

BOULDER COUNTY, COLORADO

REPORT ON SINGLE AUDIT
December 31, 2011

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**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***

The Board of County Commissioners
Boulder County, Colorado

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Boulder County, Colorado (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of perform 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 County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of County Commissioners, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Larson Allen LLP

Greenwood Village, Colorado
July 20, 2012

Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

The Board of County Commissioners
Boulder County, Colorado

Compliance

We have audited the compliance of Boulder County, Colorado (the County) with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the Boulder County Housing Authority (the Authority), a blended component unit, which expended \$12,619,653 in federal awards which is not included in the County's schedule of federal awards during the year ended December 31, 2011. Our audit, described below, did not include the operations of the Authority because the Authority had a separate audit performed in accordance with OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed

an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2011-01.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2011-01. *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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2011, and have issued our report thereon dated July 20, 2012. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements

and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Larson Allen LLP

Greenwood Village, Colorado
July 20, 2012

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

	<u>CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Amount</u>
Consumer Product Safety Commission			
Pool Inspection	n/a		\$ 13,550
Consumer Product Safety Commission Total			<u>13,550</u>
Department of Agriculture			
Conservation Reserve Program - FSA Marketing Loss Assistance	10.069		137
Emergency Watershed Protection Program	10.923		1,358,315
Farm and Ranch Lands Protection Program	10.913		2,270,000
Solid Waste Management	10.762		32,431
Wildland Fire Management	10.688		36,891
Colorado Department of Human Services			
Emergency Food Assistance Program	10.568		234,845
Emergency Food Assistance Program Administration	10.569		3,380
State Administrative Matching Grants for Food Stamp Program	10.561	F11WKFARE, F2011FS2514, F2011FS2518, F2011FS2520, F2012FS2514, F2012FS2514	1,948,436
Emergency Food Assistance Cluster			<u>2,186,660</u>
Colorado Dept. of Natural Resources			
Cooperative Forestry Assistance ARRA	10.664		100,000
Colorado Dept. of Public Health & Environment			
Special Supplemental Nutrition Program for WIC ARRA	10.557		3,460,144
Child and Adult Care Food Program	10.558		50,925
Colorado State University			
Wildland Fire Management ARRA	10.688	09-FG-111144-19-021, 09-dg-11028281-029	100,860
Department of Agriculture Total			<u>9,596,363</u>
Department of Commerce			
Arapahoe County , Colorado			
Public Safety Interoperable Communications Project (PSIC)	11.555	97HS77F03	99,999
Department of Commerce			<u>99,999</u>
Department of Housing and Urban Development			
Department of Local Affairs			
Community Development Block Grant/State's Program	14.228	H0CDB08078G	59,801
Department of Housing and Urban Development Total			<u>59,801</u>
Department of the Interior			
Payments in Lieu of Taxes (PILT)	15.226		326,251
National Fire Plan-Wildland Urban Interface Community Fire Assistance	15.228		801,895
Colorado Department of Agriculture			
Sport Fish Restoration Program	15.505		6,517
Department of the Interior Total			<u>1,134,663</u>

(continued)

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

	<u>CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Amount</u>
Department of Justice			
State Criminal Alien Assistance Program	16.606	2010-AP-BX-0628	186,416
Bulletproof Vest Partnership Program	16.607		9,007
Colorado Department of Public Safety, Division of Criminal Justice			
Juvenile Accountability Grant	16.523	28-JB-L-20-17	17,273
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2008-EW-AX-K003	79,659
Missing Children's Assistance	16.543	209-MC-CX-K011	10,499
Crime Victim Assistance	16.575	29-VA-20-115	45,505
Crime Victim Compensation	16.576	28-VC-20, 29-vc-20	50,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	10-DJ-04-30-1, 10-DJ- 05-41-2, 11-DJ-04-30-2, 11-DJ-05-41-3	189,112
Department of Justice Total			<u>587,471</u>
Department of Labor			
Colorado Department of Labor and Employment			
Employment Service/Wagner-Peyser Funded Activities	17.207	1862, 1727, 1949	446,312
Unemployment Insurance	17.225		17,449
Trade Adjustment Assistance	17.245	16,701,781	66,757
Disabled Veteran's Outreach Program (DVOP)	17.801	1730, 2047	12,282
Homeless Veterans Reintegration Project ARRA Employment Cluster	17.805	1818	<u>6,179</u> 548,978
WIA Adult Program	17.258	1724, 1946, 1468,18,34	650,979
WIA Youth Activities Program	17.259	1725, 1947, 1834,	667,761
WIA Dislocated Workers	17.260	1527, 1470,1806	47,200
WIA National Emergency Grants	17.277		57,482
WIA Dislocated Worker Formula Grant WIA Cluster	17.278	1948, 1726, 1878	<u>253,765</u> 1,677,188
Department of Labor Total			<u>2,226,166</u>
Department of Transportation			
Colorado Department of Transportation			
Highway Planning and Construction	20.205	142920, 10-HTD-11459, 15894, CO70-035, CO90-036, CO70-029	1,553,881
Job Access Reverse Commute	20.516	11-HTD-28438, 11-HTD- 28440	101,078
Department of Transportation Total			<u>1,654,960</u>
Environmental Protection Agency			
Water Quality Cooperative Agreements	66.463		48,654
Solid Waste Management Assistance Grants ARRA	66.808	EPA X1-97877201-0	466
Colorado Dept. of Public Health & Environment			
Capitalization Grants for Clean Water State Revolving Funds ARRA	66.468		2,050
Performance Partnership Grants	66.605		13,818
Surveys, Studies, Investigation and Special Purpose Grants	66.606		<u>19,960</u>
Environmental Protection Agency Total			<u>84,948</u>

