

COLORADO OFFICE OF THE STATE AUDITOR



STATE OF COLORADO

STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2018



FEBRUARY 2019

FINANCIAL AUDIT

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

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OFFICE OF THE STATE AUDITOR



February 05, 2019

DIANNE E. RAY, CPA

STATE AUDITOR

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2018. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the Fiscal Year Ended June 30, 2018. The report includes our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; our Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance; and our Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinion on the State's financial statements is presented in the State's *Comprehensive Annual Financial Report for Fiscal Year 2018*, which is available under separate cover.

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

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

In accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to financial reporting and federal awards that came to our attention through either the Statewide Single Audit or other audits.

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

A handwritten signature in black ink, appearing to read "D. F. K. R. J.", is located below the text.

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REPORT HIGHLIGHTS



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

STATE OF COLORADO

FINANCIAL STATEMENT FINDINGS

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

FEDERAL PROGRAM FINDINGS

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

OVERVIEW

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

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

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

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

AUTHORITY, PURPOSE, AND SCOPE

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller General of the United States. We performed our audit work during the period of March 2018 through December 2018. The purpose of this audit was to:

- Express an opinion on the State's financial statements for the Fiscal Year Ended June 30, 2018.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2018.
- Review internal accounting and administrative control procedures, as required by generally accepted auditing standards and *Government Auditing Standards*.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior years' audit recommendations.

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

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

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

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

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

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

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

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

INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY SYSTEMS

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

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

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

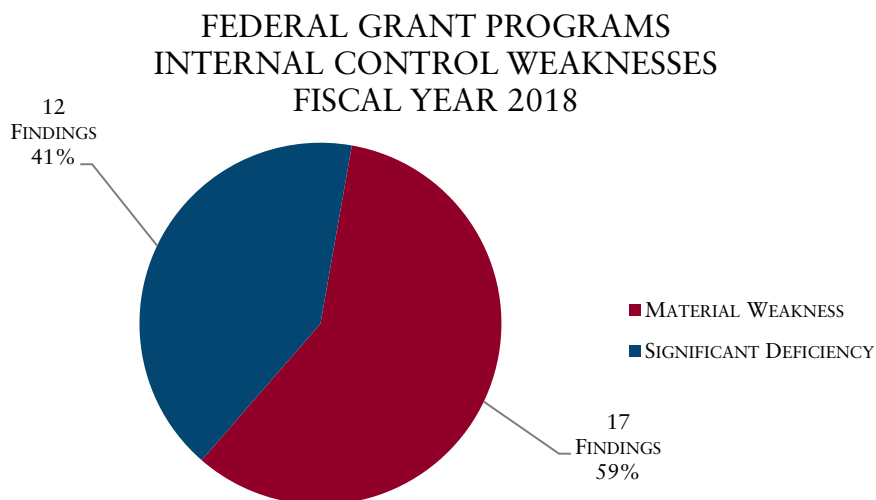
[HTTPS://WWW.COLORADO.GOV/
PACIFIC/OSC/CAFR](https://www.colorado.gov/pacific/osc/cafr)

FEDERAL PROGRAM FINDINGS

This section summarizes our report on the State's compliance with requirements applicable to major federal programs and internal controls over compliance with federal Uniform Guidance. We planned and performed the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program had occurred. As part of our audit, we determined the State's compliance with federal regulations and grant requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring.

INTERNAL CONTROLS OVER FEDERAL PROGRAMS

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



COMPLIANCE WITH FEDERAL PROGRAM REQUIREMENTS AND FEDERAL REPORTING

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

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

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

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

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

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

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

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

SUMMARY OF PROGRESS IN IMPLEMENTING PRIOR RECOMMENDATIONS

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

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

SUMMARY

OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: UNMODIFIED.

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

FEDERAL AWARDS

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

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

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

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

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

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

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

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

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

To be released by the Legislative Audit Committee at a later date.



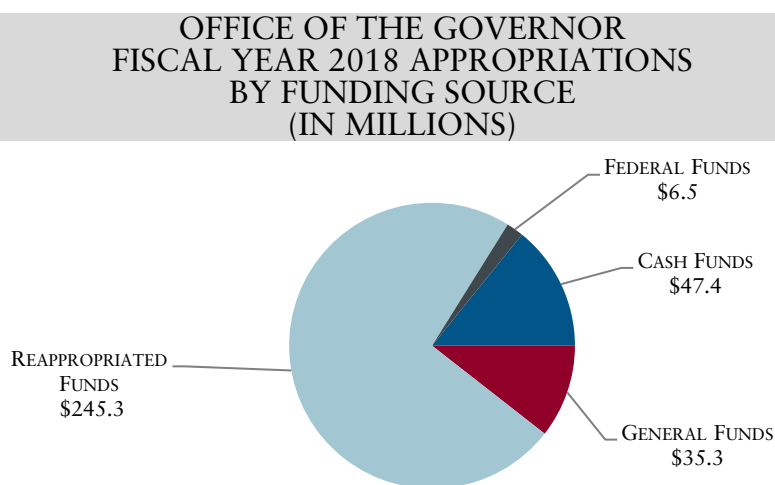
OFFICE OF THE GOVERNOR

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

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

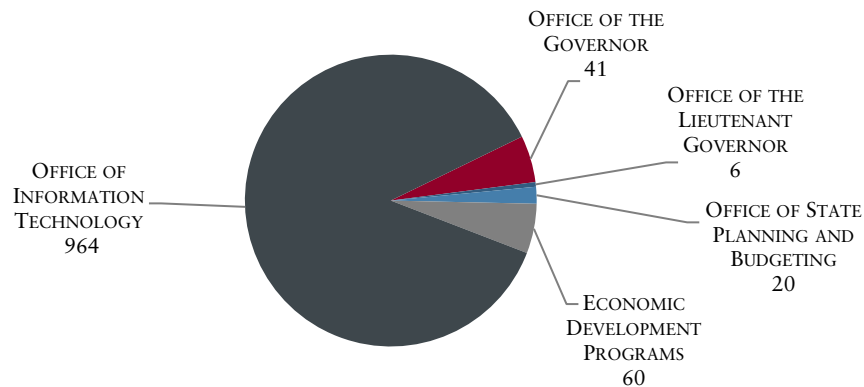
In Fiscal Year 2018, the Office was appropriated approximately \$334.5 million and 1,091 full-time equivalent (FTE) staff.

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



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

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



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

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

CUBS AND CATS CHANGE MANAGEMENT

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

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2018-003

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

COLORADO PERSONNEL PAYROLL SYSTEM

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

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

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

HRWORKS SYSTEM

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

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

SYSTEM GO-LIVE

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

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

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

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

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

CPPS INFORMATION SECURITY–MAINFRAME ACCESS MANAGEMENT

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

CLASSIFICATION OF FINDING

MATERIAL WEAKNESS

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-004

RECOMMENDATION 2018-004

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

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Governor's Office of Information Technology agrees with this

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

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

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

D AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

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

E AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

CPPS CHANGE MANAGEMENT

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2018-005

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

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

CPPS COMPUTER OPERATIONS

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

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

RECOMMENDATION

2018-006

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

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

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

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

CPPS INFORMATION SECURITY

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

WHY DID THESE PROBLEMS OCCUR?

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

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2018-007

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

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: JANUARY 2019.

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

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

B AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

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

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

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

GENTAX INFORMATION SECURITY-ACCESS MANAGEMENT & SYSTEM CONFIGURATION

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

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

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

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

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

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

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

WHY DID THESE PROBLEMS OCCUR?

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

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

WHY DO THESE PROBLEMS MATTER?

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

CLASSIFICATION OF FINDING

SIGNIFICANT DEFICIENCY

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-017 AND 2016-046

RECOMMENDATION

2018-008

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

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A DISAGREE. IMPLEMENTATION DATE: NOT APPLICABLE.

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

AUDITOR'S ADDENDUM:

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

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

C AGREE. IMPLEMENTATION DATE: JANUARY 2019.

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

D AGREE. IMPLEMENTATION DATE: MAY 2019.

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

GENTAX INFORMATION SECURITY-SYSTEM CONFIGURATION

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

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

WHY DID THIS PROBLEM OCCUR?

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION 2018-009

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

GENTAX INFORMATION SECURITY-POLICY COMPLIANCE & VENDOR MANAGEMENT

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2018-010

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

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A DISAGREE. IMPLEMENTATION DATE: NOT APPLICABLE.

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

AUDITOR'S ADDENDUM:

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

B AGREE. IMPLEMENTATION DATE: MAY 2019.

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

CORE INFORMATION SECURITY-SYSTEM INTERFACES

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

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

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

We asked OIT staff to determine whether OIT has fully implemented

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

HOW WERE THE RESULTS MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2018-011

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

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

- B AGREE. IMPLEMENTATION DATE: JANUARY 2019.

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

CUBS, CATS, AND CLEAR INFORMATION SECURITY-SYSTEM CONFIGURATION

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

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

CUBS, CATS, AND CLEAR COMPUTER OPERATIONS— CONTINGENCY PLANNING

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

OFFICE OF THE GOVERNOR

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

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

INFORMATION SECURITY POLICY COMPLIANCE					
CURRENT REC. NO.	2018-013	PRIOR REC. NOS.	2017-013 2016-011	IMPLEMENTATION DATE	A [1] B JULY 2018 C [1]
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

COLORADO UNEMPLOYMENT BENEFIT AND AUTOMATED TAX INFORMATION SYSTEMS					
CURRENT REC. NO.	2018-014	PRIOR REC. NO.	2017-030	IMPLEMENTATION DATE	DECEMBER 2018
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

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



DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

To be released by the Legislative Audit Committee at a later date.



DEPARTMENT OF HIGHER EDUCATION

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

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

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

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

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

ADAMS STATE UNIVERSITY

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

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

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

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

ADAMS STATE UNIVERSITY FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2016 THROUGH 2018			
	2016	2017	2018
Resident Students	1,825.7	1,798.3	1,647.6
Nonresident Students	657.3	720.6	757.1
TOTAL STUDENTS	2,483.0	2,518.9	2,404.7
Faculty FTE	184.7	179.9	181.7
Staff FTE	136.1	142.1	146.8
TOTAL FACULTY AND STAFF FTE	320.8	322.0	328.5
SOURCE: Adams State University's Financial Statements for June 30, 2018.			

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

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

ACCOUNTING CONTROLS

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

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

WHY DID THE PROBLEM OCCUR?

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION 2018-016

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

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

RESPONSE

ADAMS STATE UNIVERSITY

AGREE. IMPLEMENTATION DATE: MAY 2019.

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

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

UNIVERSITY OF COLORADO

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

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

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

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

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

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

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

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

UNIVERSITY OF COLORADO FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2016 THROUGH 2018			
	2016	2017	2018
Resident Students	39,059	40,442	41,259
Nonresident Students	15,149	16,106	17,054
TOTAL STUDENTS	54,208	56,548	58,313
Instructional Faculty FTE	5,930	6,450	6,420
Other Faculty and Staff FTE	12,199	13,201	13,750
TOTAL FACULTY AND STAFF FTE	18,129	19,651	20,170
SOURCE: University of Colorado's Financial Statements for June 30, 2018.			

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

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

INTERNAL CONTROL OVER FINANCIAL REPORTING—CASH

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

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

WHY DID THE PROBLEM OCCUR?

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION

2018-017

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

RESPONSE

UNIVERSITY OF COLORADO

AGREE. IMPLEMENTATION DATE: OCTOBER 2018.

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

METROPOLITAN STATE UNIVERSITY OF DENVER

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

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

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

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

METROPOLITAN STATE UNIVERSITY OF DENVER FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2016 THROUGH 2018			
	2016	2017	2018
Resident Students	14,892	14,771	14,733
Nonresident Students	529	528	519
TOTAL STUDENTS	15,421	15,299	15,252
Faculty	839	843	853
Staff	487	502	517
TOTAL FACULTY AND STAFF FTE	1,326	1,345	1,370
SOURCE: Metropolitan State University of Denver’s Financial Statements for June 30, 2018.			

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

The following comments were prepared by the public accounting firm

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

INFORMATION TECHNOLOGY GENERAL CONTROLS–CHANGE MANAGEMENT

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found weaknesses in the internal controls over change management.

WHY DID THIS PROBLEM OCCUR?

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

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION

2018-018

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

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

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

INFORMATION TECHNOLOGY GENERAL CONTROLS—COMPUTER OPERATIONS

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found weaknesses in certain internal controls over computer operations.

WHY DID THIS PROBLEM OCCUR?

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

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION 2018-019

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

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

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The University agrees to implement this part by June 2019.

- B AGREE. IMPLEMENTATION DATE: MAY 2020.

The University agrees to implement this part by May 2020.

INFORMATION TECHNOLOGY GENERAL CONTROLS-ACCESS MANAGEMENT

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

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

WHY DID THIS PROBLEM OCCUR?

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION

2018-020

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

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: MAY 2019.

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



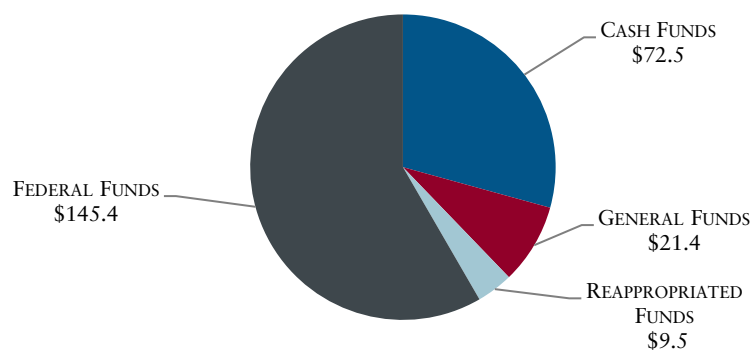
DEPARTMENT OF LABOR AND EMPLOYMENT

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

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

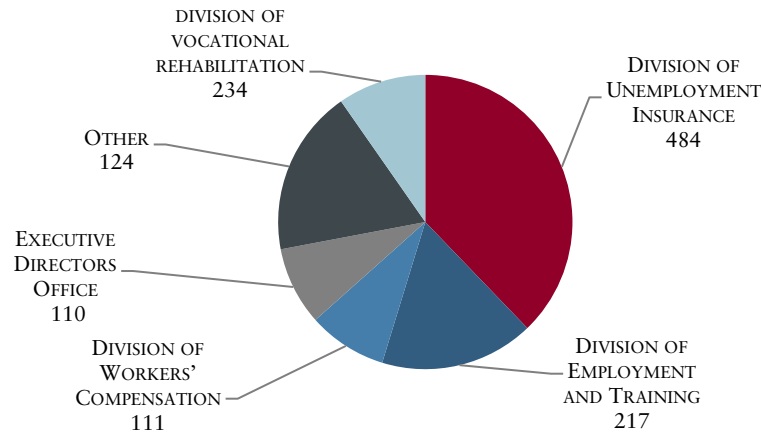
The following exhibits show the appropriations by funding source within the Department for Fiscal Year 2018.

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



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

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



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

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

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

CUBS, CATS, AND CLEAR INFORMATION SECURITY–SYSTEM CONFIGURATION

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

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

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

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

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

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION

2018-021

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

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

RESPONSE

DEPARTMENT OF LABOR AND EMPLOYMENT

A AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

B AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

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

C AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

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

RECOMMENDATION 2018-022

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

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

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

CUBS, CATS, AND CLEAR COMPUTER OPERATIONS— CONTINGENCY PLANNING

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2018-023

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

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

RESPONSE

DEPARTMENT OF LABOR AND EMPLOYMENT

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

B AGREE. IMPLEMENTATION DATE: JANUARY 2020.

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

C AGREE. IMPLEMENTATION DATE: JANUARY 2020.

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

RECOMMENDATION 2018-024

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

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JANUARY 2019.

