND RESOURCES RESEARCH	25,490	0
	GFEA	25,490	0
	93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING	9,728	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (108321871)	9,043	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (93188938)	685	0
	93.848 / DIGESTIVE DISEASES AND NUTRITION RESEARCH	-11,547	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3000769682)	-11,547	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF POPULATION AFFAIRS</u>		
	93.217 / FAMILY PLANNING SERVICES	5,057,384	4,570,638
	FAAA	5,057,384	4,570,638
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>		
	93.104 / COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES	3,370,191	1,658,674
	IHAA	3,370,191	1,658,674
	93.150 / PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	895,344	895,344
	IHAA	895,344	895,344
	93.275 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES-ACCESS TO RECOVERY	2	0
	GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-200-802-18-01)	2	0
	93.788 / OPIOID STR	13,157,148	7,201,532
	IHAA	13,157,148	7,201,532
	93.958 / BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	8,709,157	5,069,066
	IHAA	8,709,157	5,069,066
	93.959 / BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	27,133,850	19,205,839
	GJBA	2,175	0
	IHAA	27,131,666	19,205,839
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL (SUB#2699-3)	9	0
	93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	7,776,186	4,093,803
	DAAA	1,978,976	1,264,817
	FAAA	1,215,485	623,800
	GFEA	190,602	14,799
	GJCA	16,648	0
	GJLA	30,374	0
	GZAA	26,375	0
	IHAA	3,563,964	2,190,387
	JAAA	733,853	0
	GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (137796)	11,940	0
	GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (137547)	7,969	0
	93.00129735 / COLORADO CHILDREN'S CONGREGATE CARE R...	143,399	0
	GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (00129735)	143,399	0
	<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</u>		
	14.228 / COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	8,349,632	7,855,440
	NHAA	3,215,476	2,988,246
	NLAA	5,134,156	4,867,194
	14.231 / EMERGENCY SOLUTIONS GRANT PROGRAM	1,717,892	1,642,782
	NHAA	1,717,892	1,642,782
	14.239 / HOME INVESTMENT PARTNERSHIPS PROGRAM	3,832,324	3,116,088
	NHAA	3,832,324	3,116,088
	14.241 / HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	449,994	430,268
	NHAA	449,994	430,268
	14.267 / CONTINUUM OF CARE PROGRAM	7,017,026	905,191
	NHBA	7,017,026	905,191
	14.275 / HOUSING TRUST FUND	4,000,309	3,724,197
	NHAA	4,000,309	3,724,197
	<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY</u>		
	14.401 / FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL	329,092	0
	SDAA	329,092	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		TOTAL	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		EXPENDITURES	SUBRECIPIENTS
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER</u>			
14.171 / MANUFACTURED HOME DISPUTE RESOLUTION		11,124	0
NHAA		11,124	0
14.326 / PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FC		237,313	0
NHBA		237,313	0
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>			
14.896 / FAMILY SELF-SUFFICIENCY PROGRAM		65,000	53,339
NHBA		65,000	53,339
<u>DEPARTMENT OF JUSTICE, CRIMINAL DIVISION</u>			
16.922 / EQUITABLE SHARING PROGRAM		480,571	0
LAAA		129,682	0
RBAA		80,084	0
REAA		270,805	0
<u>DEPARTMENT OF JUSTICE, DRUG ENFORCEMENT ADMINISTRATION</u>			
16.D-19-OM-0013/OCDETF / ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCE		41,632	0
RBAA		41,632	0
16.G18RM0018A/OCDETF / FRONT RANGE TASK FORCE		1,831	0
REAA		1,831	0
<u>DEPARTMENT OF JUSTICE, NATIONAL INSTITUTE OF JUSTICE</u>			
16.2018-R2-CX-0017 / AERIEL BELK: USING MACHINE LEARNING M...		20,948	0
GGBA		20,948	0
16.2018-R2-CX-0018 / HEATHER DEEL: ESTIMATING THE POSTMORT...		20,904	0
GGBA		20,904	0
<u>DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS</u>			
17.005 / COMPENSATION AND WORKING CONDITIONS		41,626	0
FAAA		41,626	0
17.002 / LABOR FORCE STATISTICS		1,431,455	0
KADA		1,431,455	0
<u>DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION</u>			
17.603 / BROOKWOOD-SAGO GRANT		155,088	0
Pkaa		155,088	0
17.602 / MINE HEALTH AND SAFETY EDUCATION AND TRAINING		136,654	15,000
Pkaa		136,654	15,000
<u>DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</u>			
17.504 / CONSULTATION AGREEMENTS		1,018,109	0
GGBA		1,018,109	0
17.502 / OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS		139,384	0
GJKA		48,329	0
GJLA		91,055	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>			
15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT		512,029	0
CFAA		512,029	0
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT		38,718	0
GCAA		36,575	0
GFEA		2,143	0
15.232 / WILDLAND FIRE RESEARCH AND STUDIES		145,189	13,015
GGBA		145,189	13,015
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT		228,140	0
GGBA		207,415	0
GWAA		2,653	0
GZAA		508	0
PMAA		17,564	0
15.233 / FORESTS AND WOODLANDS RESOURCE MANAGEMENT		16,777	0
GGBA		16,777	0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION		417,599	0
GWAA		19,488	0
Pkaa		303,559	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG19-62006-01)		94,552	0
15.238 / CHALLENGE COST SHARE		7,497	0
GGBA		7,497	0
15.225 / RECREATION AND VISITOR SERVICES		103,438	0
GFEA		62,264	0
GWAA		27,522	0
PMAA		13,652	0
15.8P0075 / HYDRA DATA COLLECTION 140R4018P0075		24,283	0
PEAA		24,283	0
15.247 / WILDLIFE RESOURCE MANAGEMENT		178,609	0
PMAA		178,609	0
15.X01883 / L17PX01883 CPW WATER AUGMENTATION LEASE		9,099	0
PMAA		9,099	0
15.14X5016, 14X5032, 14X5044 / TAYLOR GRAZING		6,777	6,777
WAAA		6,777	6,777
15.14X5133 / SALE OF PUBLIC LAND & MATERIALS		992	992
WAAA		992	992
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>			
15.509 / TITLE II, COLORADO RIVER BASIN SALINITY CONTROL		356,010	16,928
BCAA		104,066	16,928
PMAA		251,944	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY		190,082	0
GGBA		44,471	0
PEAA		2,038	0
PMAA		143,573	0
15.524 / RECREATION RESOURCES MANAGEMENT		1,746,112	0
PMAA		1,746,112	0
15.402431 / B605FC402431 BOR IMPROVEMENT AND DEVELOPMENT OF RECREATION		52,217	0
PMAA		52,217	0
15.517 / FISH AND WILDLIFE COORDINATION ACT		51,768	0
PMAA		51,768	0
15.527 / SAN LUIS UNIT, CENTRAL VALLEY		21,275	0
PMAA		21,275	0
15.560 / SECURE WATER ACT U RESEARCH AGREEMENTS		9,978	0
GGBA		9,978	0
15.557 / APPLIED SCIENCE GRANTS		11,344	0
GGBA / PASS-THROUGH FROM: MOUNTAIN STUDIES INSTITUTE (MSI / CSU)		11,344	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME		TOTAL	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		EXPENDITURES	SUBRECIPIENTS
<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>			
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID		995,116	0
GCAA		995,116	0
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT		81,127	0
GCAA		28,776	0
GSAA		52,351	0
15.P11AC91247 RM / DEVELOP, VERIFY, PROCESS, MAINTAIN & ...		19,338	0
GGBA		19,338	0
15.944 / NATURAL RESOURCE STEWARDSHIP		-1,757	0
PMAA		-1,757	0
15.916 / OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING		1,230,029	352,798
PMAA		1,230,029	352,798
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS & RESOURCES OF THE NATIONAL PARK SYSTEM		1,773,010	950
GFBA		1,209	950
GFEA		126,202	0
GGBA		1,468,366	0
GWAA		61,497	0
GFEA / PASS-THROUGH FROM: ROCKY MOUNTAIN COOPERATIVE ECOSYSTEM STU (P15AC00608_NCE02)		115,736	0
<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>			
15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING		13,476	0
GWAA		13,476	0
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION		2,928	0
GGBA		2,917	0
PEAA		11	0
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS		149,896	36,671
GGBA		149,896	36,671
15.980 / NATIONAL GROUND-WATER MONITORING NETWORK		13,351	0
PEAA		13,351	0
15.817 / NATIONAL GEOSPATIAL PROGRAM: BUILDING THE NATIONAL MAP		1,232,990	0
PDAA		1,232,990	0
<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>			
64.018 / SHARING SPECIALIZED MEDICAL RESOURCES		-25,472	0
GFEA		-25,472	0
64.005 / GRANTS TO STATES FOR CONSTRUCTION OF STATE HOME FACILITIES		857,894	0
IHAA		857,894	0
64.014 / VETERANS STATE DOMICILIARY CARE		651,245	0
IHAA		651,245	0
64.015 / VETERANS STATE NURSING HOME CARE		32,918,239	0
IHAA		32,918,239	0
<u>DEPARTMENT OF VETERANS AFFAIRS, VETERANS BENEFITS ADMINISTRATION</u>			
64.124 / ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE		2,467	0
GJBA		2,467	0
64.027 / POST-9/11 VETERANS EDUCATIONAL ASSISTANCE		6,900	0
GJCA		1,956	0
GJDA		1,198	0
GJEA		3,746	0
64.101 / BURIAL EXPENSES ALLOWANCE FOR VETERANS		121,176	0
OAAA		121,176	0
<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>			
30.013 / EMPLOYMENT DISCRIMINATION-TITLE II OF THE GENETIC INFORMATION NONDISCRIMINATION ACT OF 2008		358,337	0
SDAA		358,337	0
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>			
95.001 / HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM		366,209	0
RBAA		250,143	0
REAA		108,758	0
RBAA / PASS-THROUGH FROM: EL PASO COUNTY SHERIFF'S OFFICE (G18RM0034A, G19RM0034A)		7,308	0
<u>FEDERAL COMMUNICATIONS COMMISSION</u>			
32.001 / COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS		191,369	0
IHAA		191,369	0
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>			
45.310 / GRANTS TO STATES		2,716,460	0
DAAA		2,716,460	0
45.312 / NATIONAL LEADERSHIP GRANTS		-284	0
GFEA		-284	0
45.301 / MUSEUMS FOR AMERICA		16,597	0
GSAA		16,597	0
<u>LIBRARY OF CONGRESS</u>			
42.GA08C0018 / LIBRARY OF CONGRESS - TPS REGIONAL		701,851	0
GTAA		701,851	0
42.FED18-009 / RAINBOW BRIDGE MONUMENT VALLEY EXPEDITION COLLECTION		5,103	0
GSAA / PASS-THROUGH FROM: NATIONAL FILM PRESERVATION FOUNDATION (FED18-009)		5,103	0
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>			
43.001 / SCIENCE		275,495	0
GFBA		109,391	0
GGBA		163,055	0
DAAA / PASS-THROUGH FROM: SPACE SCIENCE INSTITUTE (00944)		3,248	0
GKAA / PASS-THROUGH FROM: UNIVERSITY OF MAINE AT FORT KENT (NASA 3400075 EH)		-199	0
43.002 / AERONAUTICS		-605	0
GFBA		-605	0
43.012 / SPACE TECHNOLOGY		62,392	0
GGBA		62,392	0
43.43.000 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION PROGRAMS		55,744	0
GFBA		55,744	0
<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>			
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS		48,832	35,142
AADA		48,832	35,142
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>			
45.025 / PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS		726,937	0
EDAA		720,300	0
GSAA		5,000	0
GFCA / PASS-THROUGH FROM: COPPER (CULTURAL OFFICE OF PIK (SUBAWARD SIGNED 3/6/19)		1,637	0
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS		59,431	0
GGBA		16,156	0
GTAA		13,307	0
GFBA / PASS-THROUGH FROM: ARTS MIDWEST (00021913)		25,093	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
GFCA / PASS-THROUGH FROM: WESTAF (TW20180122)	2,375		0
GFCA / PASS-THROUGH FROM: WESTAF (TW20180169)	2,500		0
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
45.PJ-250167-16 / NEH - NATIONAL DIGITAL NEWSPAPER PROGRAM	92,619		0
GCAA	92,619		0
45.149 / PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	220		0
GKAA	220		0
<u>NATIONAL SCIENCE FOUNDATION</u>			
47.076 / EDUCATION AND HUMAN RESOURCES	1,700,755		62,298
GCAA	438,754		0
GFEA	480,688		0
GJCA	307,120		62,298
GJEA	107,100		0
GJGA	3,001		0
GJKA	61,167		0
GJLA	138,448		0
GKAA	122,093		0
GGBA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC104101CSU)	23,599		0
GGBA / PASS-THROUGH FROM: FLORIDA STATE UNIVERSITY (R01902)	18,785		0
47.041 / ENGINEERING GRANTS	137,581		0
GFEA	109,093		0
GSAA	28,488		0
47.049 / MATHEMATICAL AND PHYSICAL SCIENCES	1,700		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (QUARKNET)	1,700		0
47.050 / GEOSCIENCES	129,682		0
GJEA	72,399		0
GFBA / PASS-THROUGH FROM: NORTHWEST RESEARCH ASSOCIATES INC (NWRA-19-P-031)	3,800		0
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (P0006678)	9,960		0
GWAA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00012011)	43,523		0
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	19,171		0
GGBA	19,171		0
47.47.000 / NATIONAL SCIENCE FOUNDATION PROGRAMS	164,165		0
GFBA	164,165		0
47.Project Number 1003607B / EXTERNAL EVALUATION OF UNIVERSITY OF ...	3,396		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (PROJECT NUMBER 1003607B)	3,396		0
<u>OFFICE OF PERSONNEL MANAGEMENT</u>			
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	1,032,574		0
GFEA	1,032,574		0
<u>SMALL BUSINESS ADMINISTRATION</u>			
59.061 / STATE TRADE EXPANSION	231,172		0
EDAA	231,172		0
59.037 / SMALL BUSINESS DEVELOPMENT CENTERS	2,145,629		0
EDAA	2,145,629		0
59.058 / FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	42,785		0
EDAA	42,785		0
<u>DEPARTMENT OF STATE, BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS</u>			
19.703 / CRIMINAL JUSTICE SYSTEMS	3,368,790		0
CFAA	3,368,790		0
<u>DEPARTMENT OF HOMELAND SECURITY, OFFICE OF HEALTH AFFAIRS</u>			
97.091 / HOMELAND SECURITY BLOWATCH PROGRAM	351,776		0
FAAA	351,776		0
<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>			
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	94,383		0
GGBA	73,456		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (2019-44)	20,927		0
11.S2017-0130 / LINES 1-3: NATIONAL MESONET PROGRAM	74,564		0
GGBA / PASS-THROUGH FROM: SYNOPTIC DATA CORPORATION (S2017-0130)	74,564		0
11.S2017-0130 / LINE 7: NATIONAL MESONET PROGRAM	71,529		0
GGBA / PASS-THROUGH FROM: SYNOPTIC DATA CORPORATION (S2017-0130)	71,529		0
<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>			
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	88,456		0
GGBA	2,166		0
GJJA	86,290		0
11.611 / MANUFACTURING EXTENSION PARTNERSHIP	46,198		0
GJEA / PASS-THROUGH FROM: COLORADO MANUFACTURING EXTENSION PARTNERSHIP (NA)	46,198		0
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
15.650 / RESEARCH GRANTS (GENERIC)	32,500		0
GGBA	20,459		0
GWAA	12,041		0
15.F14AC00608 60181BJ650 / PREBLE'S MEADOW JUMPING MOUSE POPULAT...	53,665		0
GGBA	53,665		0
15.F14AC00608 60181BJ650 / SENSITIVE SPECIES/BIODIVERSITY MANAGE...	56,734		0
GGBA	56,734		0
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	101,730		0
PMAA	101,730		0
15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS	102,020		0
GGBA	102,020		0
15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	28,872		21,664
PMAA	28,872		21,664
15.634 / STATE WILDLIFE GRANTS	799,840		0
PMAA	798,557		0
GZAA / PASS-THROUGH FROM: ALASKA DEPT OF FISH AND GAME (F15AF00769)	1,283		0
15.635 / NEOTROPICAL MIGRATORY BIRD CONSERVATION	1		0
GGBA / PASS-THROUGH FROM: AMERICAN BIRD CONSERVANCY (ABC AGMT ID #1817B)	1		0
15.F14AC00608 60181BJ650 / BIOLOGICAL MONITORING ON FEDERAL LAND...	45,049		0
GGBA	45,049		0
15.F14AC00608 60181BJ650 / U.S. AIR FORCE ACADEMY PREBLE'S MEADO...	35,514		0
GGBA	35,514		0
15.657 / ENDANGERED SPECIES CONSERVATION Ü RECOVERY IMPLEMENTATION FUNDS	27,500		27,500
PMAA	27,500		27,500
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION</u>			
20.106 / AIRPORT IMPROVEMENT PROGRAM	136,331		136,331
HAAA	136,331		136,331