(continued)

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

	<u>CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Amount</u>
Department of Energy			
Colorado Department of Energy			
Energy Efficiency and Conservation Block Grant ARRA	81.128	DE-SC0002726, DE-EE0003554	6,173,417
Department of Energy Total			<u>6,173,417</u>
Department of Health and Human Services			
Head Start	93.600	08CH0007	1,217,261
Colorado Department of Human Services			
Special Programs for the Aging - Title VII. Chapter 3 - Programs for the Prevention of Elder Abuse, Neglect and Exploitation	93.041		1,775
Special Programs for the Aging - Title VII. Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042		44,733
Special Programs for the Aging - Title III, Part D, Disease Prevention and Health Promotion Services	93.043		14,828
Special Programs for the Aging - Title III Part B - Grants for Supportive Services and Senior Centers	93.044		524,968
Special Programs for the Aging Title III Part C Nutrition Services	93.045		124,483
National Family Caregiver Support, Title III, Part E	93.052		73,831
Nutrition Services Incentives Program	93.053		20,082
Aging Cluster Total			<u>804,699</u>
Child Care and Development Block Grant	93.575		632,230
Child Care Mandatory and Matching Funds of Child Care and Development	93.596		1,435,526
Child Care Cluster Total			<u>2,067,756</u>
Promoting Safe and Stable Families	93.556		122,702
Temporary Assistance for Needy Families (TANF)	93.558		4,849,985
Child Support Enforcement	93.563		2,008,789
Low-income Home Energy Assistance Programs - Weatherization	93.568		1,579,085
Child Welfare Services - State Grants	93.645		125,382
Foster Care Title IV-E	93.658		2,414,574
Adoption Assistance	93.659		877,112
Social Services Block Grant	93.667		1,357,185
Chafee Foster Care Independence Program	93.674		107,244
Medical Assistance Program	93.778		1,735,269
Block Grants for Prevention and treatment of Substance Abuse	93.959		879,748
Colorado Department of Local Affairs			
Community Services Block Grant	93.569		383,161
Colorado Dept. of Public Health & Environment			
Immunization Grants	93.268		54,988
Immunization ARRA	93.712		26,255
Immunization Cluster Total			<u>81,243</u>
Medical Reserve Corp NACCHO	93.008		5,000
Public Health Emergency Preparedness	93.069		297,332
Maternal and Child Health Federal Consolidated Programs	93.110		8,666
CDC Prevention Investigations and Technical Assistance	93.283		36,504
Medical Reserve Corps/CDPHE	93.889		5,950
HIV Prevention Activities Health Department Based	93.940		12,855
Preventive Services Block Grant	93.991		15,000
Maternal and Child Health Services Block Grant to States	93.994		266,469
FDA Natl Registry Rept/Publ	n/a		2,500
Department of Health and Human Services Total			<u>21,261,473</u>
Department of Homeland Security			
Emergency Management Performance Grants	97.042	10EM0L07, 12EM1L07	75,018
Colorado Department of Local Affairs			
Emergency Management Performance Grants	97.042	12EM71EP07	30,000
Department of Homeland Security Total			<u>105,018</u>
Grand Total			<u>\$ 42,997,829</u>

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

BOULDER COUNTY, COLORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2011

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the primary government of Boulder County, Colorado and the County's component units (the County), excluding the Boulder County Housing Authority, a blended component unit of the County, which expended \$12,619,653 in federal awards during the year ended December 31, 2011. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal financial assistance received by the primary government directly from federal agencies, as well as federal financial assistance passed through other government agencies, including the State of Colorado, is included on the schedule. In addition, federal financial assistance awarded directly to eligible County Social Services recipients via Electronic Benefits Transfer (EBT) is also included in the schedule, with the exception of Food Stamps. The State of Colorado issues EBT to the eligible County recipients. Only the federal amount of such pass-through awards and EBT is included on the schedule.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Federal financial assistance provided to sub-recipients is treated as an expenditure when it is paid to the sub-recipient.