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

DEPARTMENT OF LABOR AND EMPLOYMENT

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

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



DEPARTMENT OF PERSONNEL & ADMINISTRATION

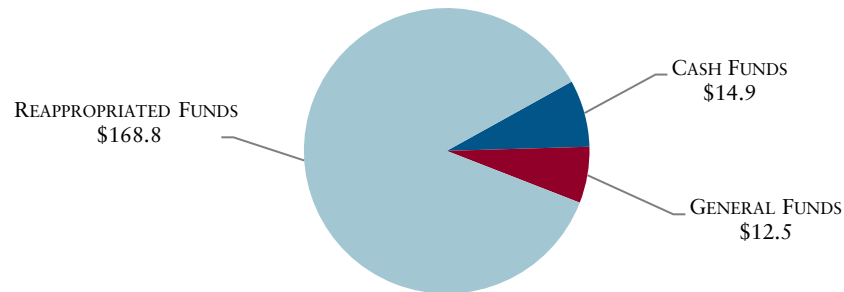
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the Executive Branch of state government. The Department administers the classified personnel system, which includes 32,414 full-time equivalent (FTE) employees across the State (excluding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

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

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

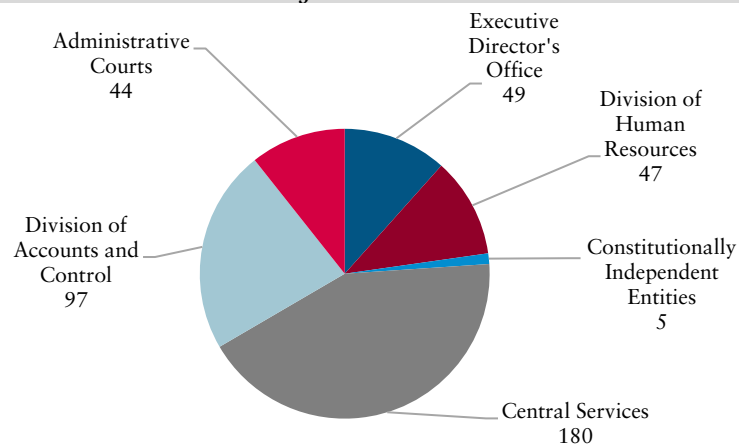
The following charts show appropriations by funding source and FTE staff, by major areas, respectively, within the Department for Fiscal Year 2018.

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



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

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



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

OFFICE OF THE STATE CONTROLLER

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

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

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

OFFICE OF THE STATE CONTROLLER PREPARATION OF THE STATE'S FINANCIAL STATEMENTS

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

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

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

WHY DID THESE PROBLEMS OCCUR?

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

FINANCIAL STATEMENT PROCEDURES AND SUPERVISORY REVIEW PROCESS.
The OSC's review process does not include steps to document OSC

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

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

WHY DO THESE PROBLEMS MATTER?

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

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

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

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

RECOMMENDATION

2018-026

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

RESPONSE

OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2019.

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

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

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

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

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

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

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

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

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

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

WHY DID THESE PROBLEMS OCCUR?

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

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

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

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

WHY DO THESE PROBLEMS MATTER?

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

CLASSIFICATION OF FINDING

MATERIAL WEAKNESS

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-032

RECOMMENDATION 2018-027

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

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

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

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

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

- B AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

STATEMENT OF CASH FLOWS

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

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

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

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

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

WHY DID THESE PROBLEMS OCCUR?

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

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

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

WHY DO THESE PROBLEMS MATTER?

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

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

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

CLASSIFICATION OF FINDING

MATERIAL WEAKNESS

THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION

RECOMMENDATION

2018-028

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

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

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

C AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

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

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

D AGREE. IMPLEMENTATION DATE: APRIL 2019.

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

HIGHER EDUCATION FUND PAY DATE SHIFT

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

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

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

WHY DID THIS PROBLEM OCCUR?

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

WHY DOES THIS PROBLEM MATTER?

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

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

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

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

RECOMMENDATION

2018-029

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

RESPONSE

OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

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

PRIOR PERIOD ADJUSTMENTS

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

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

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

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

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

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

WHY DID THESE PROBLEMS OCCUR?

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

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

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2018-030

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

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

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

SYSTEM AND ORGANIZATION CONTROL REPORTS

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

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

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

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

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State statute requires the OSC to perform the following responsibilities:

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

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

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

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

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

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

RECOMMENDATION

2018-031

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

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

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

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

- B AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

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

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

C AGREE. IMPLEMENTATION DATE: MARCH 2019.

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

CORE INFORMATION SECURITY

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

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

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

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

WHY DID THIS PROBLEM OCCUR?

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION

2018-032

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

RESPONSE

OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: JULY 2020.

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

OFFICE OF THE STATE CONTROLLER YEAR-END ADJUSTMENTS

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

WHY DID THESE PROBLEMS OCCUR?

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

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

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION

2018-033

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

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

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

DEPARTMENT OF PERSONNEL & ADMINISTRATION

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

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

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

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

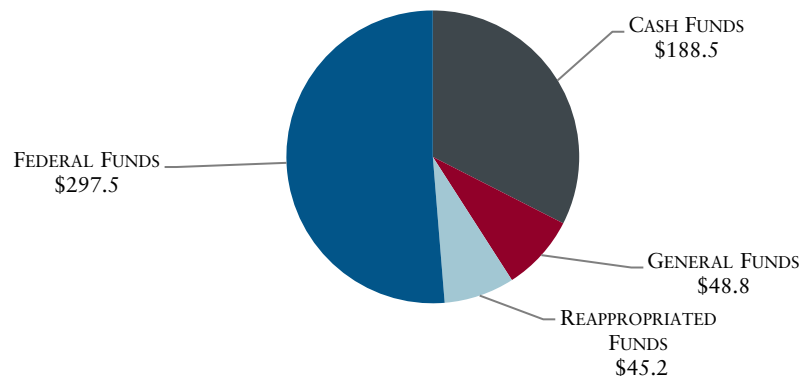
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

The Department of Public Health and Environment (Department) is responsible for protecting and improving the health of the people of Colorado, and protecting the quality of Colorado's environment.

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

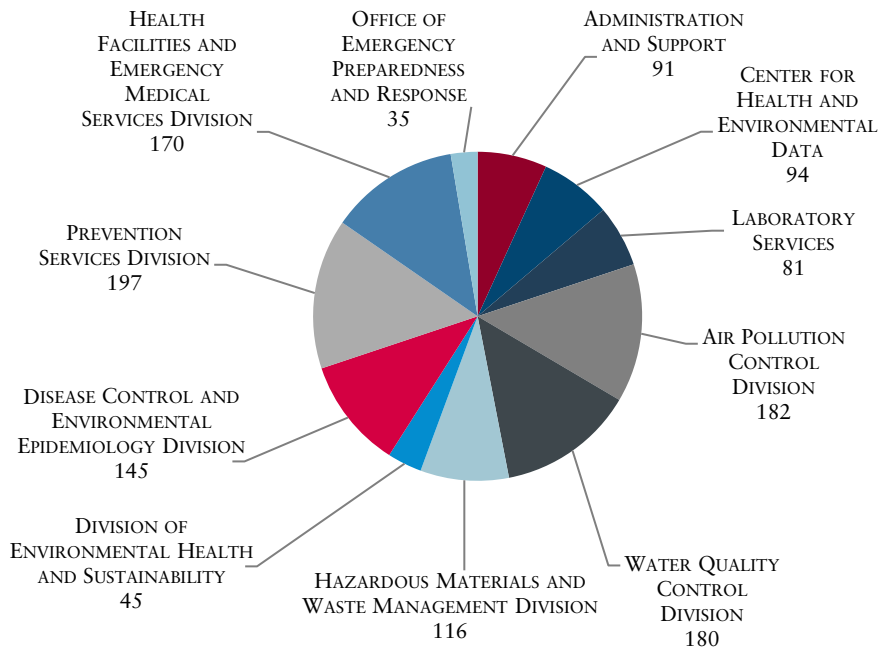
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2018.

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



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

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



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

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

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

ACCOUNTING CONTROLS

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

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

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

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

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

Our Fiscal Year 2018 audit testwork included a review of the

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

UNTIMELY REQUEST FOR REIMBURSEMENT.

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

INACCURATE RESPONSES TO TABOR VARIANCE ANALYSIS.

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

EXHIBITS WERE INACCURATELY PREPARED.

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

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

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

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

SIGNIFICANT JOURNAL ENTRIES POSTED AFTER STATUTORY CLOSE DEADLINE.

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

WHY DID THESE PROBLEMS OCCUR?

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION 2018-036

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

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

RESPONSE

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department took action to strengthen its internal controls over

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

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

TIMELINESS OF BILLINGS

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

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

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

WHY DID THIS PROBLEM OCCUR?

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

WHY DOES THIS PROBLEM MATTER?

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

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

RECOMMENDATION

2018-037

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

RESPONSE

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

AGREE. IMPLEMENTATION DATE: JUNE 2019.

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

DEPARTMENT OF REVENUE

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

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

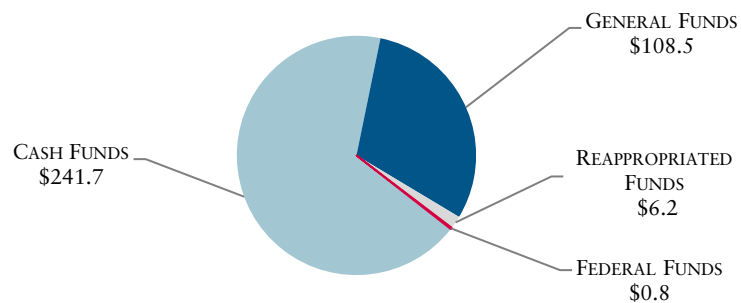
maintenance projects in the state. In Fiscal Year 2018, amounts collected for the HUTF totaled approximately \$1.2 billion.

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

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

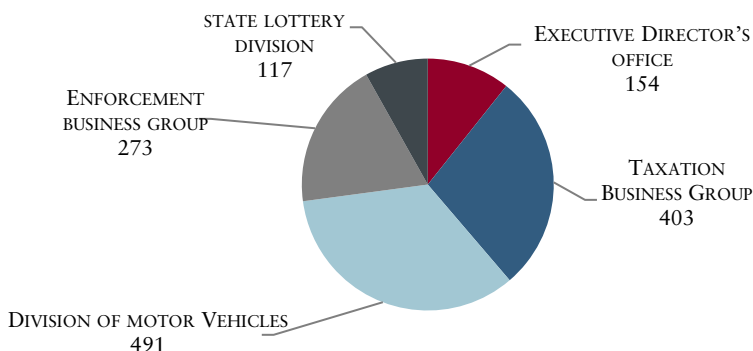
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2018.

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



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

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



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

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

GENTAX COMPUTER OPERATIONS–VENDOR MANAGEMENT

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

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

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

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

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

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

WHY DID THESE PROBLEMS OCCUR?

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

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

WHY DO THESE PROBLEMS MATTER?

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

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

RECOMMENDATION

2018-038

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

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

RESPONSE

DEPARTMENT OF REVENUE

- A AGREE. IMPLEMENTATION DATE: JANUARY 2019.

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

- B AGREE. IMPLEMENTATION DATE: JANUARY 2019.

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

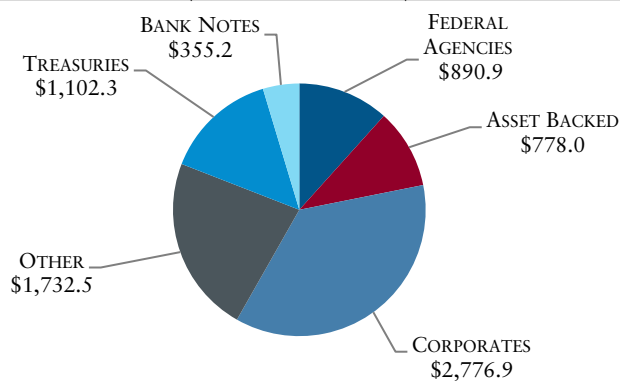
DEPARTMENT OF THE TREASURY

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

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

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

**COLORADO TREASURY POOL PORTFOLIO MIX
AS OF JUNE 30, 2018
(IN MILLIONS)**

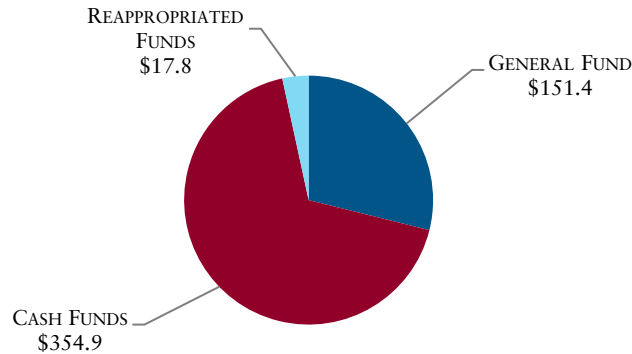


SOURCE: Department of the Treasury's records.

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

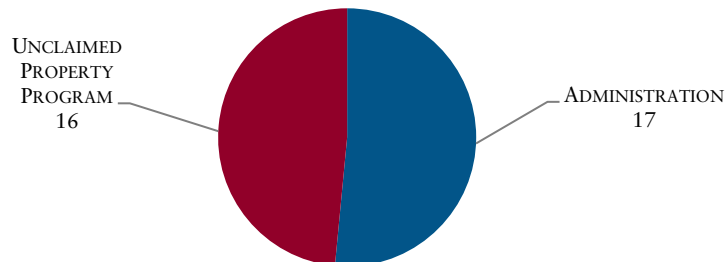
the Department's appropriations by funding source and the appropriated FTE staff by major area, respectively, for Fiscal Year 2018.

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



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

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



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

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

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

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

COMPLIANCE WITH COLORADO FUNDS MANAGEMENT ACT AND THE TAX ANTICIPATION NOTE ACT

The Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., asserts that, because the State may experience fluctuations in revenue, expenditures, and temporary cash flow deficits, this section of the statute is necessary and outlines the authority and mechanisms the State can use to fund the shortfalls. Under Section 24-75-905(1), C.R.S., the State Treasurer is specifically authorized to sell Tax and Revenue Anticipation Notes (TRANS) to meet these shortfalls. TRANS are short-term notes payable from anticipated pledged revenue.

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

Section 24-75-914, C.R.S., requires the Office of the State Auditor to review information relating to TRANS and report this information to

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

DEPARTMENT OF THE TREASURY DETAILS OF TAX AND REVENUE ANTICIPATION NOTE ISSUANCES FOR FISCAL YEAR ENDED JUNE 30, 2018				
	GENERAL FUND NOTES SERIES 2017A	EDUCATION LOAN PROGRAM NOTES		
		EDUCATION LOAN PROGRAM NOTES SERIES 2017A	EDUCATION LOAN PROGRAM NOTES SERIES 2017B	TOTAL EDUCATION LOAN PROGRAM
DATE OF ISSUANCE	July 18, 2017	July 20, 2017	January 16, 2018	
MATURITY DATE	June 27, 2018	June 28, 2018	June 28, 2018	
ISSUE AMOUNT	\$600,000,000	\$290,000,000	\$375,000,000	\$665,000,000
INTEREST	\$23,353,333	\$11,266,667	\$6,750,000	\$18,016,667
DENOMINATIONS	\$5,000	\$5,000	\$5,000	
FACE INTEREST RATE	4.13%	4.14%	4.00%	
PREMIUM ON SALE	\$18,030,200	\$8,778,650	\$4,612,500	\$13,391,150
NET INTEREST COST TO THE STATE	0.95%	0.93%	1.28%	
TOTAL DUE AT MATURITY	\$623,353,333	\$301,266,667	\$381,750,000	\$683,016,667
SOURCE: Department of the Treasury's records.				
NOTE: For comparative purposes, in Fiscal Year 2017 the State Treasurer issued \$600,000,000 in General Fund Notes and \$650,000,000 in Education Loan Program Notes.				