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	
<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION</u>			
20.703 / INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	423,512	140,037	
RFAA	423,512	140,037	
20.700 / PIPELINE SAFETY PROGRAM STATE BASE GRANT	597,151	0	
SGAA	597,151	0	
<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
97.045 / COOPERATING TECHNICAL PARTNERS	3,826,999	0	
PDAA	3,826,999	0	
97.023 / COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	122,642	19,990	
PDAA	122,642	19,990	
97.041 / NATIONAL DAM SAFETY PROGRAM	145,673	59,135	
PEAA	145,673	59,135	
97.008 / NON-PROFIT SECURITY PROGRAM	244,667	244,667	
RFAA	244,667	244,667	
97.036 / DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	18,164,534	16,668,443	
RFAA	18,164,534	16,668,443	
97.039 / HAZARD MITIGATION GRANT	16,184,715	13,587,726	
RFAA	16,184,715	13,587,726	
97.040 / CHEMICAL STOCKPILE EMERGENCY PREPAREDNESS PROGRAM	6,380,601	5,469,883	
RFAA	6,380,601	5,469,883	
97.042 / EMERGENCY MANAGEMENT PERFORMANCE GRANTS	5,842,755	3,033,754	
RFAA	5,842,755	3,033,754	
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	222,994	0	
RCAA	222,994	0	
97.047 / PRE-DISASTER MITIGATION	988,956	942,599	
RFAA	988,956	942,599	
97.067 / HOMELAND SECURITY GRANT PROGRAM	5,259,017	4,265,771	
RFAA	5,259,017	4,265,771	
97.046 / FIRE MANAGEMENT ASSISTANCE GRANT	3,475,976	0	
RFAA	3,475,976	0	
97.043 / STATE FIRE TRAINING SYSTEMS GRANTS	20,000	0	
RCAA	20,000	0	
97.029 / FLOOD MITIGATION ASSISTANCE	136	0	
RFAA	136	0	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	495,115	0	
HAAA	495,115	0	
20.215 / HIGHWAY TRAINING AND EDUCATION	4,933	0	
GFEA	4,933	0	
20.223 / TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA) PROGRAM	42,499,961	0	
HTCA	42,499,961	0	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</u>			
20.218 / MOTOR CARRIER SAFETY ASSISTANCE	4,577,662	0	
RBAA	4,577,662	0	
20.237 / MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	177,555	0	
RBAA	177,555	0	
20.232 / COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	187,450	0	
TAAA	187,450	0	
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
17.282 / TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCTT) GRANTS	80,899	0	
GJBA	44,454	0	
GJKA	36,445	0	
17.268 / H-1B JOB TRAINING GRANTS	1,118,946	325,571	
GJCA	1,118,946	325,571	
17.235 / SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	773,082	699,187	
IHAA	773,082	699,187	
17.225 / UNEMPLOYMENT INSURANCE	413,420,409	200,481	
KABA	413,420,409	200,481	
17.245 / TRADE ADJUSTMENT ASSISTANCE	1,642,322	1,371,605	
KADA	1,642,322	1,371,605	
17.271 / WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	183,391	0	
KADA	183,391	0	
17.273 / TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	305,183	49,971	
KADA	305,183	49,971	
17.277 / WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	220,728	181,788	
KADA	220,728	181,788	
17.285 / APPRENTICESHIP USA GRANTS	643,877	366,776	
KADA	643,877	366,776	
17.281 / WIOA DISLOCATED WORKER NATIONAL RESERVE TECHNICAL ASSISTANCE AND TRAINING	32,712	27,372	
KADA	32,712	27,372	
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. CITIZENSHIP AND IMMIGRATION SERVICES</u>			
97.010 / CITIZENSHIP EDUCATION AND TRAINING	20,110	0	
GJCA / PASS-THROUGH FROM: COLORADO AFRICAN ORGANIZATION (CAO CITIZENSHIP PROJECT 134818)	20,110	0	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>			
20.509 / FORMULA GRANTS FOR RURAL AREAS	13,281,263	12,539,381	
HAAA	13,281,263	12,539,381	
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	119,232	108,991	
HAAA	119,232	108,991	
20.528 / RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	342,751	0	
SGAA	342,751	0	
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION AND ENFORCEMENT</u>			
15.252 / ABANDONED MINE LAND RECLAMATION (AMLR)	4,674,091	30,143	
PKAA	4,674,091	30,143	
15.250 / REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	2,254,677	0	
PKAA	2,254,677	0	
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>			
20.608 / MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	134,459	134,459	
HAAA	134,459	134,459	
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. COAST GUARD</u>			
97.012 / BOATING SAFETY FINANCIAL ASSISTANCE	912,189	0	
PMAA	912,189	0	
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF THE SECRETARY OF THE INTERIOR</u>			
15.427 / FEDERAL OIL AND GAS ROYALTY MANAGEMENT STATE AND TRIBAL COORDINATION	802,514	0	
TAAA	802,514	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
15.437 / MINERALS LEASING ACT	114,586,605	1,204,022	
WAAA	114,586,605	1,204,022	
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
66.605 / PERFORMANCE PARTNERSHIP GRANTS	9,247,996	145,755	
BPAA	375,499	0	
BDAA	63,453	0	
FAAA	8,809,044	145,755	
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES REL	780,254	304,975	
FAAA	780,254	304,975	
66.040 / STATE CLEAN DIESEL GRANT PROGRAM	2,005	0	
FAAA	2,005	0	
66.419 / WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	138,961	93,810	
FAAA	138,961	93,810	
66.454 / WATER QUALITY MANAGEMENT PLANNING	87,530	50,130	
FAAA	87,530	50,130	
66.460 / NONPOINT SOURCE IMPLEMENTATION GRANTS	1,094,442	1,069,642	
FAAA	1,094,442	1,069,642	
66.608 / ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	300,113	0	
FAAA	249,789	0	
FAAA / PASS-THROUGH FROM: NEW MEXICO ENVIRONMENT DEPARTMENT (NONE REPORTED)	50,324	0	
66.802 / SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	3,552,809	47,524	
FAAA	2,719,804	47,524	
PKAA	48,217	0	
FEEA	784,788	0	
66.809 / SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	1,619,612	78,298	
FAAA	357,934	0	
FEEA	1,261,678	78,298	
66.817 / STATE AND TRIBAL RESPONSE PROGRAM GRANTS	499,502	55,000	
FAAA	499,502	55,000	
66.818 / BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	644,862	632,800	
FAAA	512,062	500,000	
NHAA	132,800	132,800	
66.700 / CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	625	0	
GGBA	625	0	
66.805 / LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	849,437	0	
KATA	849,437	0	
66.433 / STATE UNDERGROUND WATER SOURCE PROTECTION	84,000	0	
PHAA	84,000	0	
66.SA-2017-54 / FACT SHEET & POWERPOINT ON PESTICIDE ...	17,694	0	
GGBA / PASS-THROUGH FROM: EXTENSION FOUNDATION (SA-2017-54)	17,694	0	
66.804 / UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	496,837	0	
KATA	496,837	0	
66.202 / CONGRESSIONALLY MANDATED PROJECTS	1,176	0	
FAAA	1,176	0	
66.510 / SURVEYS, STUDIES, INVESTIGATIONS AND SPECIAL PURPOSE GRANTS WITHIN THE OFFICE OF RESEARCH AND I	23,731	0	
GGBA	23,731	0	
66.SA-2019-03 / 2019 PESTICIDE SAFETY EDUCATION FUNDS...	12,936	0	
GGBA / PASS-THROUGH FROM: EXTENSION FOUNDATION (SA-2019-03)	12,936	0	
66.469 / GREAT LAKES PROGRAM	2,352,407	1,885,781	
FAAA / PASS-THROUGH FROM: CO WATER RES & POWER DEV. (FS-99883212)	2,352,407	1,885,781	
<u>DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS</u>			
16.812 / SECOND CHANCE ACT REENTRY INITIATIVE	49,036	19,508	
RDAA	49,036	19,508	
16.606 / STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	2,200,000	0	
CAAA	2,200,000	0	
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	133,900	3,992	
FAAA	133,900	3,992	
16.726 / JUVENILE MENTORING PROGRAM	35,756	0	
GGBA / PASS-THROUGH FROM: NATIONAL 4-H COUNCIL (2017-JU-FX-0016)	35,756	0	
16.585 / DRUG COURT DISCRETIONARY GRANT PROGRAM	630,297	0	
JAAA	630,297	0	
16.320 / SERVICES FOR TRAFFICKING VICTIMS	233,274	0	
IHAA	156,937	0	
JAAA	76,337	0	
16.554 / NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	294,154	81,000	
RDAA	294,154	81,000	
16.575 / CRIME VICTIM ASSISTANCE	25,014,672	22,404,557	
RDAA	25,014,672	22,404,557	
16.576 / CRIME VICTIM COMPENSATION	2,635,594	2,411,754	
RDAA	2,635,594	2,411,754	
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	4,196	4,196	
RDAA	4,196	4,196	
16.593 / RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	191,571	0	
RDAA	191,571	0	
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	1,106,552	748,093	
RDAA	1,098,471	748,093	
GFEA / PASS-THROUGH FROM: CITY OF AURORA (2016-DJ-17-03-27-4)	8,081	0	
16.741 / DNA BACKLOG REDUCTION PROGRAM	569,930	0	
REAA	569,930	0	
16.742 / PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	161,702	72,082	
RDAA	161,702	72,082	
16.750 / SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	171,908	0	
RDAA	171,908	0	
16.751 / EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	81,255	0	
RDAA	81,255	0	
16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION	496,616	845	
RDAA	496,616	845	
16.816 / JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	39,433	36,840	
RDAA	39,433	36,840	
16.828 / INNOVATIVE RESPONSES TO BEHAVIOR IN THE COMMUNITY: SWIFT, CERTAIN, AND FAIR SUPERVISION PROGRAM	111,785	0	
CAAA	111,785	0	
<u>DEPARTMENT OF EDUCATION, OFFICE OF INNOVATION AND IMPROVEMENT</u>			
84.282 / CHARTER SCHOOLS	6,390,007	5,991,312	
DAAA	6,253,619	5,991,312	
DACA	136,388	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		EXPENDITURES	THROUGH TO SUBRECIPIENTS
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
84.336 / TEACHER QUALITY PARTNERSHIP GRANTS		1,932,663	513,667
GFEA		1,932,663	513,667
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY</u>			
12.113 / STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES		2,768,478	0
FAAA		2,768,478	0
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT		166,875	0
GFEA		166,875	0
12.431 / BASIC SCIENTIFIC RESEARCH		-54	0
GGBA		-54	0
12.114 / COLLABORATIVE RESEARCH AND DEVELOPMENT		228,811	0
GGBA		228,811	0
12.106 / FLOOD CONTROL PROJECTS		40,477	40,477
WAAA		40,477	40,477
12.010 / YOUTH CONSERVATION SERVICES		146,346	0
GGBA		146,346	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</u>			
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES		682,244	600,827
FAAA		682,244	600,827
93.889 / NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM		3,394,473	2,053,607
FAAA		3,394,473	2,053,607
<u>DEPARTMENT OF AGRICULTURE</u>			
10.HHSF223201710214C / TOBACCO RETAILER INSPECTION		1,422,884	917,893
FAAA		1,422,884	917,893
<u>DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID</u>			
84.032 / FEDERAL FAMILY EDUCATION LOANS		261,564,506	0
GDAF		254,828,252	0
GKAA		6,736,254	0
84.037 / PERKINS LOANS CANCELLATIONS		337,181	0
GFBA		66,876	0
GFEA		266,289	0
GJTA		4,016	0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY</u>			
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH		35,134,590	815,060
GFEA		273,079	0
GGBA		34,861,511	815,060
<u>DEPARTMENT OF THE INTERIOR</u>			
15.15.000 / DEPARTMENT OF THE INTERIOR PROGRAMS		54,924	0
GFBA		54,924	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
93.OCG6388B / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS		256,809	0
GFBA / PASS-THROUGH FROM: MENTAL HEALTH CTR BOULDER CNTY (OCG6388B)		256,809	0
93.93.379 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS		-3,279	0
GFBA		-3,279	0
<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN</u>			
16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE		556,574	36,843
GFEA		556,574	36,843
16.590 / GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM		132,567	0
JAAA		132,567	0
16.017 / SEXUAL ASSAULT SERVICES FORMULA PROGRAM		362,242	343,410
RDAF		362,242	343,410
16.588 / VIOLENCE AGAINST WOMEN FORMULA GRANTS		2,228,339	1,863,578
RDAF		2,228,339	1,863,578
16.026 / OVW RESEARCH AND EVALUATION PROGRAM		8,325	0
RDAF / PASS-THROUGH FROM: COLORADO COALITION AGAINST SEXUAL ASSAULT (2017-SI-AX-0005)		8,325	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING</u>			
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVIC		174,093	0
GFEA		174,093	0
93.464 / ACL ASSISTIVE TECHNOLOGY		322,842	0
GFEA		322,842	0
93.052 / NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E		2,395,595	2,142,796
IHAA		2,395,595	2,142,796
93.072 / LIFESPAN RESPITE CARE PROGRAM		329,196	315,182
IHAA		329,196	315,182
93.234 / TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM		303,722	0
IHAA		303,722	0
93.630 / DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS		1,151,787	296,030
IHAA		1,151,787	296,030
93.071 / MEDICARE ENROLLMENT ASSISTANCE PROGRAM		281,821	281,618
SFAA		281,821	281,618
93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERV		247,921	204,208
IHAA		247,921	204,208
93.041 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, N		46,980	42,819
IHAA		46,980	42,819
93.042 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLI		233,624	208,876
IHAA		233,624	208,876
93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS		705,487	143,651
SFAA		217,339	85,000
UHAA		488,148	58,651
93.324 / STATE HEALTH INSURANCE ASSISTANCE PROGRAM		586,053	341,060
SFAA		586,053	341,060
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS</u>			
15.156 / TRIBAL CLIMATE RESILIENCE		5,236	0
GGBA		5,236	0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH</u>			
12.N62473-17-2-0006 / VEGETATION COMMUNITY MAPPING MARINE C...		68,300	0
GGBA		68,300	0
<u>SMITHSONIAN INSTITUTION</u>			
60.15-PO-503-0000312842 / NMAI ARTIST LEADERSHIP PROGRAM		1,594	0
GSAA		1,594	0
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
14.80128 / HUD		11,302	0
GTAA / PASS-THROUGH FROM: CITY OF DENVER (80128)		11,302	0
<u>DEPARTMENT OF COMMERCE, U.S. CENSUS BUREAU</u>			
11.1333LB18C00000004 / CENSUS COUNT REVIEW		4,216	0
NLAA		4,216	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME			EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				SUBRECIPIENTS
<u>DEPARTMENT OF JUSTICE, COMMUNITY ORIENTED POLICING SERVICE</u>				
16.710 / PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS			74,620	0
RBAA			74,620	0
<u>DEPARTMENT OF THE TREASURY</u>				
21.016 / EQUITABLE SHARING			207,033	0
RBAA			206,942	0
REAA			91	0
<u>DEPARTMENT OF JUSTICE, FEDERAL BUREAU OF INVESTIGATION</u>				
16.50-DN-5331654 / TRAFFICKING AND ORGANIZED CRIME COALITION			7,493	0
RBAA			7,493	0
16.9A-DN-A-62491 / SAFE STREETS TASK FORCE (CBI)			16,369	0
REAA			16,369	0
16.50D-DN-A6194333 / SAFE STREETS TASK FORCE (CSP)			28,208	0
RBAA			28,208	0
16.66F-DN-A53538-D / JOINT TERRORISM TASK FORCE			11,095	0
RBAA			11,095	0
16.288-DN-C2696156 / CYBER CRIMES TASK FORCE			17,995	0
REAA			17,995	0
<u>DEPARTMENT OF JUSTICE, U.S. MARSHALS SERVICE</u>				
16.FWB3000F/JLEOTFS4 / MARSHALS FUGITIVE TASK FORCE			5,559	0
REAA			5,559	0
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT</u>				
97.COCSP4100 / IMMIGRATIONS AND CUSTOMS ENFORCEMENT			33,001	0
RBAA			33,001	0
<u>ELECTION ASSISTANCE COMMISSION</u>				
90.404 / 2018 HAVA ELECTION SECURITY GRANTS			40,445	11,331
VAAA			40,445	11,331
Grand Total			\$ 12,283,998,544	\$ 1,739,587,870