Governmental funds account for the County's federal grant activity. Amounts reported in the schedule of expenditures of federal awards are recognized on the modified accrual basis when they become a demand on current available federal resources and eligibility requirements are met, or on the accrual basis at the time liabilities are incurred and all eligibility requirements are met, except in the following programs, which are reported in the schedule of expenditures of federal awards on the cash basis:

Program Title	CFDA
SNAP Cluster	10.561
Promoting Safe and Stable Families	93.556
Temporary Assistance for Needy Families Cluster	93.558
Child Support Enforcement	93.563
Low-Income Home Energy Assistance	93.568
Emergency Food Assistance	10.568, 10.569
CCDF Cluster	93.575, 93.596
Child Welfare Services-State Grants	93.645
Foster Care-Title IV-E	93.658
Adoption Assistance	93.659
Social Services Block Grant	93.667
Chafee Foster Care Independence Program	93.674
Medicaid Cluster	93.778

BOULDER COUNTY, COLORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2011

Noncash Programs

Certain federal financial assistance programs do not involve cash awards to the County. These programs include the following:

Women, Infant and Children #10.557
TEFAP Food Commodities CFDA #10.569
Temporary Assistance for Needy Families CFDA #93.558

CFDA and Contract Numbers

Certain programs do not contain State or Federal contract numbers because they have not been assigned these numbers or the numbers were not obtainable.

Sub-recipients

Of the federal expenditures presented in the accompanying schedule of expenditures, the County provided federal awards to sub-recipients as follows:

Child Care Cluster	CFDA 93.575/ 93.596/93.713	\$ 374,679
Temporary Assistance for Needy Families	CFDA 93.558	112,745
Energy Efficiency Conservation Block Grant	CFDA 81.128	1,622,015

**BOULDER COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

PART I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified
 Internal control over financial reporting:
 Material weakness(es) identified? yes no
 Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported
 Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major program:
 Material weakness(es) identified? yes no
 Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported

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

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

Identification of major program:

CFDA Number(s)	Name of Federal Program or Cluster
10.923	Emergency Watershed Protection Program
20.205	Highway Planning and Construction
93.563	Child Support Enforcement
93.575*	Child Care and Development Block Grant
93.596*	Child Care Mandatory and Matching Funds
81.128	Energy Efficiency and Conservation Block Grant – ARRA

* Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,289,935

Auditee qualified as low-risk auditee? yes no

**BOULDER COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

PART II - FINDINGS RELATED TO FINANCIAL STATEMENTS

There were no findings required to be reported under Government Auditing Standards for the fiscal year ended December 31, 2011.

BOULDER COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011

PART III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2011 - 01

CFDA 20.205 Highway Planning and Construction

**Procurement, Suspension and Debarment
Significant Deficiency and Noncompliance**

Criteria: Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, states that an entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the *Excluded Parties List System (EPLS)* maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.

Condition: There is no evidence of the County's determination regarding suspension and debarment of vendors it contracted with.

Effect: The County cannot support that the vendors it contracts with are not suspended or debarred.

Questioned Costs: None

Context: During our testing of three contracts, we noted no evidence that the contractors were reviewed for suspension and debarment.

Cause: Not maintaining evidence of compliance.

Recommendation: We recommend the County either maintain a screenshot of the EPLS, obtain a certification from the entity, or add a clause to the contracts.

Management Response: The County has consistently verified that vendors under contract with the County for grant programs are not listed in the EPLS, however, evidence of this verification was not maintained until September 2011. The County now maintains screen shots of the verification of vendors.

Contact person: Kristin Donald

BOULDER COUNTY, COLORADO
SUMMARY OF SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended December 31, 2011

Finding 2010-01

Significant Deficiency

Summary: The County did not review and reconcile the compensated absences entry to record the year-end liability to the supporting schedules.

Status: Implemented.

Finding 2010-02

CFDA 93.575/ 93.596/ 93.713 Child Care Cluster

**Eligibility
Significant Deficiency**

Summary: The County contracts with a third party who determines eligibility for the child care program. We noted in our sample of 40 case files that in 3 of the cases, the third party calculated eligibility using inaccurate income. As part of its subrecipient monitoring procedures, the County reviews a sample of case files per quarter and verifies that income was calculated correctly to determine eligibility.

Status: Implemented.

Finding 2010-03

CFDA 93.558 TANF

**Eligibility
Significant Deficiency, Noncompliance**

Summary: We noted one instance where there was required immunization information missing from the case file. Immunization records are required to be obtained prior to the first redetermination date. For the exception noted the first redetermination date was in 2010, which is prior to the regulation change of immunizations no longer being required.

Status: Immunization records are no longer a requirement under the program.

BOULDER COUNTY, COLORADO
SUMMARY OF SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended December 31, 2011

Finding 2010-04

CFDA 93.563 Child Support Enforcement

Special Tests and Provisions
Significant Deficiency

Summary: During the months of January 2010 through September 2010 case file reviews were not conducted. Beginning October 2010, two case files per month were reviewed by Child Support Enforcement managers. As such for 10 out of the 12 months in 2010 no case file reviews were performed.

Status: Implemented.

Finding 2010 - 05

CFDA 81.128 EECBG

Procurement, Suspension and Debarment
Significant Deficiency and Noncompliance

Summary: During our testing of general disbursements we tested six contracts. Of the six we noted no evidence that the contractors were reviewed for suspension and debarment. County personnel noted the EPLS was reviewed for all vendors; however, the screenshots were not retained.

Status: Implemented.