TERMS AND PRICE

Section 24-75-907(1), C.R.S., states that the General Fund Notes are required to mature no later than 3 days prior to the end of the fiscal year. Section 29-15-112(5)(b), C.R.S., states that the ELP Notes are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, if the ELP Notes have a maturity date after the end of the fiscal year, then on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited, in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ELP

Notes, an amount sufficient to pay the principal; premium, if any; and interest related to the ELP Notes on their stated maturity date.

Notes in each series are issued at different face interest rates. These are the rates at which interest will be paid on the notes. The average net interest cost to the State differs from the face interest rates because the notes are sold at a premium, which reduces the net interest cost incurred.

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

SECURITY AND SOURCE OF PAYMENT

In accordance with the Funds Management Act, principal and interest on the General Fund Note is payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2018. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2018 and any pledged revenue, including the following:

- Revenue not yet recorded in the General Fund at the date the notes were issued.
- Any unexpended note proceeds.
- Proceeds of internal borrowing from other state funds recorded in the General Fund.

The State Treasurer records monies reserved to pay the principal and interest of the General Fund Note in the Note Payment Account (General Fund Account) in the Colorado Operations Resource Engine (CORE). The General Fund Note is secured by an exclusive first lien on

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

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

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

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

To ensure the payment of the General Fund and ELP Notes, the Treasurer agreed to deposit pledged revenue into both the General Fund Account and the ELP Account so that the balance on June 15, 2018, and June 26, 2018, respectively, would be no less than the amounts to be repaid. The note agreements also provide remedies for holders of the notes in the event of default. The amounts to be repaid on the maturity date are detailed in the table above.

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

LEGAL OPINION

Sherman & Howard L.L.C. and Kutak Rock LLP, bond counsels, have stated that, in their opinion:

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

INVESTMENTS

The Colorado Funds Management Act, the Tax Anticipation Note Act, and the General Fund and ELP Note agreements allow the State Treasurer to invest funds held in the General Fund and ELP Accounts in eligible investments until they are needed for note repayment. Interest amounts earned on the investments are credited to the General Fund, since the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long- and short-term securities according to Section 24-36-113(1), C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-

112(3)(b), C.R.S., of the Tax Anticipation Note Act state that the Treasurer may:

- Invest the proceeds of the notes in any securities that are legal investments for the fund from which the notes are payable.
- Deposit the proceeds in any eligible public depository.

PURPOSE OF THE ISSUANCE AND USE OF PROCEEDS

The General Fund Note proceeds were used to alleviate temporary cash flow shortfalls and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2018. The State Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2018. The net proceeds on the sale of the notes were used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts. The primary source of revenue pledged to pay the principal of the ELP Notes is composed of amounts received by the school districts during the period beginning March 1, 2018, and up to and including June 25, 2018.

ADDITIONAL INFORMATION

The General Fund Notes and the ELP Notes were issued through competitive sales. A competitive sale involves a bid process in which notes are sold to bidders offering the lowest interest rate.

The issuance of both types of notes is subject to the Internal Revenue Service's (IRS) arbitrage requirements. In general, arbitrage is defined as the difference between the interest earned by investing the note proceeds and the interest paid on the borrowing. In addition, if the State meets the IRS safe harbor rules, the State is allowed to earn and keep this arbitrage amount. The IRS safe harbor rules require the State to

meet certain spending thresholds related to the note proceeds. In Fiscal Year 2018, the State met the IRS safe harbor rules. Although these requirements were met, interest earned by investing note proceeds was less than interest paid on the borrowing, and thus no arbitrage was earned or kept. Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure that the State will not be liable for an arbitrage rebate.

STATE EXPENSES

The State incurred expenses as a result of the issuance and redemption of the General Fund and ELP Notes. These expenses totaled approximately \$500,000. The expenses included the following:

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

SUBSEQUENT EVENTS

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

On July 18, 2018, the State issued \$310 million in Education Loan Program Tax and Revenue Anticipation Note Series 2018A with a maturity date of June 27, 2019. The notes carry a coupon rate of 4.32 percent and were issued with a premium of \$7.9 million. The total due at maturity includes \$310 million in principal and \$12.6 million in interest.

NO RECOMMENDATION IS MADE IN THIS AREA.

PUBLIC SCHOOL FUND

The Public School Fund (Fund), created under Section 22-41-101, C.R.S., is used for the deposit and investment of proceeds from the sale of land granted to the State by the federal government for educational purposes, as well as for other monies as provided by law. Interest and income earned on the Fund are to be distributed to and expended by the State's school districts for the maintenance of the State's schools. In accordance with Section 22-41-104(2), C.R.S., the State Treasurer has the authority to "effect exchanges or sales" of investments in the Fund, whenever the exchanges or sales will not result in the loss of the Fund's principal.

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

NO RECOMMENDATION IS MADE IN THIS AREA.

DEPARTMENT OF CORRECTIONS

To be released by the Legislative Audit Committee at a later date.



DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

To be released by the Legislative Audit Committee at a later date.



DEPARTMENT OF HIGHER EDUCATION

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

Please refer to the introduction to the Department of Higher Education chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional information including a list of schools.

ADAMS STATE UNIVERSITY

Adams State University (University) is a liberal arts university with graduate programs in teacher education, business, counseling, and art. Section 23-51-101, C.R.S., states that the University shall be a general baccalaureate institution with moderately selective admission standards. The University is a regional educational provider approved to offer limited professional programs, Hispanic programs, undergraduate education degrees, masters level programs, Ph.D. level programs, and 2-year transfer programs with a community college role and mission, except for vocational education programs. Please refer to the Department of Higher Education's chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

The Fiscal Year 2018 audit identified one SIGNIFICANT DEFICIENCY related to the University's internal controls over federal Student Financial Aid.

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

INTERNAL CONTROLS OVER STUDENT FINANCIAL AID CLUSTER COMPLIANCE ENROLLMENT REPORTING

The federal Department of Education (USDE) requires institutions of higher education who are receiving Student Financial Aid (SFA) funds to report enrollment information to the USDE through its central

database for student aid, the National Student Loan Data System, or NSLDS. Institutions of higher education are also required to make and report corrections to previously-reported enrollment information. Most institutions of higher education, including Adams State University, utilize the National Student Clearinghouse (Clearinghouse), a third-party service provider to assist with enrollment reporting. Enrollment reporting, including submission of “roster files” and enrollment status changes, assists the federal government in management of the Pell and Direct Loan programs, which are programs within the SFA Cluster.

At the request of an institution, the USDE creates an Enrollment Reporting Summary Report (SCHER1), which specifically summarizes the dates the enrollment reporting roster files were sent and returned by the institution during the year, as well as the number of errors and online updates with the associated date they occurred; and the number of late enrollment reporting notifications that were sent to the institution for overdue enrollment reporting rosters.

During 2016, the USDE recognized a problem nationally where currently available reports did not provide institutions with sufficient information to be able to clearly resolve the enrollment reporting errors identified by NSLDS. To help alleviate this issue, USDE worked with the Clearinghouse to develop an additional report for use by the institutions of higher education to provide clarification regarding enrollment errors, the *Enrollment Errors Report* (SCHER5).

During Fiscal Year 2018, the University issued approximately \$24.8 million in federal SFA, which included approximately \$4.5 million and \$19.8 million of Pell and Direct Loan funding, respectively, with the remaining \$500,000 attributed to other federal SFA programs.

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

The purpose of our audit work was to determine whether the University

complied with enrollment reporting requirements regarding student attendance status changes for the federal Pell and Direct Loan programs during Fiscal Year 2018.

We reviewed a sample of 40 out of approximately 3,000 University students whose attendance information was reported to NSLDS during Fiscal Year 2018 for compliance with the SFA Cluster enrollment reporting requirements. For each student in our sample, we compared information within the University's Financial Aid system to information contained on the NSLDS website for the specific enrollment status change selected. In addition, we reviewed the SCHER1 reports provided by NSLDS to the University for Fiscal Year 2018 to determine whether the University addressed errors identified by the NSLDS and submitted roster files within the required timeframes during the year.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations and Dear Colleague Letters issued by the USDE [Section 34 Code of Federal Regulations (C.F.R) 690.83 (b)(2) and 34 C.F.R. 685.309 and "Dear Colleague Letter", GEN-14-07, dated April 14, 2014] require that schools respond to USDE's requests for enrollment information (1) within a timeframe specified by USDE (i.e. 15 business days of receipt of roster file) (2) in a manner specified by USDE, and (3) in a format specified by USDE. In addition, under the authority of those regulations, at least every 30 days, the NSLDS transmits a file containing student enrollment errors to each participating institution; each institution must correct student enrollment errors identified by the NSLDS and return this enrollment reporting roster file to the USDE within 10 business days of receipt. The USDE alerted schools to the availability of the SCHER5 report in its *NSLDS Newsletter* #56 dated December 2016 and recommended that institutions use this report to help them monitor errors generated by the NSLDS enrollment reporting process, as well as utilize the information included in the SCHER5 report to help them correct and resubmit roster file errors.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We determined that the University did not accurately report attendance status to NSLDS for six of the 40 students (15 percent) tested. Specifically, we noted that five students were reported as withdrawn instead of graduated and one student status was not reported even though the student was enrolled full-time.

WHY DID THE PROBLEM OCCUR?

The University's financial aid policies and procedures did not clearly define responsibility for federal SFA enrollment reporting requirements. As a result, University financial aid and records office staff were unclear regarding each division's responsibility for enrollment reporting submissions. Further, the University did not provide training to staff on the policies and procedures and implement an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS were accurate.

In addition, the University's financial aid policies and procedures were not updated for regulatory alerts meant to assist in the enrollment reporting process. Specifically, University policies did not direct staff to obtain and review USDE-prepared reports, including the SCHER5, to assist in identifying and resolving errors.

WHY DOES THIS PROBLEM MATTER?

Enrollment reporting assists lenders in the determination of whether a borrower should be moved into loan repayment status or if they are eligible for an in-school deferment. Thus, if the University fails to submit accurate information to NSLDS, the borrowers' repayment responsibilities may be reported incorrectly and result in either a lack of timely repayments by the borrower or the student being inappropriately moved into loan repayment status.

Overall, a lack of formalized follow-up or monitoring processes in place

over enrollment reporting, including correction of errors, increases the risk that the University will not be in compliance with federal regulations and may result in federal sanctions.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	84.OSFAP
FEDERAL AWARD YEARS	2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	84.063, FEDERAL PELL GRANT PROGRAM; 84.268, FEDERAL DIRECT STUDENT LOANS
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION

2018-059

Adams State University should improve internal controls over Student Financial Aid (SFA) Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:

- A Developing and implementing policies and procedures that clearly outline responsibilities of the records office and the financial aid office for enrollment reporting, to ensure participating students' information is accurately reported.
- B Updating policies and procedures to address available SFA regulatory alerts to assist with the accurate reporting of student enrollment. This should include clear direction for staff to utilize USDE-provided reports, such as the *Enrollment Errors Report* (SCHER5), to identify and resolve errors.
- C Training staff in the records office and financial aid office over the effective communication and implementation of these policies and procedures.
- D Implementing an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS are accurate.

RESPONSE

ADAMS STATE UNIVERSITY

AGREE. IMPLEMENTATION DATE: MARCH 2019.

The University will improve internal controls over Student Financial Aid (SFA) Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:

- A Updating our policy and procedures to clarify roles and responsibilities of the registrar's office and the financial aid office with respect to reporting and verification of submitted data.
- B Updating our policies and procedures to address available SFA regulatory alerts and to assist with the accurate reporting of student enrollment. We will ensure all available reporting tools are utilized. We will submit an additional graduates only file to National Student Clearinghouse (NSC) to ensure that we have captured all graduate student status. National Student Loan Data System (NSLDS) data will be reviewed to institution data monthly to ensure all updates have been completed in NSLDS.
- C Training staff in the registrar's office and the financial aid office over the effective communication and implementation of these policies and procedures. We will conduct updated training sessions with all staff, and will provide continuous training, updated as needed.
- D Implementing an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS are accurate. National Student Loan Data System data will be reviewed to institution data monthly to ensure all updates have been completed in NSLDS.

COLORADO COMMUNITY COLLEGE SYSTEM

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

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

The Board consists of nine members appointed by the governor to 4-year staggered terms of service. The statute requires board members be selected to represent certain economic, political, and geographical constituencies. There are also two advisory, non-voting members per Section 23-60-104, C.R.S.

System operations and activities are funded primarily through tuition and fees; federal, state, and local grants; the College Opportunity Fund stipends; a fee-for-service contract with the Department of Higher Education; and Amendment 50 funding. In addition, the SBCCOE receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 14 entities in the System are as follows:

- Arapahoe Community College (ACC)
- Colorado Northwestern Community College (CNCC)
- Community College of Aurora (CCA)
- Community College of Denver (CCD)
- Front Range Community College (FRCC)
- Lamar Community College (LCC)
- Morgan Community College (MCC)
- Northeastern Junior College (NJC)
- Otero Junior College (OJC)
- Pikes Peak Community College (PPCC)
- Pueblo Community College (PCC)
- Red Rocks Community College (RRCC)
- Trinidad State Junior College (TSJC)
- Colorado Community College System Office (System Office)

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

COLORADO COMMUNITY COLLEGE SYSTEM FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2016 THROUGH 2018			
	2016	2017	2018
Resident Students	47,272	46,856	46,747
Nonresident Students	2,975	3,006	2,957
TOTAL STUDENTS	50,247	49,862	49,704
Faculty FTE	3,817	3,853	3,647
Staff FTE	1,963	2,006	2,051
TOTAL FACULTY AND STAFF FTE	5,780	5,859	5,698
SOURCE: Colorado Community College System Financial Statements for June 30, 2018.			

The Fiscal Year 2018 audit identified one SIGNIFICANT DEFICIENCY related to the System's internal controls over federal Student Financial Aid.

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

INTERNAL CONTROLS OVER STUDENT FINANCIAL AID CLUSTER COMPLIANCE VERIFICATION: COLORADO COMMUNITY COLLEGE SYSTEM— COMMUNITY COLLEGE OF DENVER CAMPUS

The federal Department of Education (USDE) requires institutions of higher education who are receiving Student Financial Aid funds to verify or confirm the data reported by students and their parent(s) on the Free Application for Federal Student Aid (FAFSA). The federal processor flags students for verification and assigns them to a Verification Tracking Group which specifies the information that the institutions of higher education must request and verify as part of awarding any financial aid. Students may be flagged by the federal processor for verification at any time and/or multiple times during the award year. The verification process helps ensure that eligible students receive all the financial aid to which they are entitled and prevents ineligible students from receiving financial aid to which they are not entitled. As part of our Fiscal Year 2018 audit, we performed specific verification test work at 3 of the 13 community colleges within the System: Community College of Denver (CCD), Otero Junior College (OJC), and Red Rocks Community College (RRCC).

During Fiscal Year 2018, CCD, OJC and RRCC collectively issued approximately \$44.5 million in federal Student Financial Aid, which included the following amounts, per program:

COLORADO COMMUNITY COLLEGE SYSTEM FEDERAL STUDENT FINANCIAL AID ISSUED (IN MILLIONS) FISCAL YEAR 2018				
FEDERAL PROGRAM	COMMUNITY COLLEGE OF DENVER	OTERO JUNIOR COLLEGE	RED ROCKS COMMUNITY COLLEGE	EXPENDITURES
Federal Pell Program	\$11.7	\$2.4	\$7.2	\$21.3
Federal Direct Student Loans	11.8	1.9	8.7	22.4
Federal Supplemental Educational Opportunity Grants	0.3	0.0	0.1	0.4
Federal Work-Study Program	0.2	0.0	0.2	0.4
TOTAL	\$24.0	\$4.3	\$16.2	\$44.5
SOURCE: Banner System.				

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

The purpose of our audit work was to determine whether CCD, OJC and RRCC complied with federal SFA verification requirements regarding students' FAFSA applications during Fiscal Year 2018.