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 1 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the State to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Indirect Costs

The State of Colorado does not elect to charge a statewide de minimis rate of 10% of modified total direct costs.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "AMOUNT PASSED THROUGH TO SUBRECIPIENTS".

Note 4. Unemployment Insurance Expenditures

The State Department of Labor and Employment expended \$413,420,409 for grant 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, and Temporary Extended Unemployment Compensation (TEUC) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$47,717,963 and \$365,702,446, respectively.

Note 5. Fire Management Assistance Grant

The State Department of Public Safety reported expenditures of \$3,475,976 for grant 97.046 - Fire Management Assistance Grant. This amount is related to reimbursements received in Fiscal Year 2019 for expenditures incurred in prior fiscal years.

Note 6. Discretely Presented Component Units

Legally separate entities are included in the Comprehensive Annual Financial Report of the State of Colorado as discretely presented component units (DPCUs). However, this schedule does not reflect federal expenditures incurred by the State's DPCUs.

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

Note 7. Loan Balances for Federal Loan Programs

Federal student loan programs administered directly by Colorado institutions of higher education and the balances of directly administered loans outstanding as of June 30, 2019 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

Program Name	CFDA Number	Dept Code	Outstanding Balance 6/30/2019
Federal Family Education Loans	84.032	GDAA	\$6,097,721,748
Program Total			6,097,721,748
Federal Perkins Loan Program_Federal Capital Contributions	84.038	GFBA	15,458,915
	84.038	GFEA	3,532,945
	84.038	GGBA	9,898,169
	84.038	GGJA	2,723,417
	84.038	GJTA	12,503
	84.038	GKAA	2,578,426
	84.038	GLAA	2,997,854
	84.038	GTAA	6,790,931
	84.038	GWAA	868,779
	84.038	GYAA	3,111
	84.038	GZAA	613,196
Program Total			45,478,246
Nurse Faculty Loan Program (NFLP)	93.264	GFEA	643,384
	93.264	GKAA	886,491
Program Total			1,529,875
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	GFEA	2,085,643
Program Total			2,085,643
Nursing Student Loans	93.364	GFEA	2,478,529
Program Total			2,478,529
Total Loans Outstanding Balance			<u>\$6,149,294,041</u>

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

Note 8. State Department Codes and Names

Dept Code	Dept Description	Dept Code	Dept Description
AADA	DIVISION OF CENTRAL SERVICES	GKAA	UNIVERSITY OF NORTHERN COLORADO
BCAA	CONSERVATION BOARD	GLAA	COLORADO SCHOOL OF MINES
BDAA	AGRICULTURAL SERVICES CONSERVATION	GSAA	FORT LEWIS COLLEGE
BEAA	AGRICULTURAL SERVICES ANIMAL	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	GWAA	WESTERN STATE COLORADO UNIVERSITY
BMAA	AGRICULTURAL MARKETS DIVISION	GYAA	ADAMS STATE UNIVERSITY
BPAA	AGRICULTURAL SERVICES PLANT	GZAA	COLORADO MESA UNIVERSITY
CAAA	DEPARTMENT OF CORRECTIONS	HAAA	DEPARTMENT OF TRANSPORTATION
CFAA	CORRECTIONAL INDUSTRIES	HTBA	STATEWIDE BRIDGE ENTERPRISE
DAAA	DEPARTMENT OF EDUCATION	HTCA	HIGH PERFORMANCE TRANSPORTATION ENTERPRISE
DACA	STATE CHARTER SCHOOL INSTITUTE	IHAA	DEPARTMENT OF HUMAN SERVICES
EBBA	COMMISSION ON COMMUNITY SERVICE	JAAA	JUDICIAL BRANCH
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	KABA	DIVISION OF UNEMPLOYMENT INSURANCE
EFAA	COLORADO ENERGY OFFICE	KADA	DIVISION OF EMPLOYMENT AND TRAINING
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	KATA	DIVISION OF OIL AND PUBLIC SAFETY
FEEA	HAZARDOUS MATERIALS AND WASTE MGMT DIVISION	KAVA	DIVISION OF VOCATIONAL REHABILITATION
FHKA	LABORATORY SERVICES DIVISION	LAAA	DEPARTMENT OF LAW
FHJA	OFFICE OF EMERGENCY PREPAREDNESS AND RESPONSE	NDRA	COMM DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY
FHLA	PREVENTION SERVICES DIVISION	NHAA	DIVISION OF HOUSING
GAAA	DEPARTMENT OF HIGHER EDUCATION	NHBA	DIVISION OF HOUSING-PUBLIC HOUSING AGENCY
GCAA	HISTORY COLORADO	NLAA	DIVISION OF LOCAL GOVERNMENT
GDAA	COLLEGE ASSIST	OAAA	DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
GFBA	UNIVERSITY OF COLORADO - BOULDER	PAAA	DEPARTMENT OF NATURAL RESOURCES
GFCA	UNIVERSITY OF COLORADO - COLORADO SPRINGS	PDAA	WATER CONSERVATION BOARD
GFEA	UNIVERSITY OF COLORADO - DENVER	PEAA	DIVISION OF WATER RESOURCES
GGBA	COLORADO STATE UNIVERSITY	PHAA	OIL AND GAS CONSERVATION COMMISSION
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	PMAA	DIVISION OF PARKS AND WILDLIFE
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	RBAA	COLORADO STATE PATROL
GJBA	ARAPAHOE COMMUNITY COLLEGE	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GJCA	COMMUNITY COLLEGE OF AURORA	RDAA	DIVISION OF CRIMINAL JUSTICE
GJDA	COMMUNITY COLLEGE OF DENVER	REAA	COLORADO BUREAU OF INVESTIGATION
GJEA	FRONT RANGE COMMUNITY COLLEGE	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJFA	LAMAR COMMUNITY COLLEGE	SDAA	CIVIL RIGHTS DIVISION
GJGA	MORGAN COMMUNITY COLLEGE	SFAA	DIVISION OF INSURANCE
GJHA	OTERO COMMUNITY COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJJA	PIKES PEAK COMMUNITY COLLEGE	SJAA	PHARMACY BOARD
GJKA	PUEBLO COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GJLA	RED ROCKS COMMUNITY COLLEGE	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GJMA	TRINIDAD STATE JUNIOR COLLEGE	VAAA	DEPARTMENT OF STATE
GJRA	NORTHEASTERN JUNIOR COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION
GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE		

REQUIRED

COMMUNICATIONS

LETTER





OFFICE OF THE STATE AUDITOR



January 21, 2020

DIANNE E. RAY, CPA
—
STATE AUDITOR

INDEPENDENT AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State) for the year ended June 30, 2019, and the related notes to the financial statements. We have also audited the State's budgetary comparison schedule—general fund component and the related note for the Fiscal Year Ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 19, 2019. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT MATTERS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in NOTE 1 to the financial statements contained in the State's Fiscal Year 2019 *Comprehensive Annual Financial Report* issued under separate cover. As described in NOTE 1.A., of the financial statements, the State adopted