We reviewed the System's policies and procedures for verifying student FAFSA applications. We also obtained a listing of all students flagged by the federal processor for verification during Fiscal Year 2018, which totaled 13,602 students from all three campuses, and selected a random sample of 25 students and reviewed the student's file to determine whether the institutions complied with verification requirements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Per federal regulations [34 CFR 668.51 through 668.61] and Dear Colleague Letter GEN-16-07, for all students selected by the federal processor, institutions must (1) obtain acceptable documentation to verify the information required for the Verification Tracking Group to which the applicant was assigned; (2) match information on documentation to the student aid application; and, (3) if necessary, submit data corrections to the federal processor and recalculate awards.

In addition, per regulations, if the student fails to submit verification documentation within the established timeline, institutions may not disburse any additional financial aid funds and certain funds previously received by the applicant during the award year must be repaid.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Overall, we identified issues with one of the 25 student files we reviewed (4 percent). Specifically, we found that CCD staff failed to ensure that one student out of 15 students tested at CCD submitted the required verification documentation. Because the student failed to provide the additional documentation, CCD should have recovered \$1,480 of Pell awards previously disbursed to the student during the award year. However, as of the end of our audit, CCD had not recovered the funds or returned the funds to USDE.

We did not identify exceptions at OJC or RRCC.

WHY DID THIS PROBLEM OCCUR?

The System lacks policies and procedures to obtain repayment of funds previously received by a student in an award year when the student fails to submit verification documentation, or procedures to submit the repaid funds to the USDE as required.

WHY DOES THIS PROBLEM MATTER?

By failing to have sufficient processes in place to ensure ineligible students are not receiving and/or retaining financial aid to which they are no longer entitled, the System risks failing to comply with federal regulations and, as a result, may face federal sanctions.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P063P170579*
FEDERAL AWARD YEARS	2017 AND 2018
PASS THROUGH ENTITY	NONE
CFDA No.	84.063, FEDERAL PELL GRANT PROGRAM
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$1,480
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.	

RECOMMENDATION

2018-060

The Colorado Community College System should strengthen internal controls over its federal Student Financial Aid programs by establishing policies and procedures to ensure that all students who fail to submit verification documentation are reevaluated by the financial aid office and any aid previously received during the award year be returned as outlined in the federal guidelines, as applicable.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

CCCS will update the Verification Business Process to include follow-up procedures for students who are selected for verification with subsequent Institutional Student Information Records (ISIR). ISIRs are the electronic files that contain processed student information reported on the Free Application for Federal Student Aid (FAFSA), as well as key processing results and National Student Loan Data System (NSLDS) financial aid history information. ISIRs are sent electronically to schools by the Central Processing System (CPS).

The new Business Process will also include the steps colleges must take when a student does not submit the verification documentation. These steps include the return of previously paid aid to the Title IV Programs as regulated.

Training of new procedures will be provided to the Financial Aid Directions and the CCCS Verification Committee.

UNIVERSITY OF COLORADO

The University of Colorado (University) was established on November 7, 1861, by an Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado and the Board of Regents was established under the State Constitution as its governing authority. The University consists of the System Office and the following three accredited campuses: University of Colorado Boulder; University of Colorado Denver | Anschutz Medical Campus; and University of Colorado Colorado Springs.

The Fiscal Year 2018 audit identified one SIGNIFICANT DEFICIENCY related to the University's internal controls over federal Student Financial Aid.

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

INTERNAL CONTROLS OVER COMPLIANCE— STUDENT FINANCIAL AID ENROLLMENT REPORTING

The federal U.S. Department of Education (USDE) requires all institutions of higher education participating in the Federal Student Financial Aid (SFA) programs to report student enrollment data within specified timeframes to the USDE through its central database for student aid, the National Student Loan Data System (NSLDS), via an enrollment roster file. Specifically, at least every 60 days, institutions

must update the roster for changes in student statuses, report the date the enrollment statuses were effective, enter the new anticipated graduation dates, and submit the changes electronically through the NSLDS website. Any students listed on an enrollment report who are not listed on the subsequent enrollment report are considered by the USDE to have withdrawn from the University. The University must then submit a separate file through the NSLDS to the USDE containing a listing of graduated students for the semester.

Most institutions of higher education, including the University, utilize the National Student Clearinghouse (Clearinghouse), a third-party service provider, to assist with enrollment reporting. Enrollment reporting, including submission of “roster files” and enrollment status changes, assists the federal government in management of the Pell and Direct Loan programs, which are programs within the Student Financial Aid Cluster.

The testing of the compliance requirement outlined above at the CU Denver | Anschutz campus identified an issue with enrollment reporting, outlined below, pertaining to inaccurate status change reporting to the NSDLS. We did not identify any exceptions through our testing at the CU Boulder campus.

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

The purpose of the audit work was to determine whether the University complied with enrollment reporting requirements regarding student attendance status changes for the federal Pell and Direct Loan programs during Fiscal Year 2018.

We tested a sample of 40 students (20 at CU Boulder and 20 at CU Denver | Anschutz) who had a reduction or increase in attendance levels, graduated from, withdrew, dropped out of, and/or enrolled but never attended the University during Fiscal Year 2018 to determine whether

the University reported the student's change in enrollment status accurately within 60 days of the change in status.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations [Section 34 Code of Federal Regulations (C.F.R.) 685.309], require that enrollment status changes for students be reported to the NSLDS within 30 days, or 60 days if the student with the status change will be reported on a scheduled transmission within that timeframe. Regulations also require that the report include an accurate effective date of the change in status.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified three instances, out of a sample of 40 students (approximately 8 percent), in which CU Denver | Anschutz staff failed to properly report students' accurate enrollment status to the USDE. The students were erroneously reported to USDE as withdrawn rather than graduated. While the institution had separately submitted a graduated student enrollment file to the NSLDS, the file was rejected and the information was, therefore, not relayed accurately.

WHY DID THIS PROBLEM OCCUR?

The University failed to ensure that CU Denver | Anschutz staff monitored changes in Clearinghouse data layout requirements for its graduated student enrollment file, resulting in a subset of the institution's graduated students' statuses not being updated accurately at the Clearinghouse and, ultimately, USDE. Further, the University did not ensure that the CU Denver | Anschutz campus had alternate processes for submitting student statuses to the Clearinghouse when submissions are rejected, such as a process to manually update students' statuses or a process to submit alternate file formats to the Clearinghouse.

WHY DOES THIS PROBLEM MATTER?

Failure to properly report and correct information to the USDE increases the University's risk of material noncompliance with federal SFA program requirements. Further, a student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies to loan program holders by USDE; consequently, this could negatively impact a student's obligation to pay back amounts on loans depending on the specific change to their enrollment status.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P268K170466 P063P170466
FEDERAL AWARD YEARS	2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	84.063, FEDERAL PELL GRANT PROGRAM; 84.268, FEDERAL DIRECT STUDENT LOANS
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2018-061

The University of Colorado should ensure it complies with federal Student Financial Aid enrollment reporting requirements by requiring CU Denver | Anschutz to monitor changes in protocol at the National Student Clearinghouse (Clearinghouse) and to institute alternate processes for submitting student statuses to the Clearinghouse in the event of a full or partial rejection of a submission. Such processes may include manual updating of students' statuses or submitting alternate file formats that the Clearinghouse will accept and that will ensure that enrollment information is reported to the federal government timely and accurately.

RESPONSE

UNIVERSITY OF COLORADO

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2018.

The University Information Services (UIS) office developed an automated solution, which entailed sending a separate “Graduates Only” file to the NSC to correctly update the students with a graduated status. The automated solution has been implemented and is in production and all of the students impacted have the correct status of graduated. The issue was isolated to students reported in Spring 2018.



DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) is responsible for managing and overseeing the delivery of the State's public assistance and welfare programs [Section 26-1-111(1), C.R.S.]. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. In Fiscal Year 2018, the Department was appropriated a total of nearly \$2.1 billion in federal and state funds and 4,936 full-time equivalent (FTE) staff.

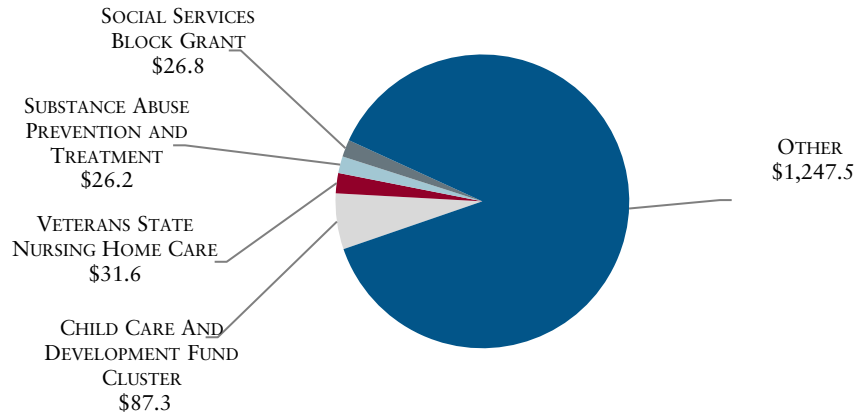
During Fiscal Year 2018, the Department expended approximately \$1.4 billion in federal funds. As part of our Fiscal Year 2018 audit, we tested the Department's compliance with federal grant requirements for the following four programs:

- Veterans State Nursing Home Care [CFDA No. 64.015]
- Child Care and Development Fund Cluster [CFDA Nos. 93.575 and 93.596]
- Social Services Block Grant [CFDA No. 93.667]
- Substance Abuse Prevention and Treatment [CFDA No. 93.959]

In Fiscal Year 2018, the Department's expenditures for these programs were approximately \$171.9 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total expenditures by federal program.

**DEPARTMENT OF HUMAN SERVICES
FISCAL YEAR 2018 EXPENDITURES BY FEDERAL PROGRAM
(IN MILLIONS)**



SOURCE: Fiscal Year 2018 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2018 audit identified issues resulting in four recommendations—two MATERIAL WEAKNESSES and two SIGNIFICANT DEFICIENCIES related to the Department’s administration of federal awards. One of these MATERIAL WEAKNESSES is also related to financial controls (SEE RECOMMENDATION 2018-062).

CHILD CARE AUTOMATED TRACKING SYSTEM INFORMATION SECURITY-ACCOUNT MANAGEMENT

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

The federal Child Care and Development Fund Program Cluster [CFDA NOS. 93.575 and 93.596] provides financial assistance to states to increase the availability, affordability, and quality of child care services for low-income families in which the parents are working or attending training or educational programs. The Child Care and Development Fund Program was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, this program is referred to as the Colorado Child Care Assistance Program (CCCAP or Program). During Fiscal Year 2018, CCCAP expenditures totaled approximately \$118.0 million in federal and state funds.

The determinations of families' eligibility to receive subsidized childcare under CCCAP are made by the county departments of human/social services through the Child Care Automated Tracking System (CHATS). The CHATS system includes confidential information, such as income and employment, and is used for eligibility determinations, maintenance of childcare authorizations, tracking of provider demographic information, management of provider rates, payment tracking of provider expenditures, case management reporting, and management of federal expenditures. The Department is the business owner of CHATS. The Governor's Office of Information Technology (OIT) supports the Department's IT needs.

During Fiscal Year 2018, the Department was in the planning phases of a CHATS modernization project and intended to implement the upgraded system in September 2018.

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

The purpose of our audit work was to determine whether the Department had implemented our prior audit recommendations relating to account management. We performed our work through inquiries of Department personnel.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against Colorado Information Security Policies, OIT's Cyber Policies, and specific Department procedures related to CHATS information security.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not implement our prior audit recommendations and, therefore, did not have sufficient account management internal controls in place over the CHATS application.

WHY DID THESE PROBLEMS OCCUR?

The Department indicated that it was unable to address the account management problems because its staff's focus was to continue working on the CHATS modernization project during Fiscal Year 2018. Department staff has stated that these problems will be resolved in the CHATS modernization.

WHY DO THESE PROBLEMS MATTER?

The Department is responsible for the information input and maintained in CHATS and for ensuring that CHATS account management controls are in place and operating effectively. By not implementing strong account management controls, the State is at risk of users inappropriately accessing, modifying data, and approving eligibility and improper provider payments, including confidential information, in the system.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	G1601COCCDF G1701COCCDF G1801COCCDF
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-066	

RECOMMENDATION 2018-062

The Department of Human Services should work with the Governor's Office of Information Technology to strengthen information technology general controls over the Child Care Automated Tracking System (CHATS) system by:

- A Implementing procedures to ensure sufficient account management internal controls are in place to address the problems identified in the detailed confidential finding.
- B Developing and communicating account management policies and procedures to address the problems identified in the detailed confidential finding.
- C Ensuring that the account management problems noted in the detailed confidential finding are addressed in the CHATS modernization project when the new system is implemented.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of Early Childhood within the Department of Human Services will work with OIT to implement procedures to ensure sufficient account management internal controls are in place as described in the detailed confidential finding.

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of Early Childhood within the Department of Human Services will work with OIT to develop and communicate account management policies and procedures as described in confidential detailed finding consistent with OIT Security and Cyber Policies.

C AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of Early Childhood within the Department of Human Services will work with OIT to ensure that the account management problems are addressed as described in the detailed confidential finding.

COLORADO CHILD CARE ASSISTANCE PROGRAM—ELIGIBILITY

The Department, through its Division of Early Care and Learning (Division), is responsible for overseeing CCCAP and ensuring that the State complies with federal and state requirements for this program. CCCAP is administered at the local level by the county departments of human/social services and the Department is responsible for monitoring the counties' administration of the Program. The Department has a quality assurance review process to ensure that county CCCAP

caseworkers follow the Colorado Code of Regulations including relevant case file documentation, proper data entry, and income calculations.

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

The purpose of the audit work was to review the Department's internal controls over, and compliance with, federal and state CCCAP requirements during Fiscal Year 2018.

Our testing specifically included reviewing the accuracy of county departments of human/social services' eligibility determinations; reviewing and assessing the Department's internal controls over compliance with federal and state program eligibility requirements, including any policy and procedure manuals; assessing the Department's internal controls related to its monitoring of departments of human/social services' administration of CCCAP; and determining the accuracy of data in CHATS.

In addition, we reviewed the Department's progress in implementing our Fiscal Year 2017 audit recommendation related to CCCAP. During that audit, we recommended that the Department strengthen its internal controls over CCCAP by providing detailed training to county caseworkers in the areas of eligibility and internal control procedures, and tracking caseworkers' attendance. We also recommended at that time that the Department improve the Program's follow-up on the quality assurance review process to ensure that caseworkers follow CCCAP's policy and procedure manual regarding case file documentation, timely processing of applications and redeterminations, and proper data entry and income calculations. We also recommended that the Department resolve CHATS issues that caused incorrect parental fee calculations.

We reviewed a sample of 39 CCCAP case files for participants who received childcare assistance during Fiscal Year 2018. We reviewed the data entered into CHATS for the cases, as well as the supporting

documentation within the case files, to determine whether these participants were accurately deemed eligible for benefits and that data was properly entered into CHATS.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

- **CASE FILE DOCUMENTATION.** State regulations [9 CCR 2503-9] require that applicants sign the application/re-determination form and provide required supporting documents within 60 days after the county receipt of the signed form, including the Authorization to Supply and Release Information Form that must be included in the case file.

County caseworkers are required to include various other documentation in the applicants' case files that support the information declared on the application. When declaring the identity of a child that does not have identification, the case file must include a copy of the primary caretaker's unexpired picture identification card. In addition, the case file must include a copy of any Adverse Action letters sent to the applicant to communicate actions taken by the county that will adversely affect the applicant's eligibility.

- **TIMELY PROCESSING OF ELIGIBILITY.** State regulation [Section 3.911.R, 9 CCR 2503-9] requires that county caseworkers review any original or redetermination eligibility application for completeness, approve or deny the application, and provide timely written notice to the applicant of approval or of missing verifications, no more than 15 Calendar Days from the date the application was received by the county. The redetermination process updates the applicant's original eligibility for CCCAP and is completed annually. In addition, state regulation [Section 3.905.5.A.5, 9 CCR 2503-9] requires that county caseworkers terminate the case if the applicant fails to comply with redetermination requirements within the 15 Calendar Day noticing period.
- **PARENTAL FEES AND APPLICANT INCOME.** State regulation [Section 3.903, 9 CCR 2503-9] defines a parental fee as a co-payment made

by a parent to the child care provider that must be paid prior to any state/county child care funds. In addition, state regulation [Section 3.905.1.I.2, 9 CCR 2503-9] specifies that an applicant's self-employment gross income, for the purposes of determining CCCAP eligibility and the calculation of parental fees, be calculated as gross receipts minus any verified business expenses. According to the CCCAP *Policy and Procedure Manual*, acceptable types of work-related expenses include those reported on the applicant's tax returns, specifically on the profit and loss statement (Schedule C). Effective September 30, 2016, state regulation [Section 3.910.C, 9 CCR 2503-9] requires that the parental fee be rounded to the nearest whole dollar. Furthermore, state regulation [Section 3.910.M, 9 CCR 2503-9] states that the parental fee should be assessed based on a formula calculated using specific federal poverty guidelines.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we determined that the Department did not fully implement our Fiscal Year 2017 recommendation. Specifically, while the Department provided various trainings to county caseworkers in the areas of eligibility and case management during Fiscal Year 2018, improved the county monitoring process, and is on schedule to implement an updated system and address our prior year recommendation related to CHATS errors by August 2018, we continued to identify eligibility errors, as noted below.

In 13 of the 39 case files tested (33 percent), we identified at least one error, as described below. These errors resulted in a total of \$410 in known questioned costs; \$61 of these costs were paid with federal grant funds. The errors we identified are outlined below.

CASE FILE DOCUMENTATION. In four instances, the case files were missing required documentation. In one case, the Department failed to provide an entire case file upon the auditors' request. Missing documentation in two cases included items such as the Authorization to Supply and Release Information Form and the Adverse Action letter. In one case, the copy of the picture identification was present but not legible. No questioned costs

were identified for missing documentation.

TIMELY PROCESSING OF ELIGIBILITY DETERMINATION AND CASE CLOSURE.

In two cases, the caseworker did not process the application/redetermination or close the applicant's case within 15 Calendar Days, as required. In one case, the caseworker approved initial eligibility 25 days later than the 15 Calendar Days requirement. In the last case, the caseworker closed the case 10 months beyond the 15 Calendar Days required period. The untimely closure resulted in known questioned costs of \$16.

CASEWORKER ERRORS RELATED TO PARENTAL FEE AND APPLICANT INCOME.

In 10 instances, the parental fee and/or applicant income were not calculated correctly. For example, in one instance, the caseworker used gross rather than net self-employment income when determining the applicant's eligibility for the program. In four instances, the caseworker did not round the parental fee to the nearest whole dollar amount. Parental fee and application income errors resulted in known questioned costs of \$45.

CHATS PARENTAL FEE CALCULATION ERRORS. In one case, the CHATS system did not use the appropriate federal poverty guideline when calculating the parental fee. In this specific case file, the error did not have an impact on the amount of the parental fee, but rounding issues may have resulted in the incorrect assessment of parental fees. No questioned costs were identified for errors related to CHATS calculations.

WHY DID THESE PROBLEMS OCCUR?

While the Department has made some improvements to the Program since Fiscal Year 2017 to partially implement our prior audit recommendation, we found that the Department's current training and monitoring processes have not been effective in ensuring that county caseworkers comply with Program requirements as identified. Specifically, although the Department provided various formal trainings to county caseworkers over CCCAP program areas and internal control procedures, including areas to address the issues identified in the audit,

during Fiscal Year 2018, we found that the Department did not require county caseworkers from each county to attend; as a result, not all counties had representatives in attendance at the trainings. Furthermore, while the Department has a CCCAP program county review process in place over county CCCAP activities and Department staff conducted reviews during Fiscal Year 2018, the results of our testing indicate that the quality assurance reviews and program follow-up process on those reviews have not been effective in ensuring that caseworkers are complying with CCCAP policies.

Regarding the CHATS parental fee calculation error, the Department indicates that they are aware of the issues and have taken steps to correct them in the designing phases of the CHATS system upgrade, but the system will not be fully implemented until September 2018, during Fiscal Year 2019.

WHY DO THESE PROBLEMS MATTER?

Inaccurate processing of case file information to determine eligibility can result in counties improperly granting CCCAP benefits to ineligible individuals, denying benefits to eligible individuals who rely on those benefits in order to work and provide for their families, and/or assessing an incorrect parent fee. Also, the federal government can disallow the payment of federal matching funds for program expenditures that do not adhere to regulations, and the State would have to use its own funds to cover the expenditures. Furthermore, improving the Program's follow up process and providing continuous and effective training on eligibility determination and case management, based on the results of the quality assurance reviews, will aid in reducing errors and omissions of required documentation.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	G1601COCCDF* G1701COCCDF* G1801COCCDF*
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$410
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-065	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION 2018-063

The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the federal Colorado Child Care Assistance Program (CCCAP) requirements by:

- A Ensuring that county caseworkers are appropriately trained on CCCAP areas and internal control procedures, including requiring that representatives from all counties attend the training.
- B Improving its CCCAP county review process to ensure that caseworkers follow the CCCAP's policies and procedures regarding case file documentation, timely processing of applications and redeterminations, case closures, and income calculations.
- C Correcting the errors related to the parental fee calculation within the Child Care Automated Tracking System.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department will identify key areas that require training for county eligibility staff related to program policy and procedures that will be delivered via face to face training, virtual training or web-based training modules. To ensure representatives from all counties obtain a proper training, county representation will be tracked and the Department will follow up with county representatives that do not complete designated required training.

B AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department will work to improve county review process. The quality assurance reviews will continue to address income calculations and case file documentation as well as follow up on quality assurance findings to identify areas of improvement. The new county monitoring process will address timely processing of applications and re-determinations as well as case closures.

C AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department has corrected the errors related to the rounding of parental fees in CHATS and will be reviewing the system to identify and resolve any additional parental fee calculation errors.

COLORADO CHILD CARE ASSISTANCE PROGRAM— HEALTH AND SAFETY REQUIREMENTS

The Division is responsible for overseeing its Child Care Licensing and

Administration Unit (Licensing Unit) and ensuring that it complies with federal and state requirements for childcare providers' licensing and monitoring. The Department, as the lead agency, has designated the Division as the administrator of CCCAP.

Federal regulations [45 CFR 98.10] require a State's lead agency to develop a state plan, which is then submitted to the federal government for approval. Within the Division's approved state plan, the Division indicates that the lead agency "is responsible for ensuring effective internal controls over the administration of [CCCAP] funds." The Department's state plan specifically requires that all licensed programs receiving CCCAP are visited at least once a year for an inspection of compliance with state and local licensing, which includes health and safety requirements.

The Department reported that it used a combination of state employees and contracted staff to perform CCCAP licensing inspections during Fiscal Year 2018. Contract staff conducted approximately 75 percent of the licensing inspections and Department employees conducted 25 percent. Following every licensing inspection, the licensing specialist must complete a Report of Inspection (Report). Licensing inspections are provided for new licenses, renewal licenses, supervisory inspections, or change of service inspections. Regardless of the reason for visiting the childcare facility, a specialist must document and complete a Report for each visit.

In Calendar Year 2016, the Licensing Unit created a Program Compliance Unit (PCU) to monitor licensing specialists' compliance with the Division's internal Standard Operating Procedures (SOPs). The PCU is separate from licensing specialists. The PCU began training in the fall of 2016 and began initial file reviews to determine areas of deficiency in the spring of 2017.

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

The purpose of the audit work was to assess the Department's internal controls over and compliance with federal and state CCCAP health and

safety special tests and provisions requirements, including requirements related to the prevention and control of infectious diseases, building and physical premises safety, and basic health and safety training for providers.

As part of our audit, we performed testing to determine whether the Division ensured that childcare providers serving children who receive CCCAP subsidies met all applicable health and safety requirements during Fiscal Year 2018. We also reviewed the Division's procedures and relevant information in the Department's state CCCAP plan in place during Fiscal Year 2018. We reviewed a sample of 40 providers to determine whether the Department inspected those providers during Fiscal Year 2018, as well as providers' responses to inspection reports, to determine whether the Department ensured that providers corrected violations in a timely manner.

In addition, we reviewed the Department's progress in implementing our Fiscal Year 2017 audit recommendation related to the Licensing Unit. During that audit, we recommended that the Department improve its internal controls over licensed childcare providers by strengthening its monitoring process to ensure that licensing staff maintain required documentation in provider inspection files, following up on untimely-submitted provider responses, and ensuring that providers acknowledge inspection reports at the time they receive the Reports. We also recommended that the Department ensure that childcare licensing specialists receive additional training on specific requirements for the inspection processes defined within the Department's SOPs.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

The Division's procedures [SOP L-7, *How to write a Report of Inspection*] require that the provider's or provider representative's name and title be typed on the last page of the report and that this person must also initial the first page of the report.

The Division's procedures [SOP L-12, *Tracking Corrections to Violations*] indicate that if a provider does not provide a response to the

inspection report within 15 Business Days of the required due date or the response is incomplete, the licensing specialist must send a follow-up letter to the provider within 10 Business Days to request written verification that the violations listed in the Report have been corrected. The procedure notes that the licensing specialist may send up to two follow-up letters requesting the written documentation. After two follow-up letters with no response from the provider, the case may be referred to the Department's Licensing Compliance Review Team for adverse action for failing to submit records and reports.

The Division's procedures [SOP L-7, *How to write a Report of Inspection*] also require the licensing specialist to complete the Report on-site at the child care facility the day of the licensing visit, or to mail it via certified mail or send it electronically to the facility within 3 Business Days. The procedure further requires that the licensing specialist and the provider sign the inspection report. The licensing specialist is allowed to accept the provider's signature on the report either in hard copy, electronically, or via fax.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

In 15 of the 40 inspection cases tested (38 percent), we identified at least one issue, as described below:

- **INADEQUATE PROVIDER INSPECTION FILE DOCUMENTATION.** Five provider inspection files contained incomplete documentation. Overall, in four samples, inspection files lacked the initials of the provider or provider's representative involved in the inspection, and in one case, the inspection file lacked the provider's or provider representative's title/position, as required by Division policy.
- **LACK OF TIMELY FOLLOW-UP ON MISSING AND/OR INCOMPLETE RESPONSES AND ADVERSE ACTION LETTERS.** In nine instances, the licensing specialist did not follow up within the required timeframe as defined by the division's SOP with the provider on missing and/or incomplete responses on inspection reports or Adverse Action letters. For example, in two of the nine instances, the licensing

specialist did not follow up with a letter to the provider until 5 and 33 days, respectively, beyond the 25 Business Days requirement. In four cases, the licensing specialist never followed up with the provider on the missing item or missing signature and date on the response as of the time of our audit.

- **TIMELY ACKNOWLEDGEMENT OF INSPECTIONS.** In seven instances, the licensing staff did not ensure that the provider acknowledged the violations by signing the Report when received. The provider signed the Report between 3 and 91 Business Days after the inspection date.

WHY DID THESE PROBLEMS OCCUR?

While the Department has made improvements to the CCCAP program since Fiscal Year 2017 to partially implement our prior audit recommendation, we found that the Department's current training and monitoring processes have not been effective in ensuring that licensing specialists comply with the Division's CCCAP program procedures. Although the Department indicated various formal trainings to licensing staff in the areas of licensing requirements and that it strengthened monitoring by creating a policy requiring supervisors to review all licensing reports during the final quarter of Fiscal Year 2018, the results of our testing indicate that neither the training nor monitoring process was effective in reducing identified licensing staff issues.

WHY DO THESE PROBLEMS MATTER?

Maintaining accurate and complete inspection file documentation, following up on untimely submitted providers' responses, and requiring that providers acknowledge receipt of licensing reports is essential for the Department to ensure that providers comply with federal and state health and safety requirements and that licensing specialists follow the internal control processes. Failure to comply with internal controls over federal and state health and safety requirements increases the risk that providers may be out of compliance with health and safety requirements for an extended period of time, which may have a negative impact on children's safety within the facilities.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	G1601COCCDF G1701COCCDF G1801COCCDF
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-067	

RECOMMENDATION 2018-064

The Department of Human Services should improve its internal controls over its provider inspection process for the Colorado Child Care Assistance Program by:

- A Improving its monitoring process to ensure that licensing staff follow up on untimely and incomplete provider responses, and to ensure providers initial and acknowledge inspection reports at the time they receive them, as defined in the Division of Early Care and Learning's (Division) Standard Operating Procedures.
- B Continuing to provide detailed training to licensing specialists on specific licensing requirements and procedures to follow and address untimely and/or incomplete responses as defined in the Division's Standard Operating Procedures.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department has revised the Division's Standard Operating Procedures (SOP) to reflect documentation requirements. The

Program Compliance Unit (PCU) will continue to review for adherence to provider response completeness, timelines, and timely licensing specialist follow-up to reports of inspection.

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department has instituted quarterly trainings on the Division's SOPs for licensing specialists. The Department will continue these trainings and will develop a technical guide for child care providers to assist them in the inspection response process.

CBMS AND EBT SERVICE PROVIDER INTERNAL CONTROLS

The Department contracts with vendor service providers for the processing of data, overall maintenance, and operations of its Electronic Benefits Transfer Services (EBT) system and Colorado Benefits Management System (CBMS). The service providers for these systems contract with independent auditors to perform reviews of their internal controls over financial reporting, including those over system transaction processing, known as Statement on Standards for Attestation Engagements (SSAE) NO. 18 reviews. The SSAE is a standard developed by the American Institute of Certified Public Accountants for third-party service provider reviews. The standard establishes criteria that an independent accountant should follow when conducting an SSAE 18 review. These reviews are identified as examination reports, or more commonly known as *System and Organization Controls 1 Type 2* (SOC) reports.

SOC reviews examine the operating effectiveness of controls in place at the service provider. The SOC report includes Complementary User Entity Controls (User Entity Controls), which are assumed to be in place at the user entity, in this case at the Department and/or their IT service provider. For example, one User Entity Control identified in the EBT SOC report states that, "Controls [at the Department] should be established to input data completely, accurately, and timely and correct and resubmit erroneous input data."

CBMS is used by Colorado counties and Medical Assistance Sites (MAS) to determine eligibility and calculate benefits for public assistance. Approximately 4,800 state, county, and MAS employees use CBMS to manage more than 900,000 public assistance cases and distribute more than \$6.5 billion in benefits annually in food assistance, cash, and medical assistance payments. The State's service provider for CBMS, Deloitte Consulting, is required by its contract with the Department to contract for a SOC report annually. The SOC report for CBMS covers the period from July 1 to the following June 30 each year. Deloitte Consulting also has two subservice organizations.

The EBT System provides cash benefit payments to eligible recipients of the Department's state and/or federally funded public assistance programs, such as the Supplemental Nutrition Assistance Program (SNAP), via an EBT card. This EBT system is also responsible for generating provider payments for the Department's federal foster care, adoption assistance, and child care programs. The State's service provider for EBT transactions, Fidelity National Information Services (FIS), is required by the State's contract to undergo a SOC report audit annually. FIS also uses two service provider organizations.

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

The purpose of our audit work was to determine whether the Department had sufficient review processes in place during Fiscal Year 2018 over SOC reports provided for the EBT and CBMS systems and whether User Entity Controls for each system were implemented within the Department during Fiscal Year 2018. We reviewed these processes to determine whether control objectives were achieved by each service provider.