OFFICE OF THE STATE AUDITOR
1525 SHERMAN STREET
7TH FLOOR
DENVER, COLORADO
80203
303.869.2800

Statements of Governmental Accounting Standards (GASB Statements) No. 83, *Certain Asset Retirement Obligations* and No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* in Fiscal Year 2019. The University of Colorado, Colorado Community College System, and Metropolitan State University have early implemented GASB Statement No. 89, *Accounting for Interest Cost before the End of a Construction Period* which is reflected in the State's financial statements. Accordingly, the cumulative effect of these accounting changes as of the beginning of the fiscal year is reported in NOTE 15.B., of the financial statements. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. Except for the prior period adjustments reported in NOTE 15.A., of the financial statements, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were taxes receivable, allowance for doubtful accounts, depreciation of capital assets, net pension liabilities and other post-employment benefits (OPEB) related liabilities, and pollution remediation obligation estimates. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were cash and investments, capital assets and their related depreciation, pension obligations, other postemployment benefits, prior period adjustments, over-expenditures, contingencies, and subsequent events.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. SECTION VII–APPENDIX B summarizes uncorrected misstatements of the financial statements. Management has determined, and we agree, that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. SECTION VII–APPENDIX B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

DISAGREEMENTS WITH MANAGEMENT

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested and received certain representations from management that are included in the management representation letter dated January 21, 2020.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the State’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the State's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and notes to the required supplementary information that include the defined benefit pension plan and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures on the RSI do not provide us with sufficient evidence to express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and the schedule of TABOR revenue and computations, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, the budget and actual schedules-budgetary basis non-appropriated, and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing

procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

RESTRICTION ON USE

This information is intended solely for the use of the Legislative Audit Committee and management of the State and is not intended to be, and should not be, used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee, this report is a public document.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert E. Rye". The signature is fluid and cursive, with the first name "Robert" and last name "Rye" being more legible than the middle initial "E".

Denver, CO

January 21, 2020



APPENDIX A



FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF CORRECTIONS						
2019-001	II-5	The Department of Corrections should improve information security controls over the Colorado Operations Resource Engine by implementing the recommendation as noted in the confidential finding to mitigate the specific problems noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	AGREE	8/2019	N/A
2019-041	III-6	The Department of Corrections (Department) should strengthen its internal controls to ensure that it complies with the cash management and federal reporting requirements for the Wild Horse and Burro Resource Management program (WHIP) by (a) ensuring that corrected reimbursement requests and updated federal reports for Fiscal Years 2014 through 2019, as applicable, are submitted to the federal Bureau of Land Management (BLM) and continuing to work with BLM staff to resolve identified differences; and (b) taking additional steps to proactively work with BLM to ensure that the BLM audit is finalized, that the Department's updated WHIP policies and procedures align with BLM requirements, and that the Department obtains reimbursement for prior year and future WHIP costs, as appropriate. SIGNIFICANT DEFICIENCY	15.229 (C)(L) DOI	A AGREE B AGREE	A 5/2020 B 5/2020	Bradley Duca (719) 269-4214