In addition, we reviewed the Department's progress in implementing our Fiscal Year 2016 audit recommendation related to the SOC reports. At that time, we recommended that the Department strengthen controls by establishing policies and procedures over reviews associated with the

SOC reports, documenting the review process over service providers to ensure that exceptions are remediated in a timely manner, and ensuring that User Entity Controls noted in the SOC reports are fully assessed and implemented by the Department. The Department agreed to our recommendation and indicated that it would develop and implement written procedures related to review and follow-up of SOC reports that would ensure that exceptions noted in the SOC are in place and operating effectively at the Department.

Our audit procedures included reviewing the various SOC reports for the EBT and CBMS systems and inquiring with and obtaining information from Department staff regarding the Department's review processes for the SOC reports, including the establishment of entity controls within the Department.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal SNAP program regulation [7 CFR 274.1(i)(2)] issued by the U.S. Department of Agriculture (USDA) requires the Department, as a SNAP grant recipient, to obtain a SOC report of the EBT system at least annually. The regulation requires that the examinations cover the entire period since the previous examination period and that the examination report be submitted to the Department within 90 days after the end of the examination period.

Federal regulation [2 CFR 200.303] also specifies that the internal controls required to be established by a non-federal entity receiving federal awards should be in compliance with guidance in *Standards for Internal Control in the Federal Government* (Green Book) published by the U.S. Government Accountability Office (GAO). The State Controller Policy entitled *Internal Control System* states that state agencies shall use the Green Book as their framework. The Green Book [Section 4 *Additional Considerations*, OV4.01–Service Organizations] indicates that management “retains responsibility for the performance of processes assigned to service organizations” and further indicates

that management “needs to understand the controls each service organization has designed, has implemented, and operates for the assigned operational process and how the service organization’s internal control system impacts the entity’s internal control system.”

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department has not fully implemented our Fiscal Year 2016 recommendation. While the Department has developed written policies and procedures for Department staff’s review of service organization SOC reports, we identified issues surrounding the Department’s review and follow-up regarding exceptions and the User Entity Controls contained in the CBMS and EBT SOC reports. Specifically, we found the following:

CONTROL ISSUES REMAINED UNRESOLVED. The Department did not ensure that its CBMS service provider resolved all exceptions identified in the SOC reports in a timely manner. Specifically, we noted that six of the 10 exceptions noted in the SOC report for CBMS (60 percent) represented repeated issues from the prior year. As an example, one control in the CBMS report states that, “Upon receipt of the revocation request, a security administrator deletes the account’s user access rights and disables the user ID;” however, the CBMS SOC report identified five exceptions out of 25 samples (20 percent) in 2017 and four exceptions out of 25 samples (16 percent) in 2018.

FAILURE TO IMPLEMENT USER ENTITY CONTROLS. The CBMS SOC report identified five User Entity Controls, including controls over data transmission, logical access, and ad hoc reporting, that the Department should have in place in order to achieve the service organization’s control objectives; however, Department staff indicated that they had not taken action to address or implement the five User Entity Controls.

GAP IN EBT SOC REPORT COVERAGE. The EBT SOC report provided by FIS for one of its service providers failed to cover the full period since the previous report, as required by federal regulations. Specifically, this report

covered the period of January 1, 2018, through September 30, 2018, while the prior SOC report covered a period ending on September 30, 2017. As a result, there was a 3-month gap in time that was not covered by a SOC report for this provider.

SOC REPORTS NOT OBTAINED. The Department did not obtain a SOC report for one of the two EBT service organizations. In addition, the Department did not obtain a SOC report from either CBMS subservice organization.

WHY DID THESE PROBLEMS OCCUR?

The Department has not followed its policies and procedures for identifying and addressing exceptions noted in the SOC reports. Furthermore, the Department does not have a process for identifying and ensuring that all relevant SOC reports are obtained and that User Entity Controls noted in the SOC reports are in place and operating effectively at the Department.

In addition, the Department did not include language in its contract with its new EBT service provider specifying an EBT SOC report timeframe covering a full 12 months from the previous report, and accepted the service organization-provided SOC report that only covered a portion of the state fiscal year. The Department indicated that its EBT service provider has stated that it does not believe that it is required under federal regulations to cover a full year with its SOC report and that it, instead, provided a letter addressing the period gap; however, the Department has not contacted the USDA to determine if the shorter coverage period will comply with federal regulations.

WHY DO THESE PROBLEMS MATTER?

By not reviewing and evaluating the deficiencies noted in the EBT and CBMS SOC reports and ensuring that User Entity Controls are in place, the Department cannot determine whether the EBT and CBMS control environments have weaknesses that could affect the programs using those systems and increase the risk over financial reporting. As a result, the system processes could have inaccuracies due to a lack of these

controls. In addition, by accepting a 9-month SOC report from the service provider without seeking clarification of the federal regulations from the USDA, the Department risks noncompliance with federal regulations and, as a result, may ultimately face federal sanctions.

FEDERAL DEPARTMENT	DEPARTMENT OF AGRICULTURE
FEDERAL AWARD NUMBERS	3CO400401 3CO400421 3CO430321 3CO430431
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA No.	10.551, SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-070 AND 2016-076	

RECOMMENDATION

2018-065

The Department of Human Services (Department) should strengthen its internal controls over third-party service organizations systems by:

- A Ensuring that the Department's policies and procedures requiring reviews and follow-up processes for identifying and addressing exceptions associated with the Colorado Benefits Management System (CBMS) for the System and Organization Controls (SOC) reports are enforced. This should include ensuring that exceptions noted in the SOC reports are remediated.
- B Documenting within policies and procedures a process for ensuring that all relevant service provider and subservice organization SOC reports are obtained and reviewed and that Complementary User Entity Controls noted in the CBMS SOC reports are fully assessed and implemented by the Department.
- C Working with the U.S. Department of Agriculture to determine

whether the period of coverage currently provided in its Electronic Benefits Transfer (EBT) service provider's SOC report complies with federal regulations and that the second service organization provides a SOC report. If not, the Department should take steps to ensure compliance, such as specifying and enforcing an appropriate period of coverage in its EBT service provider contract that will ensure that the audit period provides coverage in accordance with federal requirements.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) will strengthen its internal controls over third-party "service organizations" systems by:

A PARTIALLY AGREE. IMPLEMENTATION DATE: MAY 2019.

The Department partially agrees with this recommendation because we need to create stronger processes for follow-up on CBMS issues. The Department disagrees with the statement that we have failed to work with our service provider to resolve all exceptions. The 2018 CBMS SOC report shows 7/9 improved and 2/9 remained the same. For CBMS we have fewer exceptions in 2018 than identified in 2017, which shows identification and movement toward resolution.

AUDITOR'S ADDENDUM

As noted in the finding, six of the nine exceptions identified in the CBMS service provider SOC report we reviewed represented exceptions that were repeated from the prior year, which indicates that the Department has not ensured that its service provider is adequately remediating identified issues.

B PARTIALLY AGREE. IMPLEMENTATION DATE: MAY 2019.

The Department partially agrees with this recommendation. We will work with OIT to implement a process to ensure all Complementary

User Entity Controls noted in the CBMS SOC report are fully assessed and implemented. The Department does not agree that we are required to review the subservice SOC reports. According to the AICPA SSAE 18 standards, the service organization is responsible for monitoring controls at subservice organizations and this can occur in many ways. For example, for EBT, FIS obtains and reviews SOC reports for their subservice providers and ensures any identified issues are resolved.

AUDITOR'S ADDENDUM

The CBMS SOC report opinion specifically indicates that the SOC examination did not extend to the controls of the subservice organizations and, as such, the Department lacks any assurance that the subservice organization controls have been reviewed or that the service organization is sufficiently monitoring those controls.

C DISAGREE. IMPLEMENTATION DATE: NOT APPLICABLE.

The Department disagrees with this recommendation because there is language in the contract that was reviewed and approved by FNS stating that USDA-OIG performs reviews to ensure FIS complies with federal regulations. FIS provided a letter that was sent to the OSA, explaining they provided the SOC reports required per federal regulations. According to 7 C.F.R. §274.1(i)(2), “[t]he State agency must obtain an examination by an independent auditor of the transaction processing [emphasis added] of the State EBT service provider.... The examination must be done at least annually....” The Government Payment SOC report, testing EBT transaction processing, covered a 12-month period. The Department sent the OSA examples of USDA-OIG audits of States’ compliance with 7 C.F.R. §274.1, showing USDA-OIG reviewed three states that contract with FIS and found no compliance exceptions. Those states received the same SOC reports that the Department received from FIS.

AUDITOR'S ADDENDUM

As noted in the finding, federal SNAP program regulations issued

by USDA require the Department to obtain a SOC report of the EBT system that covers the entire period since the previous examination period. Other ancillary documents and other states' compliance letters do not provide assurance to the Department that it is in compliance with USDA regulations.



DEPARTMENT OF PERSONNEL & ADMINISTRATION

The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the Executive Branch of state government. The Department provides general support for state departments.

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The OSC is responsible for managing the financial affairs of the State of Colorado.

The results of our Fiscal Year 2018 audit identified issues resulting in a recommendation for the Statewide Indirect Cost Allocation Plan (SWCAP). We identified one SIGNIFICANT DEFICIENCY related to this plan.

CONTROLS OVER STATEWIDE INDIRECT COST ALLOCATION PLAN

The OSC is responsible for preparing the SWCAP yearly as required by the provisions of Title 2, Part 200 of the U.S. Code of Federal Regulations, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The SWCAP is a plan negotiated between the OSC and the federal Division of Cost Allocation (DCA) within the Department of Health and Human Services (HHS). The OSC then distributes the SWCAP to state agencies for their use. The SWCAP is used to recoup costs billed to federal programs from central service agencies such as motor pools, data centers, the State Treasurer, and various services provided by the Governor's Office.

Indirect costs are expenses that are not directly attributable to a specific program or service within the organization. In the State, indirect costs come in two forms: (1) Statewide indirect costs—certain centralized costs meeting the criteria of allowable in the Uniform Guidance, including some costs for services provided to all state departments by the DPA, the State Treasurer, and the Office of State Planning and Budgeting within the Governor’s Office; and (2) departmental indirect costs—centralized costs incurred within an office or division of the department, such as the executive director’s office or human resources office, that relate to services provided to all divisions and programs. These Statewide indirect costs that meet the criteria as allowable in the Uniform Guidance are reported as part of the State’s SWCAP.

The SWCAP prepared and submitted by the OSC during Fiscal Year 2018 outlined the methodology that will be followed by the state departments during Fiscal Year 2020 when allocating indirect costs incurred by the state departments to various federal programs. The first section of the SWCAP must contain the OSC’s planned allocation of statewide central service indirect costs to state departments and higher education institutions, and includes schedules in the SWCAP that allocate the centralized indirect costs to the state departments that use these services. The second section must contain a reconciliation of billed services to the statewide financial statements for Fiscal Year 2016.

The OSC uses the indirect costs allocation basis from the SWCAP to prepare the Statewide Appropriations Plan (Plan) to submit to the Joint Budget Committee (JBC) and the Office of State Planning and Budgeting (OSPB). The JBC and OSPB use the indirect cost allocation basis from the Plan in the preparation of the Statewide Appropriations Report (Long Bill), and in the budgeting and appropriation of indirect costs for state departments.

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

The purpose of the audit work was to assess the OSC's internal controls over its preparation of the SWCAP to determine whether the SWCAP was accurate, complete, and complied with federal regulations.

During our Fiscal Year 2018 audit, we reviewed the SWCAP and related supporting documentation including schedules that the OSC prepared and submitted to DCA in April 2018 for Fiscal Year 2020. The SWCAP we reviewed was prepared using information from the State's Fiscal Year 2016 audited financial statements—the most recent audited financial statements available at the time of SWCAP preparation. Additionally, we reviewed the OSC's policies and procedures over the preparation of the SWCAP and tested the OSC's reconciliations between the SWCAP and the financial records to ensure that any significant variances were appropriately explained.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations require non-federal entities to prepare the SWCAP under the following requirements:

- Regulation [2 CFR 200.416(a)] requires states to have a process whereby central service indirect costs can be identified and assigned to benefitted activities on a reasonable and consistent basis.
- Regulation [2 CFR 200.416, Appendix V, C] requires the State's central service indirect cost allocation to include all central service indirect costs that will be claimed under Federal awards.

Federal regulation [2 CFR 200.303(a)] also requires states to establish and maintain effective internal controls over federal awards. The OSC has adopted the *Standards for Internal Control in the Federal*

Government issued by the Comptroller General of the United States (Green Book) as the framework for all state departments for their internal control structure. As a result, the OSC is required to design effective internal controls in compliance with the Green Book. Under Principle 16.01 of the Green Book, the OSC must establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

State statute [Section 24-17-102(1)(c), C.R.S.] requires departments, and all agencies within departments, to institute and maintain adequate authorization and record-keeping procedures so that effective accounting controls provide accurate records of assets, liabilities, revenues, and expenditures. Additionally, state statute [Section 24-17-102(1)(e), C.R.S.] requires an effective procedure of internal review process.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified issues related to the OSC's internal controls over, and compliance with, federal requirements related to the OSC's compilation of the SWCAP during Fiscal Year 2018 as noted below:

- While the SWCAP summary schedule showed an accurate allocation of indirect costs, the SWCAP detailed schedule contained mathematical inaccuracies in indirect costs amounts incurred by the Central Services Division within DPA. Specifically, the mathematical errors in the detailed schedule resulted in an allocation of \$209,699 of indirect costs to the Executive Director's Division within DPA instead of DPA's Central Services Division.
- The OSC incorrectly allocated \$26,577 of indirect costs from DPA, Treasury, and Governor's Office to DPA's Central Services Division instead of allocating those costs to the higher education institutions that used the services.

- The OSC did not maintain sufficient evidence of supervisory review(s) performed on the SWCAP, such as the reviewer's initials or signature.

We identified the errors noted above in the SWCAP plan on April 6, 2018. The OSC corrected the errors and re-submitted a revised SWCAP to DCA on June 29, 2018.

WHY DID THESE PROBLEMS OCCUR?

The OSC did not have sufficient internal controls in place to ensure that the SWCAP was accurate, complete, and compliant with Uniform Guidance before submitting it to DCA during Fiscal Year 2018. While the OSC had policies and procedures for the preparation of the SWCAP, including steps to reconcile the various SWCAP schedules to the underlying financial records, these policies did not include steps to validate the mathematical accuracy and completeness of each SWCAP schedule prior to submission to DCA. Additionally, the current policies and procedures lacked definitions of staff roles and responsibilities for supervisory reviews and recorded evidence of these reviews. OSC staff indicated that the supervisory review conducted over the SWCAP was informal, which resulted in an ineffective review. Therefore, although the OSC indicated that a system error caused the mathematical errors in the detailed schedule, the OSC did not identify the errors.

WHY DO THESE PROBLEMS MATTER?

By not validating the mathematical accuracy and completeness of the SWCAP schedules and defining the roles and responsibilities for an effective supervisory review over the SWCAP, the OSC increases the risk of incorrectly allocating central service indirect costs to state departments and institutions of higher education. If these costs are incorrectly allocated, the federal government could, in turn, disallow reimbursement of indirect costs related to the State's federal programs. In addition, if the SWCAP indirect cost allocations are incorrect, the Plan submitted by the OSC to the JBC and the OSPB could also be incorrect, risking an inaccurate preparation of the Long Bill prepared by the JBC.

FEDERAL AGENCY	DEPARTMENT OF DEFENSE, DEPARTMENT OF THE INTERIOR, DEPARTMENT OF LABOR, DEPARTMENT OF STATE, DEPARTMENT OF VETERANS AFFAIRS, ENVIRONMENTAL PROTECTION AGENCY, DEPARTMENT OF EDUCATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	VARIOUS
FEDERAL AWARD YEARS	2016, 2017, 2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA Nos.	12.632, LEGACY RESOURCE MANAGEMENT PROGRAM; 15.437, MINERALS LEASING ACT; 17.207, 17.804, 17.801, EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES, LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM, DISABLED VETERANS' OUTREACH PROGRAM (EMPLOYMENT SERVICE CLUSTER); 19.703, CRIMINAL JUSTICE SYSTEMS; 64.015, VETERANS STATE NURSING HOME CARE; 66.605, PERFORMANCE PARTNERSHIP GRANTS; 84.287, TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS; 93.575, 93.596, CHILD CARE AND DEVELOPMENT BLOCK GRANT, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND (CHILD CARE AND DEVELOPMENT FUND CLUSTER); 93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.775, 93.777, 93.778, STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS, STATE MEDICAID FRAUD CONTROL UNITS, MEDICAL ASSISTANCE PROGRAM (MEDICAID CLUSTER); 93.959, BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE; 93.667, SOCIAL SERVICES BLOCK GRANT; VARIOUS, STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER
COMPLIANCE REQUIREMENT	ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION

2018-066

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over the preparation of the Statewide Indirect Cost Allocation Plan (SWCAP) to

ensure that it is accurate, complete, and compliant with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) by:

- A Updating its current policies and procedures to include steps to validate the mathematical accuracy and completeness of the SWCAP schedules prior to submission to the federal Department of Health and Human Services' Division of Cost Allocation.
- B Ensuring that the updated policies and procedures define the roles and responsibilities for staff supervisory review(s) of the SWCAP and requiring the maintenance of sufficient documentary evidence of supervisory reviews.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Office of the State Controller agrees with this recommendation. Mathematical calculation error occurred due to compatibility issues between MaxCars software and State's updated firewall and security software. OSC will work with OIT's security team to obtain necessary administrative approval in order for MaxCars software to perform mathematical calculations without interruptions. The OSC has updated its current procedures to validate the mathematical accuracy of the Statewide Cost Allocation Plan schedules by including a step in the checklist for each Section. In addition, the general procedures have been updated to reflect the requirement for the preparer of the Plan to review the Plan for mathematical accuracy. These steps will occur prior to the submission of the Plan to the federal government.

- B AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Office of the State Controller agrees with this recommendation. The OSC has updated its current procedures to define the roles and

responsibilities for both preparer and supervisory reviews of the Statewide Cost Allocation Plan. A checklist and preparer/reviewer sign-off sheet has been created, and current procedures have been updated with a section on supervisory and management review that outline roles and responsibilities with respect to review of the Plan. Supervisory reviews will be completed and documented prior to the submission of the Plan to the federal government.

DEPARTMENT OF THE TREASURY

The State Constitution establishes the position of State Treasurer, an elected official who serves a 4-year term. The State Treasurer oversees the Department of the Treasury (Treasury).

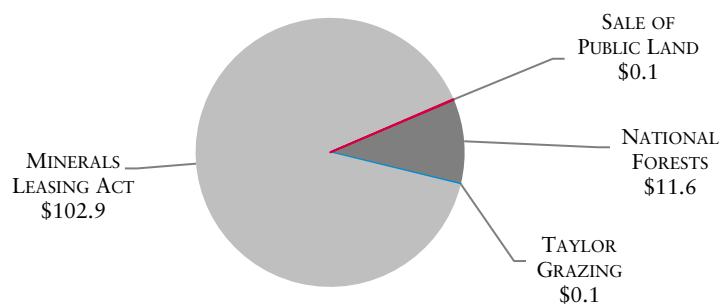
Treasury manages the State's cash flow and pooled investments, and implements and monitors the State's cash management procedures by acting as the State's banker and investment officer. Treasury also manages and directly administers programs in the areas of senior and veteran property taxes, unclaimed property, and certain loan programs. In Fiscal Year 2018, Treasury was appropriated approximately \$524.1 million and 33 full-time equivalent (FTE) staff.

During Fiscal Year 2018, Treasury expended approximately \$114.7 million in federal funds. As part of our Fiscal Year 2018 audit, we tested Treasury's compliance with federal grant requirements for the Minerals Leasing Act program [CFDA No. 15.437].

In Fiscal Year 2018, Treasury's expenditures for the Minerals Leasing Act program (Program) totaled approximately \$102.9 million.

The following chart shows total federal expenditures by federal program for Treasury.

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



SOURCE: 2018 Statewide Schedule of Expenditures of Federal Awards.

The results of our Fiscal Year 2018 audit identified one MATERIAL WEAKNESS for the Minerals Leasing Act program.

MINERALS LEASING ACT— SUBRECIPIENT MONITORING AND REPORTING

In 1920, the United States Congress passed the Minerals Leasing Act. This act directs the federal Office of Natural Resources Revenue (ONRR) within the U.S. Department of the Interior to share 50 percent of mineral leasing revenue received by the ONRR with states that generate mineral lease revenue. Program revenue is revenue that companies pay to the federal government for leasing federal land and for the right to extract minerals from that land. According to the act, revenue is to be used by states as the individual state's legislature directs, giving priority to those sections of the state that are socially or economically impacted by the development of minerals leased for planning, construction and maintenance of public facilities, and provision of public service.

For Colorado, ONRR distributes Program funds [CFDA No. 15.437] to Treasury, which subgrants, or *passes through*, Program funds to the Department of Local Affairs (DOLA), the Department of Natural Resources (DNR), the Department of Higher Education (DHE), and the Department of Education (DOE) as prescribed by Section 34-63-102, C.R.S. DOLA then passes Program funds through to local governments impacted by mineral leasing, such as cities and counties. These local governments are considered subrecipients of the grant, and may use the Program monies for planning, construction, and maintenance of public facilities and for public services.

During Fiscal Year 2018, ONRR distributed \$102.9 million in Program revenue to Treasury. Treasury passed \$85.9 million of the Program

funds to DOLA, DNR, DHE, and DOE; and \$17.0 million of the Program funds to local government subrecipients. DOLA then passed \$33.1 million of Program funds through to local government subrecipients.

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

The purpose of the audit work was to determine whether Treasury had adequate internal controls in place over, and complied with, federal subrecipient monitoring and reporting requirements for the federal Minerals Leasing Act. We also sought to determine whether Treasury's Exhibit K1, *Schedule of Federal Assistance* (Exhibit K1), submitted to the Department of Personnel & Administration's Office of the State Controller (OSC) for Fiscal Year 2018, was accurate.

As part of our testing, we conducted interviews with Treasury staff regarding its policies and procedures over the monitoring of Program funds during Fiscal Year 2018, and reviewed Treasury's Exhibit K1 to verify the accuracy of the information reported to the OSC and to assess Treasury's compliance with OSC instructions. Additionally, we tested a sample of five local governments to determine whether each of the local government subrecipients properly reported Program monies received from DOLA on its *Schedule of Expenditures of Federal Awards* (SEFA), and if each local government received a Single Audit as required by federal regulations.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

Federal regulations [2 CFR 200.303] require that the Department, as a federal grant recipient, must "establish and maintain effective internal

controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulation and the terms and conditions of the federal award.” Federal regulations [2 CFR 200.331] further require that the Department, as the primary recipient of the Program monies, ensure that every subaward made by Treasury is clearly identified to the subrecipient as a subaward and include the following:

- Catalog of Federal Domestic Assistance (CFDA) number
- Name of the program, name of the federal awarding agency, and the name of the department awarding the Program monies
- Contact information for the department
- Dollar amount made available

The State, as well as any local governments receiving federal funds, are required to present their SEFA in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Federal regulations [2 CFR 200.510(b)] specifically require that the SEFA include information on each federal award expended during the year, including the total amount provided to subrecipients from each federal award. Any non-federal entity that expends \$750,000 or more in total federal awards during the entity’s fiscal year must undergo a Single Audit or program-specific audit for that year. Federal regulations [2 CFR 200.331(f)] further require that Treasury, as the primary recipient, ensure that any non-state subrecipients receiving Program funds from the State during a given fiscal year report the funds on their respective SEFAs and, if the subrecipient expends \$750,000 or more in total federal awards during the year, undergo a Single Audit.

In order to prepare the state SEFA, the OSC requires state departments to submit an Exhibit K1 each year to report expenditures, receipts, and receivables for each federal grant program administered by the department during the fiscal year. The OSC indicates in its *Fiscal*

Procedures Manual (Manual) and exhibit instructions that federal grants passed through to another state agency by a department must only be reported on the Exhibit K1 of the department that received the award “from an entity external to the state government of Colorado” in order to ensure that federal awards are not improperly duplicated on the SEFA.

Furthermore, federal awards passed through to another state department or institution are to be reported in the *Expenditures-Direct and Indirect* column of the Exhibit K1 rather than the *Expenditures-Passed Through to Subrecipient* column because the federal government does not consider expenditures at the same level of government (e.g., State) to be expenditures by subrecipients. Because Treasury maintains the Exhibit K1 reporting responsibility for the Program, it is responsible for reporting the appropriate split between funds expended at the state level by any department and funds passed through to subrecipients outside of the State (e.g., at the local government level.)

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that Treasury did not comply with federal subrecipient monitoring and reporting requirements for the Program during Fiscal Year 2018. Specifically, we identified the following:

- Treasury did not ensure that Treasury or DOLA staff communicated required subaward information to its Program subrecipients in accordance with federal regulations. Specifically, we determined that DOLA made a total of \$33.1 million in Program payments to 341 local governments during Fiscal Year 2018, but did not indicate to the local governments that the payments represented federal grant funds or provide required information including:
 - ▶ Catalog of Federal Domestic Assistance (CFDA) number
 - ▶ Name of the program, name of the federal awarding agency, and the name of the department awarding the Program monies

- ▶ Contact information for the department
- ▶ Dollar amount made available
- Treasury did not ensure that it or DOLA had procedures in place to ensure that its Program subrecipients appropriately reported Program money on their SEFAs. Specifically, none of the five local governments we tested (100 percent) reported any Program monies on their most recently issued SEFAs.
- Treasury improperly classified approximately \$11.5 million in federal funding as monies passed through to local governments for the Program [CFDA NO. 15.437] on the Exhibit K1 that Treasury submitted to the OSC for Fiscal Year 2018. Specifically, Treasury erroneously included the full amount of Program funds it passed through to other state agencies as subrecipient expenditures when it should have only recorded the amount passed through by any of the state agencies to agencies outside of the state. As a result, the State's direct expenditures for the Program were understated on the SEFA by \$11.5 million and the State's subrecipient expenditures were overstated by \$11.5 million.

WHY DID THESE PROBLEMS OCCUR?

Treasury did not have adequate internal controls in place during Fiscal Year 2018 to ensure that it complied with federal subrecipient monitoring and reporting requirements. Specifically, it did not have formal processes in place to ensure that Treasury staff and DOLA staff communicated required information to the local government Program funds recipients; local government subrecipients reported Program grant money on their SEFAs; and that local governments received a Single Audit, if applicable, as required by federal regulations. Additionally, Treasury did not have adequate procedures in place to ensure it followed the Manual and exhibit instructions when the Treasury Exhibit K1 was prepared.

WHY DO THESE PROBLEMS MATTER?

By failing to ensure that Treasury and DOLA staff communicated the required information to the local governments, and not properly preparing the Exhibit K1, Treasury failed to comply with federal subrecipient and reporting requirements in relation to the Program. Furthermore, we found that one of the five local governments we sampled (20 percent) failed to undergo a Single Audit. The local government received approximately \$900,000 in Program monies that exceeded the \$750,000 threshold requiring a Single Audit; however, because the local government was unaware that the Program funds received were required to be reported on the SEFA, it did not receive a Single Audit.

Overall, Treasury's insufficient monitoring of Program subrecipients could result in future federal funding being reduced. In addition, if Treasury does not appropriately communicate federal grant award requirements to other state agencies and non-state subrecipients in the future, it could ultimately result in other local governments not receiving Single Audits, as required.

FEDERAL AGENCY	DEPARTMENT OF THE INTERIOR
FEDERAL AWARD NUMBER	N/A
FEDERAL AWARD YEARS	2018
PASS THROUGH ENTITY	NONE
CFDA No.	15.437, MINERALS LEASING ACT
COMPLIANCE REQUIREMENT	REPORTING (L) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION

2018-067

The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by:

- A Communicating required federal award information, including the Catalog of Federal Domestic Assistance number, program name and federal awarding agency, department contact information, and dollar amount, as well as reporting and other requirements for the grant, when passing funds through to other state agencies or non-state subrecipients.
- B Developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds, including the Department of Local Affairs, communicate the required federal award information to their subrecipients. This monitoring process should be detailed enough to provide reasonable assurance that subrecipients understand the terms and conditions of the subaward, that they appropriately report the Program grant receipts and expenditures on their *Schedule of Expenditures of Federal Awards*, and that they follow any other federal auditing requirements related to the grant awards.
- C Implementing a supervisory review process to ensure that the Exhibit K1, *Schedule of Federal Assistance*, is prepared in accordance with the Department of Personnel & Administration's Office of the State Controller *Fiscal Procedures Manual*.

RESPONSE

DEPARTMENT OF THE TREASURY

- A AGREE. IMPLEMENTATION DATE: NOVEMBER 2019.

Following distribution of funds to subrecipients in September, the Department of Treasury will communicate required federal award information, CFDA number, program name and federal awarding agency, department contact information, and dollar amount when passing funds through to other state agencies or non-state subrecipients in the form of a confirmation letter to be signed and returned to the Department of Treasury by the subrecipients to ensure reasonable assurance of compliance with monitoring and reporting requirements.

B AGREE. IMPLEMENTATION DATE: NOVEMBER 2019.

Following distribution of funds to subrecipients in September, the Department of Treasury will communicate required federal award information, CFDA number, program name and federal awarding agency, department contact information, and dollar amount when passing funds through to other state agencies or non-state subrecipients in the form of a confirmation letter to be signed and returned to the Department of Treasury by the subrecipients to ensure reasonable assurance of compliance with monitoring and reporting requirements. The Department of Treasury will follow up with any entities that do not return their letter to ensure that they have the information they need and are aware of their reporting requirements.

C AGREE. IMPLEMENTATION DATE: NOVEMBER 2019.

The Department of Treasury will ensure that the Department of Local Affairs and other state agencies have the necessary information to appropriately report funds distributed to non-state subrecipients. The Department of Treasury Controller will record the distributions on the SEFA (Exhibit K1) and the Department of Treasury CFO will review and confirm the accuracy of the numbers reported.



DISPOSITION

OF PRIOR AUDIT RECOMMENDATIONS

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2012 through 2017 and include only the recommendations not fully implemented as of our Fiscal Year 2017 Statewide Audit. The disposition is the implementation status as of June 30, 2018.

The classification of findings described in SECTION I: REPORT SUMMARY has been included throughout the dispositions, as needed. If the disposition is implemented, the classification is not applicable; if the disposition references a current year recommendation, the classification will be included with the current year finding. All findings classified as significant deficiencies or material weaknesses with a disposition of deferred will be listed in SECTION II: FINANCIAL STATEMENT FINDINGS and SECTION III: FEDERAL AWARDS FINDINGS following each department's current findings and will include a new recommendation number for Fiscal Year 2018.