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
OFFICE OF THE GOVERNOR						
2019-002	II-12	The Governor's Office of Economic Development and International Trade (OEDIT) should strengthen its internal controls over vendor information management by (a) establishing and implementing formal written policies and procedures to track and monitor all vendor information change request submissions. These should include requiring set protocols for staff to follow in order to independently verify the vendor requests; and (b) providing adequate training to staff over these policies and procedures, and the Central Management Unit's Electronic Funds Transfer (EFT) form vendor verification guidance, to ensure that OEDIT staff are performing an independent source verification for all EFT change requests prior to processing payments. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 1/2020 B 1/2020	N/A
2019-003	II-16	The Governor's Office of Information Technology should mitigate the change management problems identified in the confidential finding. MATERIAL WEAKNESS	N/A	AGREE	4/2020	N/A
2019-004	II-21	The Governor's Office of Information Technology should strengthen information security controls by (a) implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding; (b) implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding; (c) implementing recommendation PART C as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding; and (d) implementing recommendation PART D as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D DISAGREE	A 1/2020 B 6/2021 C 8/2020 D N/A	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-005	II-25	The Governor's Office of Information Technology should improve GenTax information security controls by (a) implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding; (b) implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding; and (c) implementing recommendation PART C as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 1/2020 B 3/2020 C 3/2020	N/A
2019-006	II-27	The Governor's Office of Information Technology (OIT) should improve GenTax information security controls and comply with OIT Cyber Policies by configuring the GenTax operating system to automatically disable user accounts after 90 days of inactivity. SIGNIFICANT DEFICIENCY	N/A	AGREE	1/2020	N/A
2019-007	II-30	The Governor's Office of Information Technology should implement information security controls over GenTax to ensure compliance with applicable laws, regulations, and policies by (a) implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding, (b) implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding; and (c) implementing recommendation PART C as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 1/2020 B 5/2020 C 5/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-008	II-33	The Governor's Office of Information Technology should improve the Colorado Personnel Payroll System mainframe information security controls by (a) implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding; and (b) implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 9/2019 B 9/2019	N/A
2019-009	II-36	The Office of Information Technology (OIT) should strengthen information security controls over the Colorado Personnel Payroll System application by configuring the password length in compliance with OIT Cyber Policies or documenting management's acceptance of the risk, and configuring the inactivity timeframe. SIGNIFICANT DEFICIENCY	N/A	AGREE	1/2020	N/A
2019-010	II-39	The Governor's Office of Information Technology should ensure that change management controls over the Colorado Personnel Payroll System (CPPS) comply with standards and policies, including completing change management procedure documentation, and requiring documented quarterly access reviews over the CPPS test and production environments, to ensure that access is provisioned appropriately. SIGNIFICANT DEFICIENCY	N/A	AGREE	9/2019	N/A
2019-011	II-41	The Governor's Office of Information Technology should continue to improve Colorado Personnel Payroll System (CPPS) computer operations controls and processes by working with key business and information system leaders to review and approve the CPPS disaster recovery plan, in accordance with the Colorado Information Security Policy requirements. SIGNIFICANT DEFICIENCY	N/A	AGREE	10/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-012	II-43	The Governor's Office of Information Technology should improve information technology controls related to system interfaces by (a) developing, documenting, and implementing interface procedures for GenTax; (b) developing, documenting, and implementing interface procedures for the Colorado Operations Resource Engine's interface server; and (c) training staff on the appropriate interface procedures once developed as recommended in PARTS A and B. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 5/2020 B 12/2019 C 5/2020	N/A
2019-013	II-45	The Governor's Office of Information Technology (OIT) should ensure physical security over the State's main data center by (a) establishing formalized access management processes to mitigate the specific related problems noted in the confidential finding; (b) ensuring compliance with Colorado Information Security Policies, OIT Cyber Policies, and OIT's data center standard operating procedures, related to physical access management; (c) establishing formalized policies, procedures, and written agreements over physical access to mitigate the specific related problems noted in the confidential finding; and (d) establishing formalized policies, procedures, and written agreements over physical access to mitigate the specific related problems noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE D AGREE	A 12/2019 B IMPLEMENTED C 1/2020 D 1/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-027	II-117	The Governor's Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve information security controls over the Colorado Unemployment Benefits System (CUBS), the Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Accounting Resource (CLEAR), and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by (a) mitigating the information security problem noted in the confidential finding PART A; (b) mitigating the information security problem noted in the confidential finding PART B; (c) mitigating the information security problem noted in the confidential finding PART C; and (d) mitigating the information security problem noted in the confidential finding PART D. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE D AGREE	A 8/2020 B 9/2020 C 3/2020 D 6/2021	N/A
2019-038	II-180	The Governor's Office of Information Technology should strengthen information security controls over the Driver License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) system by mitigating the information security problems noted in the confidential finding. MATERIAL WEAKNESS	N/A	DISAGREE	N/A	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING						
2019-042	III-23	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over, and ensure it complies with, state and federal regulations for Medicaid by (a) providing adequate training to local counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, verifying income to the supporting documentation, performing redeterminations on a timely basis, transferring resources appropriately, terminating benefits appropriately, and enrolling beneficiaries in the correct Medicaid program. The training should focus on and target local counties and MA sites with issues identified in the audit; (b) reinstituting a monitoring process over local counties and MA sites to ensure that the Medicaid eligibility quarterly review reports are submitted in a timely manner, including establishing a formal documented process for corrective actions that must be taken against local counties and MA sites that fail to submit review reports on a timely basis, as required; and ensuring that Department staff perform reviews of the MA site- and local county-submitted review reports and perform follow-ups, as appropriate; and (c) researching and resolving CBMS system issues to ensure that it is appropriately marking eligibility as “fail” when the beneficiary’s reported income exceeds the federal income limit, fixing programming issues to update the Community Spouse Resource Allowance limit amount once the transfer period of 1 year of comprehensive benefits has ended, and alerting the caseworker when the 12 month continuous eligibility ends and the redetermination process begins. MATERIAL WEAKNESS	93.778 (A)(B)(E) HHS	A AGREE B AGREE C AGREE	A 7/2021 B 7/2021 C 7/2021	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-043	III-34	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by (a) researching and, if feasible, instituting a mechanism for identifying Medicaid cases in the Colorado Benefits Management System (CBMS) that lack a Social Security Number; (b) researching and resolving CBMS and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries and establishing an effective reconciliation process between CBMS and Colorado interChange to ensure that Medicaid beneficiaries' eligibility information is consistent in both systems; (c) effectively training and monitoring local counties and Medical Assistance sites to ensure that caseworkers are obtaining and documenting the Office of Information Technology Service Desk's approval for changes to beneficiaries' Social Security Numbers, and that beneficiaries are enrolled in the correct Medicaid program; and (d) researching the cases identified in our audit to determine whether these beneficiaries were eligible and that the payments made on their behalf were appropriate, in accordance with federal and state regulations. MATERIAL WEAKNESS	93.767 93.778 (A)(B)(E) HHS	A AGREE B AGREE C AGREE D DISAGREE	A 7/2022 B 7/2021 C 7/2021 D N/A	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2019-044	III-42	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid claims payments by (a) researching and resolving the Colorado Benefits Management System, TRAILS, and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries; (b) identifying and correcting any additional cases affected by the system issues noted in our audit; and (c) determining if any of the overpayments made to providers on behalf of ineligible beneficiaries noted through the audit are recoverable and, if so, collect them in accordance with state statute. MATERIAL WEAKNESS	93.767 93.778 (A)(B)(E) HHS	A AGREE B AGREE C AGREE	A 7/2021 B 7/2021 C 7/2021	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-045	III-51	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by (a) working with the Department of Human Services and Governor's Office of Information Technology, as appropriate, to evaluate and institute, if feasible, a system check within Colorado Benefits Management System (CBMS) to flag for review or disallow the same Social Security Number or multiple State IDs to be used by more than one beneficiary to prevent multiple accounts within CBMS; (b) improving the effectiveness of training and monitoring of the local counties and Medical Assistance (MA) sites to ensure that caseworkers are not creating new cases when they are attempting to update a beneficiary's information to an already existing case file. This should include focused training for the local counties and MA sites on identifying and merging any duplicate case files existing within CBMS; and (c) working with the Department of Human Services, as appropriate, to evaluate and develop, if feasible, an effective beneficiary payment verification process in Colorado interChange to ensure that payments are not made on behalf of multiple individuals using the same State ID and date of birth. This should include researching the claims payments that were identified during our audit to determine whether or not these were appropriate payments in accordance with federal regulations. MATERIAL WEAKNESS	93.778 (A)(B)(E) HHS	A AGREE B AGREE C AGREE	A 7/2022 B 7/2021 C 7/2021	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-046	III-62	The Department of Health Care Policy and Financing (Department) should improve its controls over Medicaid and Children's Basic Health Plan (CBHP) program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements by (a) working with its fiscal agent to ensure that Colorado interChange performs all required database matches and properly displays results of Social Security Number and Federal Employer Identification Number verifications for all providers; (b) establishing an effective process to ensure that provider licensing information contained in Colorado interChange is current, that any expired licenses are identified, and that any ineligible providers are disallowed from providing Medicaid and CBHP services and receiving payments in accordance with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); (c) formalizing the Department's monitoring policies and procedures called Provider Enrollment Audit Process over the fiscal agent to ensure required documentation is maintained in accordance with Uniform Guidance; and (d) ensuring that Colorado interChange displays provider information consistently throughout the system. MATERIAL WEAKNESS	93.767 93.778 (A)(B)(N) HHS	A AGREE B DISAGREE C AGREE D DISAGREE	A 7/2022 B N/A C 7/2020 D N/A	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-047	III-71	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Children's Basic Health Plan (CBHP) eligibility determinations to ensure that payments are only made to eligible beneficiaries by (a) resolving Colorado Benefits Management System (CBMS) programming issues to ensure that correct annual enrollment fees are being calculated, and to disallow benefits if the annual enrollment fee is not paid prior to the enrollment in the program; (b) training and monitoring the local counties and Medical Assistance sites to ensure that caseworkers are maintaining the required documentation to support eligibility, obtaining required Social Security Numbers, and obtaining and verifying income reported by the beneficiary; and (c) implementing a programming check within CBMS to alert caseworkers of CBHP beneficiaries who become ineligible for CBHP benefits and disallowing CBHP payments to be made on behalf of the ineligible beneficiaries. MATERIAL WEAKNESS	93.767 (A)(B)(E) HHS	A AGREE B AGREE C DISAGREE	A 7/2022 B 7/2022 C N/A	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2019-048	III-79	The Department of Health Care Policy and Financing should strengthen its internal controls over the monitoring of provider health and safety standards by (a) implementing and following its current policy for monitoring the Colorado Department of Public Health and Environment's standard surveys and certifications throughout the fiscal year to ensure compliance with state and federal regulations and (b) developing and implementing a mechanism to proactively identify delays in standard surveys and certifications of skilled nursing facilities. MATERIAL WEAKNESS	93.777 (A)(B)(N) HHS	A AGREE B AGREE	A 7/2020 B 7/2020	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-049	III-85	The Department of Health Care Policy and Financing (Department) should improve its internal controls over the timely processing of medical claims paid by Medicaid Managed Care Entities (MCEs) by (a) instituting an adequate contract review process to ensure appropriate provisions, including timing specifications for claims payments to providers, are included in all Prepaid Inpatient Health Plan contracts to ensure compliance with Department requirements; (b) developing and implementing formal written monitoring policies and procedures over the timely processing of claims payments to ensure that the Department and MCEs are in compliance with federal regulations and Department processes; and (c) incorporating provisions within all MCE contracts to deliver timely payment reports for the Department's review to ensure compliance with federal regulations and Department processes. SIGNIFICANT DEFICIENCY	93.778 (A)(B) HHS	A AGREE B AGREE C AGREE	A 7/2021 B 7/2021 C 7/2021	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-050	III-92	The Department of Health Care Policy and Financing should improve its internal controls over subrecipient monitoring for Medicaid and the Children's Basic Health Plan (CBHP) by (a) implementing an effective secondary review process by the program division directors over the Department's program contract administrators to ensure that the Subrecipient versus Contractor Determination Tool is completed, subrecipient and contractor determinations are accurately reported in the State's financial accounting system, the Colorado Operations Resource Engine, and that the required risk assessments are performed for all identified subrecipients as required by the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Department's procedures; and (b) establishing a process to reconcile subrecipients identified by the program contract administrators with those identified by the Controller Division for Medicaid and CBHP prior to awarding federal funds to the subrecipients to ensure that payments are reported accurately on the Exhibit K1, Schedule of Federal Assistance, in accordance with the Office of the State Controller's Fiscal Rules and Instructions for Exhibits and, ultimately, to the federal government on the State's Schedule of Expenditures of Federal Awards. SIGNIFICANT DEFICIENCY	93.767 93.778 (M) HHS	A AGREE B AGREE	A 7/2021 B 7/2020	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2019-051	III-98	The Department of Health Care Policy and Financing (Department) should improve its internal controls over personnel costs by (a) implementing the Time/Effort Reporting Policy as an interim tracking mechanism for all staff time to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations under Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards while it awaits the implementation of the State's new timekeeping system; and (b) updating the Department's current policies and procedures to specify time requirements for the direct supervisors to review and sign periodic certifications. SIGNIFICANT DEFICIENCY	93.767 93.777 93.778 (B) HHS	A AGREE B AGREE	A 7/2020 B 7/2020	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-052	III-103	The Department of Health Care Policy and Financing should improve controls over its financial reporting by (a) working with its service organization, DXC Technology Services, LLC, to ensure that Colorado interChange SOC 1, Type II reports clearly state the system components and controls that are in scope, such as database change management and database backup and recovery controls; and (b) developing, documenting, implementing, and communicating a process for conducting reviews of the SOC 1, Type II reports, to ensure that all appropriate database internal controls impacting financial reporting are identified by the service organization, tested for effectiveness, and opined on by the service auditor in its SOC 1, Type II report. SIGNIFICANT DEFICIENCY	93.778 (A)(B)(N) HHS	A AGREE B AGREE	A 7/2021 B 7/2021	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2019-053	III-105	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by (a) researching and resolving Colorado Benefits Management System (CBMS) and Colorado interChange system programming issues to ensure that correct eligibility information is displayed in both systems; (b) identifying any cases affected by the system issues noted in our audit, and correcting eligibility information in Colorado interChange; (c) establishing a reconciliation process between CBMS and Colorado interChange to ensure that the eligibility information in CBMS is correctly reflected in Colorado interChange; and (d) monitoring the local counties and Medical Assistance eligibility sites to ensure that they are addressing any issues identified by the fiscal agent through error reports. MATERIAL WEAKNESS	93.778 (A)(B)(E) HHS	A AGREE B AGREE C AGREE D AGREE	A 7/2021 B IMPLEMENTED C 12/2019 D 7/2019	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-054	III-105	The Department of Health Care Policy and Financing should take steps to ensure that all claims paid to the Community-Centered Boards (CCBs) for Targeted Case Management are supported by documentation in the Benefits Utilization System (BUS) or its successor system, including (a) investigating the claims we identified as lacking supporting documentation in the BUS and recovering any overpayments, as appropriate; (b) monitoring the CCBs' use of the BUS's monthly log note reports and making improvements to the BUS, or its successor system, as necessary, to ensure that it provides accurate and necessary information for CCBs to verify accuracy of billing claims for Targeted Case Management; and (c) monitoring the functionality of the BUS user interface, or its successor system, and making improvements, as necessary, to resolve system issues that may be causing duplicate log notes. MATERIAL WEAKNESS	93.778 (A)(B)(M) HHS	A AGREE B AGREE C AGREE	A 7/2019 B IMPLEMENTED C IMPLEMENTED	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2019-055	III-106	The Department of Health Care Policy and Financing should implement written billing guidance and controls to help ensure that its payments to Community-Centered Boards (CCBs) for Targeted Case Management are reasonable. The guidance and controls should (1) help ensure that the CCBs do not bill for case manager time that is not worked and (2) clarify how the CCBs should bill for small time increments. MATERIAL WEAKNESS	93.778 (A)(B)(M) HHS	AGREE	7/2020	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2019-056	III-106	The Department of Health Care Policy and Financing should strengthen its controls in the Colorado interChange to ensure that claims for services provided through Medicaid Home and Community-Based Services waiver programs are paid only when there is a proper prior authorization. Such controls should be designed to prevent paying claims that do not have coding that exactly matches a prior authorization for the program recipient. MATERIAL WEAKNESS	93.778 (A)(B)(M) HHS	AGREE	9/2019	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-057	III-106	The Department of Health Care Policy and Financing should review the payments made for the 6,130 service claims without matching prior authorization identified in the audit to determine whether the payments were allowable and recover unallowable payments and over-payments, as appropriate. Until the Department implements RECOMMENDATIONS 2019-056 AND 2018-053, it should also review claims that were paid after the audit review period to determine whether any lacked prior authorization and recover unallowable payments and over-payments, as appropriate. MATERIAL WEAKNESS	93.778 (A)(B)(M) HHS	AGREE	9/2019	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
DEPARTMENT OF HIGHER EDUCATION—ADAMS STATE UNIVERSITY						
2019-014	II-57	Adams State University should continue to improve its internal controls over financial activities by (a) ensuring effective supervisory review and approval procedures are in place for year-end accounting and reporting processes; and (b) enhancing fiscal year-end training for staff over the effective implementation and performance of internal control procedures to include the importance of properly designed controls over financial activities, and appropriate and timely completion of fiscal year-end exhibits to the Office of the State Controller. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2020 B 6/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION—HISTORY COLORADO						
2019-015	II-63	History Colorado should improve its internal controls over the recording of capital assets and depreciation by (a) establishing and implementing well-defined policies and procedures over capital assets, including specific requirements noted in the Office of the State Controller's (OSC) Fiscal Procedures Manual (Manual) and the State Fiscal Rules. At a minimum, these procedures should detail the process for recording, modifying, and tracking capital assets in the Colorado Operations Resource Engine's (CORE) capital asset module; (b) implementing a required detailed review of History Colorado's depreciation entries for accuracy, as well as the recording, modifying, and tracking of capital assets; and (c) providing staff training on CORE, State Fiscal Rules, and the OSC's Manual, as well as History Colorado's updated policies and procedures. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 6/2020 B 6/2020 C 6/2020	N/A
2019-016	II-69	History Colorado should improve its internal controls over its payroll processes by (a) updating its existing policies and procedures to include all necessary responsibilities required by State Fiscal Rules and the Office of the State Controller (OSC), as well as all History Colorado payroll processes not currently included in the documented policies. In addition, the updated policies and procedures should include requirements to document and maintain evidence of any reviews that are performed, as well as the timeframe in which those reviews should be performed; (b) ensuring that representations made to the OSC are accurate and supported by the maintenance of appropriate documentation; and (c) providing adequate training to staff over the performance of payroll processes and internal control procedures, including training on requirements for payroll outlined in History Colorado's policies and procedures, as updated; the OSC's Fiscal Procedures Manual; and State Fiscal Rules. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 6/2020 B 7/2020 C 6/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-017	II-74	History Colorado should improve its internal controls over financial reporting by (a) developing and implementing policies and procedures for preparing and reviewing fiscal year-end accounting activities, including History Colorado's exhibits and all necessary responsibilities required by State Fiscal Rules and the Office of the State Controller; (b) instituting a fiscal year-end variance analysis process, including requiring History Colorado staff to compare current year financial information to the prior fiscal year to identify potential misstatements; (c) adequately training staff on History Colorado's new policies and procedures for preparing and reviewing exhibits; and (d) ensuring a consistent and timely supervisory review process is in place over accounting activities, including fiscal year-end processes. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE D AGREE	A 7/2020 B 7/2020 C 6/2020 D 7/2020	N/A
DEPARTMENT OF HIGHER EDUCATION— METROPOLITAN STATE UNIVERSITY OF DENVER						
2019-018	II-79	Metropolitan State University of Denver should improve its information security controls over Banner by (a) mitigating the information security problem noted in the confidential finding PART A and (b) mitigating the information security problem noted in the confidential finding PART B. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2020 B 6/2020	N/A
2019-019	II-81	Metropolitan State University of Denver should improve its change management IT controls by mitigating the change management problem noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	AGREE	2/2020	N/A
2019-020	II-83	Metropolitan State University of Denver should improve IT operations controls by mitigating the computer operations problems noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	AGREE	11/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION— UNIVERSITY OF NORTHERN COLORADO						
2019-021	II-87	The University of Northern Colorado should improve IT controls to safeguard information contained in the Colorado Operations Resource Engine (CORE) and the Banner System by (a) mitigating the information security problem noted in confidential finding PART A; and (b) mitigating the information security problem noted in confidential finding PART B. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 1/2020 B 1/2020	N/A
DEPARTMENT OF HUMAN SERVICES						
2019-022	II-93	The Department of Human Services should improve IT controls over the Electronic Benefits Transfer System by (a) mitigating the information security problems noted in PART A of the confidential finding, (b) mitigating the information security problems noted in PART B of the confidential finding; and (c) mitigating the information security problems noted in PART C of the confidential finding. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 4/2020 B 2/2020 C 6/2020	N/A
2019-023	II-97	The Department of Human Services (Department) should improve its internal controls over payroll by (a) enforcing the Department's policy requiring that employees certify and supervisors approve timesheets within the timeframes specified in the Certified Timesheet Guidelines, (b) implementing a process for tracking employees' and supervisors' completion of payroll-related training and for following up to ensure training completion, as applicable; and (c) creating and implementing a periodic review process to ensure that unit timekeepers maintain all signed and certified timesheets according to the guidelines. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 7/2020 B 7/2020 C 7/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-058	III-115	The Department of Human Services (Department) should strengthen its internal controls over, and ensure compliance with, the Colorado Child Care Assistance Program (CCCAP) requirements by (a) providing periodic training to county caseworkers to ensure caseworkers are appropriately trained on CCCAP areas including income calculations and timely processing and notifications, and enforcing the Department's requirement that representatives from all counties attend the trainings in a timely manner. Training should be targeted to address problem areas identified through the Department's quality assurance review process; (b) working with counties to incorporate a secondary or supervisory review process over case files after eligibility is determined to ensure timely applicant notification of eligibility decisions, timely closure of cases, and that parent fees are calculated appropriately; and (c) monitoring the upgraded Child Care Automated Tracking System to ensure that all identified system upgrade issues are addressed. SIGNIFICANT DEFICIENCY	93.575 93.596 (A)(B)(E)(M) HHS	A AGREE B AGREE C AGREE	A 7/2020 B 7/2020 C 7/2020	Clint Woodruff (303)866-2732
JUDICIAL BRANCH						
2019-024	II-106	The Judicial Branch should improve internal controls over financial accounting reporting and exhibit review and submission by (a) implementing a documented review of all exhibits to be submitted to the Office of the State Controller (OSC) by a person who is not the preparer of the exhibit and ensuring all staff involved in the preparation and review process are aware of the OSC submission requirements; and (b) establishing a clear backup to the key review controls in the exhibit review process, so that in the event of turnover the control will continue to operate. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 8/2020 B 8/2020	N/A
2019-025	II-109	The Judicial Branch should improve information security controls over the Colorado Operations Resource Engine by (a) mitigating the information security problem noted in confidential finding PART A and (b) mitigating the information security problem noted in confidential finding PART B. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 3/2020 B 3/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF LABOR AND EMPLOYMENT						
2019-026	II-115	The Department of Labor and Employment should work with the Governor's Office of Information Technology (OIT) and the Colorado Labor and Employment Accounting Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System (CUBS), the Colorado Automated Tax System (CATS), and CLEAR, and comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by (a) mitigating the information security problem noted in the confidential finding PART A, (b) mitigating the information security problem noted in the confidential finding PART B, (c) mitigating the information security problem noted in the confidential finding PART C, and (d) mitigating the information security problem noted in the confidential finding PART D. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE D AGREE	A 8/2020 B 9/2020 C 6/2021 D 9/2020	N/A
2019-028	II-119	The Department of Labor and Employment should work with the Governor's Office of Information Technology and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to (a) implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART A, (b) implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART B, and (c) hold the CLEAR vendor accountable for contract provisions to ensure they are complying with Colorado Information Security Policies. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A IMPLEMENTED B 1/2020 C 1/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS						
2019-029	II-124	The Department of Military and Veterans Affairs should improve IT controls and safeguard information contained in the Colorado Operations Resource Engine system by (a) mitigating the information security problems identified in the confidential recommendation PART A and (b) mitigating the information security problems identified in the confidential recommendation PART B. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 12/2019 B 12/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF PERSONNEL & ADMINISTRATION						
2019-030	II-141	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements provided to decision makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following: (a) analyzing and reviewing historical transactions posted after the statutory close-date in detail to gain an understanding of whether the transactions should be posted by the statutory close and department close to be compliant with statutory requirements; (b) applying the analysis from PART A to define, document, and communicate to departments and institutions of higher education the specific types of transactions that must be made within 35 days of fiscal year-end in order for the OSC to comply with the statutory close and department close, and holding departments and institutions of higher education accountable for meeting related deadlines; (c) reevaluating the accounting deadlines and adjusting them as necessary in order to meet the GAAP requirements for the Financial Statements. This should include resolving delays caused by the labor allocation process and/or implementing a plan to change or address the issues with the current labor allocation process; (d) Formalizing and expanding the OSC's existing policies and procedures over Exhibit Js for inclusion in the Financial Statements. The policies and procedures should include sufficient details on the OSC's processes related to (i) specific review procedures that should be performed to ensure that the exhibits are reasonable and completed in accordance with the OSC's Instructions for Exhibits, (ii) making timely adjustments identified through the reviews to the Financial Statements prior to submitting them to the Governor and General Assembly, and (iii) obtaining revised exhibits; (e) strengthening the OSC's existing policies and procedures for preparing and reviewing the State's Financial Statements and Annual Report. The changes should include procedures for reviews to be sufficiently detailed to allow for significant issues, such as those identified in the audit, to be detected and corrected. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE	A 12/2020 B 12/2020 C 12/2022 D 12/2020 E 12/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-031	II-149	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls and reporting of prior period adjustments by (a) requiring departments and institutions of higher education to track all prior period adjustments made during the fiscal year and to report them to the OSC at fiscal year-end. This should include revising the Fiscal Procedures Manual and the Exhibit PPA, Prior Period Adjustments, to eliminate the allowance for a qualification; and (b) revising the Exhibit A1, Changes in TABOR Revenue and Base Fiscal Year Spending, and related instructions to eliminate the inconsistent guidance regarding corrections to prior year recorded Taxpayer's Bill of Rights (TABOR) revenue to require reporting of all prior period adjustments affecting TABOR revenue, regardless of dollar amount. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 6/2020 B 6/2020	N/A
2019-032	II-155	The Department of Personnel & Administration's Office of the State Controller (OSC) should continue to improve internal controls related to the American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements 18—System and Organization Controls 1, Type II reports (SOC Reports) by (a) creating and implementing policies and procedures around performing risk assessment and planning related to the State's IT systems to determine which systems are critical to the State's Comprehensive Annual Financial Report, which systems require SOC Reports, and tracking SOC Report opinions; (b) providing contract template information for SOC Reports related to financial reporting. The OSC should review contracts that may require SOC Reports and determine how to proceed with the contract; and (c) ensuring that the OSC's Fiscal Procedures Manual contains sufficient guidance and clear responsibilities on SOC Reports related to financial reporting, specifically including department responsibilities related to SOC Reports, and department responsibilities to review and implement complementary user entity controls. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 12/2020 B 12/2020 C 12/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2019-033	II-161	The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its processes and review related to the implementation of Government Accounting Standards Board (GASB) statements and implementation guides by ensuring that its analyses include specific anticipated impacts and approaches to the OSC's financial reporting processes for implementing each GASB statement and implementation guide. SIGNIFICANT DEFICIENCY	N/A	AGREE	9/2020	N/A
2019-034	II-165	The Department of Personnel & Administration's Office of the State Controller should ensure that it meets statutory requirements by continuing to work with the Attorney General's Office to obtain an interpretation of the pay-date shift statute and how it relates to the State's institutions of higher education, and to then provide appropriate direction to the institutions of higher education regarding the pay-date shift. MATERIAL NON-COMPLIANCE, NOT AN INTERNAL CONTROL ISSUE	N/A	AGREE	6/2020	N/A
2019-035	II-166	The Office of the State Controller should strengthen information technology controls over the Colorado Operations Resource Engine system by working with CGI to ensure that the System and Organization Controls 1, Type II report covers appropriate database layer controls relevant to financial reporting. MATERIAL WEAKNESS	N/A	AGREE	7/2020	N/A
COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT						
2019-036	II-171	The Department of Public Health and Environment should strengthen its internal controls over financial reporting by (a) implementing a process requiring sufficient reviews of information used for calculating Office of the State Controller exhibits, including information used to calculate and report pollution remediation liabilities; and (b) ensuring Accounting Division staff are sufficiently trained on Department accounting-related policies, including those related to pollution remediation obligations. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 9/2020 B 9/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF REVENUE						
2019-037	II-180	The Department of Revenue should improve information security controls for Driver License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) system by (a) mitigating the information security problems noted in PART A of the confidential finding and (b) mitigating the information security problems noted in PART B of the confidential finding. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 4/2020 B 4/2020	N/A
2019-039	II-183	The Department of Revenue should improve oversight of vendor contract compliance and develop a mechanism to hold staff accountable for monitoring and enforcing contract provisions by formalizing a process to ensure FAST Enterprises (FAST) has implemented mitigating controls to address those Colorado Information Security Policies that FAST is unable to fully implement, and by initiating discussions with the Governor's Office of Information Technology to document management's acceptance of the risk. SIGNIFICANT DEFICIENCY	N/A	AGREE	1/2020	N/A
DEPARTMENT OF TRANSPORTATION						
2019-040	II-189	The Colorado Bridge Enterprise (CBE) should improve its internal controls over adjusting accounting entries by (a) implementing additional levels of review over recorded journal entries and its annual financial statements. If CBE does not have the capacity within its employees, CBE should request assistance from Colorado Department of Transportation's accounting personnel; and (b) providing additional training to CBE personnel, including those who work outside of the Accounting and Finance Division, on the importance of maintaining proper codes for projects and the effects of a change in a projects code between that of a capital project and a project that is expensed. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 6/2020 B 12/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF THE TREASURY						
2019-059	III-118	The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by (a) communicating required federal award information, including the Catalog of Federal Domestic Assistance number, program name and federal awarding agency, department contact information, and dollar amount, as well as reporting and other requirements for the grant, when passing funds through to other state agencies or nonstate subrecipients; and (b) developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds, including the Department of Local Affairs, communicate the required federal award information to their subrecipients. This monitoring process should be detailed enough to provide reasonable assurance that subrecipients understand the terms and conditions of the subaward, that they appropriately report the Program grant receipts and expenditures on their Schedule of Expenditures of Federal Awards, and that they follow any other federal auditing requirements related to the grant awards; and (c) implementing a supervisory review process to ensure that the Exhibit K1, Schedule of Federal Assistance, is prepared in accordance with the Department of Personnel & Administration's Office of the State Controller Fiscal Procedures Manual. MATERIAL WEAKNESS	15.437 (L)(M) DOI	A AGREE B AGREE C AGREE	A 11/2019 B 11/2019 C IMPLEMENTED	Charles Scheibe, CFO (303) 866-5826

COMPLIANCE REQUIREMENTS		FEDERAL ENTITIES	
A	Activities Allowed or Unallowed	DOI	Department of the Interior
B	Allowable Costs/Cost Principles	HHS	Department of Health and Human Services
C	Cash Management		
E	Eligibility		
L	Reporting		
M	Subrecipient Monitoring		
N	Special Tests and Provisions		



APPENDIX B



**NET UNCORRECTED AUDIT MISSTATEMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2019
INCREASE (DECREASE)**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ -	\$ -	\$ -	\$ -	\$ 9,992	\$ -	\$ (9,992)
CORRECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ (3,224)	\$ -	\$ -	\$ -	\$ 149,713	\$ 7,509	\$ (153,997)
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ 10,646,781	\$ -	\$ (10,646,781)
HIGHER EDUCATION	\$ 232,656	\$ (75,135)	\$ (594,571)	\$ -	\$ (1,340,585)	\$ 1,497,529	\$ (2,402,064)
HUMAN SERVICES	\$ 42,707	\$ -	\$ -	\$ -	\$ (36,126)	\$ 36,126	\$ (42,707)
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ (756,729)	\$ 756,756	\$ (27)
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ (23,840)	\$ 23,840	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ 345,591	\$ (309,333)	\$ (36,257)
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ 90,000	\$ -	\$ 44,842	\$ -	\$ -	\$ -	\$ (134,842)
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ (342,504)	\$ 528,159	\$ (185,655)
NET INCREASE (DECREASE)	\$ 363,139	\$ (75,135)	\$ (549,729)	\$ -	\$ 11,333,463	\$ 2,540,586	\$ (13,612,322)

GROSS UNCORRECTED AUDIT MISSTATEMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2019							
AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ -	\$ -	\$ 27,746	\$ -	\$ 15,806	\$ -	\$ 15,806
CORRECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ 3,224	\$ -	\$ -	\$ -	\$ 164,730	\$ 7,509	\$ 160,446
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ 15,279,159	\$ -	\$ 15,279,159
HIGHER EDUCATION	\$ 838,904	\$ 784,255	\$ 594,571	\$ -	\$ 1,340,585	\$ 5,080,713	\$ 4,179,970
HUMAN SERVICES	\$ 42,707	\$ -	\$ -	\$ -	\$ 36,126	\$ 36,126	\$ 42,707
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ 758,783	\$ 758,756	\$ 27
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ 26,180	\$ 26,180	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ 551,310	\$ 514,738	\$ 36,572
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ 90,000	\$ -	\$ 224,842	\$ -	\$ 14,723,896	\$ -	\$ 134,842
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ 713,814	\$ 528,159	\$ 185,655
TOTAL	\$ 974,835	\$ 784,255	\$ 847,159	\$ -	\$ 33,610,389	\$ 6,952,181	\$ 20,035,184

**NET CORRECTED AUDIT MISSTATEMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2019
INCREASE (DECREASE)**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CORRECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ 1,853,779	\$ (1,252,887)	\$ (4,229,112)	\$ 2,313,230	\$ (4,382,118)	\$ -	\$ (6,023,403)
HUMAN SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ 22,769,557	\$ -	\$ -	\$ -	\$ 22,769,557
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ 7,361,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,361,948)
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)	\$ 9,215,727	\$ (1,252,887)	\$ 18,540,445	\$ 2,313,230	\$ (4,382,118)	\$ -	\$ 9,384,206

**GROSS CORRECTED AUDIT MISSTATEMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2019**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$	- \$	- \$	- \$	- \$	- \$	- \$
CORRECTIONS	\$	- \$	- \$	- \$	- \$	- \$	- \$
EDUCATION	\$	- \$	- \$	- \$	- \$	- \$	- \$
GOVERNOR	\$	- \$	- \$	- \$	- \$	- \$	- \$
HEALTH CARE POLICY AND FINANCING	\$	- \$	- \$	- \$	- \$	- \$	- \$
HIGHER EDUCATION	\$ 143,847,707	\$ 1,857,093	\$ 5,143,427	\$ 3,034,406	\$ 4,762,888	\$	\$ 8,508,416
HUMAN SERVICES	\$	- \$	- \$	- \$	- \$	- \$	- \$
JUDICIAL	\$	- \$	- \$	- \$	- \$	- \$	- \$
LABOR AND EMPLOYMENT	\$	- \$	- \$	- \$	- \$	- \$	- \$
LAW	\$	- \$	- \$	- \$	- \$	- \$	- \$
LEGISLATIVE	\$	- \$	- \$	- \$	- \$	- \$	- \$
LOCAL AFFAIRS	\$	- \$	- \$	- \$	- \$	- \$	- \$
MILITARY AFFAIRS	\$	- \$	- \$	- \$	- \$	- \$	- \$
NATURAL RESOURCES	\$	- \$	- \$	- \$	- \$	- \$	- \$
PERSONNEL & ADMINISTRATION	\$	- \$	- \$ 8,363,018	\$	- \$	- \$	- \$
PUBLIC HEALTH AND ENVIRONMENT	\$	- \$	- \$ 22,769,557	\$	- \$	- \$ 5,718,617	\$ 22,769,557
PUBLIC SAFETY	\$	- \$	- \$	- \$	- \$	- \$	- \$
REGULATORY AGENCIES	\$	- \$	- \$	- \$	- \$	- \$	- \$
REVENUE	\$	- \$	- \$	- \$	- \$	- \$	- \$
STATE	\$	- \$	- \$	- \$	- \$	- \$	- \$
TRANSPORTATION	\$ 7,361,948	\$	- \$	- \$	- \$	- \$	- \$ 7,361,948
TREASURY	\$	- \$	- \$	- \$	- \$	- \$	- \$
TOTAL	\$ 151,209,655	\$ 1,857,093	\$ 36,276,002	\$ 3,034,406	\$ 4,762,888	\$ 5,718,617	\$ 38,639,921