DEPARTMENT OF AGRICULTURE	
RECOMMENDATION 2017-001	
STATUS	The Colorado State Fair Authority should continue the implementation of the Strategic Business Plan for long-term financial stability. This may also include continuing to work with the Colorado Department of Agriculture and the Joint Budget Committee to obtain additional appropriations in the State Long Bill, seeking new sources and increased contributions to ensure continued operations.
PARTIALLY IMPLEMENTED	NOTE: THE AUTHORITY IS CONTINUING TO IMPLEMENT ITS STRATEGIC BUSINESS PLAN. THE AUTHORITY IMPROVED ITS CASH FLOW BY \$1.1 MILLION FROM FISCAL YEAR 2017 TO 2018 AND PAID OFF ITS LOAN TO THE STATE TREASURY BY JUNE 30, 2018. THE AUTHORITY PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JUNE 30, 2021.
CLASSIFICATION: OTHER MATTER	

DEPARTMENT OF CORRECTIONS	
RECOMMENDATION 2017-002	
STATUS	The Department of Corrections (Department) should strengthen its internal controls over inventory by:
A	<p>PARTIALLY IMPLEMENTED</p> <p>Establishing written procedures over the inventory reconciliation process involving Colorado Correctional Industries (CCI), and the general accounting office. The written procedures should address the monthly and yearly reconciliation process among the inventory counts, the CCI inventory tracking spreadsheet, and the Colorado Operations Resource Engine balances.</p> <p>NOTE: THE DEPARTMENT HAS DEVELOPED AND IMPLEMENTED A NEW PROCESS; HOWEVER THE DEPARTMENT HAS NOT FORMALLY DOCUMENTED THE NEW PROCESS. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 2018.</p>
B	<p>IMPLEMENTED</p> <p>Establishing and implementing training procedures on inventory reconciliation processes to ensure that all staff are adequately trained.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-049	
STATUS	The Department of Corrections should strengthen its internal controls to ensure it complies with federal requirements for allowable costs and activities for the Wild Horse and Burro Resource Management program (WHIP) by:
A	<p>IMPLEMENTED</p> <p>Developing and implementing policies and procedures for allocating payroll costs to WHIP. These should include documentation requirements to support the actual amount of time staff spent on the WHIP and a reconciliation process for any payroll charges that are based on a budget estimate.</p>
B	<p>IMPLEMENTED</p> <p>Improving the supervisory review process over expenditures charged to the WHIP to ensure the expenditures are allowable under the grant award.</p>
C	<p>IMPLEMENTED</p> <p>Correcting known errors for payroll to ensure the Department's accounting records accurately reflect actual costs incurred for the WHIP.</p>

RECOMMENDATION 2017-050		
STATUS		The Department of Corrections should strengthen its internal controls to ensure it complies with the cash management requirements for the Wild Horse and Burro Resource Management program (WHIP) by:
A	PARTIALLY IMPLEMENTED	Revising its cash management policies and procedures to align with the Bureau of Land Management WHIP requirement to request actual cost reimbursements. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-043.
B	PARTIALLY IMPLEMENTED	Submitting a corrected reimbursement request for the noted errors related to the period of July 2016 through January 2017 based on actual costs incurred for this period and working with Bureau of Land Management staff to resolve identified differences in reimbursements, including returning federal WHIP funds, as appropriate. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-043.
C	IMPLEMENTED	Providing program staff and Department management charged with grant oversight ongoing training over cash management compliance.

RECOMMENDATION 2017-051		
STATUS		The Department of Corrections should strengthen its internal controls to ensure it complies with federal reporting requirements for the Wild Horse and Burro Resource Management program by:
A	PARTIALLY IMPLEMENTED	Updating and implementing grant procedures related to federal reporting, to include reconciliation of reports to supporting documentation; documented supervisory reviews of the reports to ensure accuracy; and retainage of all required support, including submission confirmations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-043.
B	IMPLEMENTED	Providing training to all grant and internal audit staff on the requirements for federal reporting as specified under Uniform Guidance-Subpart F, including information on the Office of the State Auditor's (OSA) responsibility for auditing the Department as part of the Statewide Single Audit.
C	PARTIALLY IMPLEMENTED	Working with the Bureau of Land Management (BLM) to provide accurate cumulative expenditures, either with a revised SF-425 report or some other method approved by BLM. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-043.
D	IMPLEMENTED	Developing grant communication procedures that require timely notification to the OSA and/or the Office of the State Controller's when the Department receives a Single Audit request by a Federal agency.

RECOMMENDATION 2017-052		
STATUS		The Department of Corrections should strengthen its internal controls to ensure it complies with federal suspension and debarment requirements for the federal Wild Horse and Burro Resource Management (WHIP) program by:
A	IMPLEMENTED	Providing training to all grant staff on the federal compliance requirements associated with suspension and debarment.
B	IMPLEMENTED	Implementing procedures specifically addressing the federal requirements for the verification of entities to ensure they are not suspended or debarred by utilizing one or more of the methods described in 2 CFR 180.300.
C	IMPLEMENTED	Implementing a tracking method for all contracts associated with the WHIP and identifying an individual who will be responsible for monitoring procurement transactions to ensure that all future contracts for covered transactions incorporate federal language regarding entities being suspended or debarred.

OFFICE OF THE GOVERNOR		
RECOMMENDATION 2017-003		
STATUS		The Office of the Governor (Office) should strengthen its internal controls to ensure compliance with Governmental Accounting Standards Board (GASB) Statement No. 77 by:
A	IMPLEMENTED	Developing and implementing formal written policies and procedures to create a comprehensive process to analyze current and future programs administered by the Office of Economic Development and International Trade to ensure that the Office accurately reports these programs as part of the Exhibit U2 to the Office of the State Controller in accordance with GASB Statement No. 77.
B	IMPLEMENTED	Requiring Office staff to attend training on future GASB requirements, as applicable.

RECOMMENDATION 2017-004		
STATUS		The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to improve mainframe information security controls by:
A	NOT IMPLEMENTED	Ensuring compliance with Colorado Information Security Policies (Security Policies or Policy) and internal agency procedures. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-004.
B	NOT IMPLEMENTED	Working with the Department of Personnel & Administration (DPA) to clarify and document control responsibilities between DPA and OIT. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-004.

RECOMMENDATION 2017-006		
STATUS		The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to improve Colorado Personnel Payroll System (CPPS) change management controls by requiring regular reviews over access management to the CPPS test and production environments to ensure that access is provisioned appropriately.
NOT IMPLEMENTED		NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-005.

RECOMMENDATION 2017-007		
STATUS		The Governor's Office of Information Technology (OIT) should identify and reprioritize staff to improve GenTax information security controls by establishing procedures to monitor audit logs and ensuring that all access to the GenTax database is logged according to Security Policy requirements. OIT should also review audit settings on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time.
NOT IMPLEMENTED		NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-010.

RECOMMENDATION 2017-008	
STATUS	The Governor's Office of Information Technology should improve oversight of vendor contract compliance by formalizing a methodology when accepting other information security standards/frameworks in lieu of Colorado Information Security Policies (Security Policies), including actions to be performed to monitor compliance with such exceptions over the life of such contracts, and maintaining documentation of the rationale, approval, and monitoring actions for these vendors.
PARTIALLY IMPLEMENTED	NOTE: OIT DEVELOPED A STANDARD OPERATING PROCEDURE (SOP) AND IMPLEMENTED A PROCESS THAT OUTLINES THE REQUIREMENTS TO REVIEW AND APPROVE A VENDOR'S ESTABLISHED SECURITY FRAMEWORK, IN LIEU OF COMPLIANCE WITH THE COLORADO INFORMATION SECURITY POLICIES. DUE TO THE TIMING OF OIT'S IMPLEMENTATION OF THE SOP, STAFF HAVE NOT BEEN ABLE TO DEMONSTRATE THE ONGOING MONITORING, TO ENSURE THE VENDOR MAINTAINS CERTIFICATION UNDER THE APPROVED SECURITY FRAMEWORK. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY DECEMBER 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-009	
STATUS	The Governor's Office of Information Technology (OIT) should ensure physical security over the State's main data center by:
A	<p>PARTIALLY IMPLEMENTED</p> <p>Establishing formalized access management processes to mitigate the specific related problems noted in the confidential finding.</p> <p>NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 2018.</p>
B	<p>PARTIALLY IMPLEMENTED</p> <p>Ensuring compliance with Colorado Information Security Policies, OIT Cyber Policies, and OIT's data center standard operating procedures, related to physical access management.</p> <p>NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY APRIL 2019.</p>
C	<p>DEFERRED</p> <p>Establishing formalized policies, procedures and written agreements over physical access to mitigate the specific related problems noted in the confidential finding.</p> <p>NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JANUARY 2020 IMPLEMENTATION DATE.</p>
D	<p>DEFERRED</p> <p>Establishing formalized policies, procedures and written agreements over physical access to mitigate the specific related problems noted in the confidential finding.</p> <p>NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JANUARY 2020 IMPLEMENTATION DATE.</p>
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-010	
STATUS	The Governor's Office of Information Technology (OIT) should continue to require all OIT staff to annually complete training on the Security Policies and improve information technology internal controls by reconfiguring the online learning system to ensure it will document, record, and maintain OIT staff training records during the completion of annual training conducted during Fiscal Year 2018 and beyond.
PARTIALLY IMPLEMENTED	NOTE: WHILE OIT DID WORK WITH THE VENDOR TO CORRECT THE SYSTEM REPORTING PROBLEM, THE REPORTS GENERATED FROM THE TRAINING SYSTEM DO NOT CONTAIN A DATE STAMP TO SHOW WHEN THE REPORT WAS PULLED AND FOR WHAT TIME PERIOD. FURTHER, OIT DID NOT IMPLEMENT PROCEDURES TO OUTLINE HOW TO PULL REPORTS FROM THE TRAINING SYSTEM TO ENSURE OIT STAFF HAVE COMPLETED THE ANNUAL TRAINING REQUIREMENT. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY AUGUST 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-011		
STATUS		The Governor's Office of Information Technology should strengthen its internal controls over capital assets by:
A	IMPLEMENTED	Updating its current capital asset policies and procedures to incorporate a follow-up process in regard to unclear invoices and developing detailed guidance to analyze expenditures to ensure they are capitalized or expensed in compliance with Governmental Accounting Standards Board Statement No. 51 (GASB 51), the Office of the State Controller's <i>Fiscal Procedures Manual</i> (Manual), and State Fiscal Rules.
B	IMPLEMENTED	Ensuring that the current review process over capital asset transactions and related supporting information is performed with sufficient detail to properly capitalize or expense the costs in accordance with GASB 51, the Manual, and State Fiscal Rules.

RECOMMENDATION 2017-012 AND 2016-007		
STATUS		The Governor's Office of Information Technology (OIT) should improve internal controls over its service level commitment processes with other Executive Branch agencies by:
A	IMPLEMENTED	Documenting a written service level commitment procedure and communicating it to OIT staff responsible for drafting and managing service level commitments between OIT and the Executive Branch agencies.
B	IMPLEMENTED	Finalizing a service level commitment template that clearly outlines the minimum requirements. This template should be included with the service level commitment procedure recommended in PART A.
C	IMPLEMENTED	Instituting a tracking mechanism to ensure that service level commitments are in place, reviewed, and updated, as necessary.

RECOMMENDATION 2017-013 AND 2016-011		
STATUS		The Governor's Office of Information Technology (OIT) should improve oversight of CGI, as the CORE application's third-party service provider, to ensure compliance with the Colorado Information Security Policies (Security Policy or Policies) by:
A	IMPLEMENTED	Amending the CGI contract as necessary to clearly and unambiguously state that the contractor is required to comply with all current and future updated State of Colorado Information Security Policies. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	DEFERRED	Ensuring it has a process and effective mechanism in place to assess CGI for compliance with the CISPs including ensuring that CGI's policies and procedures for CORE comply with the Security Policies. NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2018 IMPLEMENTATION DATE.
C	PARTIALLY IMPLEMENTED	Amending the CGI contract as necessary to assign DPA/OSC primary responsibility for contract oversight, while stipulating that OIT should continue to ensure compliance with the Security Policies. NOTE: OIT DID NOT CLARIFY THE CONTRACT MONITORING RESPONSIBILITIES WITH DPA/OSC BY THE END OF FISCAL YEAR 2018. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2018.

CLASSIFICATION: SIGNIFICANT DEFICIENCY

RECOMMENDATION 2017-014, 2016-015, AND 2015-006		
STATUS		The Governor's Office of Information Technology (OIT) should improve information technology service agreement controls by:
A	PARTIALLY IMPLEMENTED	<p>Formalizing an agreement with the State Internet Portal Authority (SIPA) to ensure that SIPA complies with Colorado Information Security Policies, includes provisions required by OIT's vendor management policy and other applicable legal and regulatory information security requirements, and requires OIT's review and approval of any contract initiated by an Executive Branch agency for IT services provided by SIPA. This could be accomplished through a master agreement to ensure coverage of all state contracts.</p> <p>NOTE: WHILE OIT WORKED WITH THE STATE INTERNET PORTAL AUTHORITY TO FORMALIZE A MASTER AGREEMENT, THE PARTIES WERE UNABLE TO FINALIZE THIS AGREEMENT BY THE END OF FISCAL YEAR 2018. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2019.</p>
B	IMPLEMENTED	<p>Instituting an effective mechanism to track vendor agreements with SIPA.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2016.</p>
C	IMPLEMENTED	<p>Communicating with Executive Branch agencies OIT's responsibility to review and approve all SIPA contracts, in the event a formalized agreement is not put in place, as described in PART A.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2017.</p>
D	PARTIALLY IMPLEMENTED	<p>Updating all existing and future information technology service contracts between Executive Branch agencies and SIPA, as applicable, to comply with Colorado Information Security Policies and include the provisions required by the OIT's vendor management policy and other applicable legal and regulatory information security requirements, in the event that a formalized agreement is not put in place, as described in PART A.</p> <p>NOTE: WHILE OIT WORKED WITH THE STATE INTERNET PORTAL AUTHORITY TO FORMALIZE A MASTER AGREEMENT, THE PARTIES WERE UNABLE TO FINALIZE THIS AGREEMENT BY THE END OF FISCAL YEAR 2018. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2019.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-015, 2016-017, AND 2015-025		
STATUS		The Governor's Office of Information Technology should strengthen information security system operations, and change management controls over the State's accounting system, the Colorado Operations Resource Engine (CORE) interface server by:
A	NOT IMPLEMENTED	<p>Enforcing existing information security system configuration policies and procedures for the CORE interface server.</p> <p>NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-011.</p>
B	IMPLEMENTED	<p>Enforcing existing change management policies and procedures to ensure that requests for change (RFC)s are assigned to appropriate technical teams and personnel and that change requests are only closed upon verification that the requests have been adequately fulfilled.</p>
C	IMPLEMENTED	<p>Ensuring that the interface server is configured as required in the OIT RFC, which was closed inappropriately before applying the change.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2017.</p>

RECOMMENDATION 2017-016 AND 2016-044		
STATUS		The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by:
A	IMPLEMENTED	Disabling GenTax system access upon notification from the Department, as required by Security Policies. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	IMPLEMENTED	Granting GenTax new user access to the system in accordance with Security Policies by requiring that user access roles be clearly listed on the access request forms. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	NOT IMPLEMENTED	Working with the Department of Revenue (Department) to configure the Department's operating system to automatically disable users after 90 days of inactivity, as required by Security Policies. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-009.

RECOMMENDATION 2017-017 AND 2016-046		
STATUS		The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by:
A	IMPLEMENTED	Ensuring that account management criteria is followed when assigning support staff to the GenTax application and supporting systems. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	NOT IMPLEMENTED	Including account management criteria for periodic user access reviews performed on the GenTax supporting systems. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-008.
C	IMPLEMENTED	Establishing timelines for management to provide notification of user access removal to the access control team.
D	NOT IMPLEMENTED	Following and documenting compliance with Colorado Information Security Policy requirements. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-008.

RECOMMENDATION 2017-028		
STATUS		The Governor's Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve internal controls over the Colorado Unemployment Benefits System (CUBS), Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Applicant Resource (CLEAR) by:
A	PARTIALLY IMPLEMENTED	Developing and establishing adequate processes to comply with Security and OIT Cyber Policies, and IRS Publication 1075. NOTE: OIT IS WORKING WITH THE DEPARTMENT AND IS IN THE PROCESS OF DEVELOPING AND ESTABLISHING ADEQUATE PROCESSES TO COMPLY WITH SECURITY POLICIES, OIT CYBER POLICIES, AND IRS PUBLICATION 1075. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2018.
B	PARTIALLY IMPLEMENTED	Reconfiguring system settings and refining practices to mitigate the specific problems noted in the confidential finding related to account management. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-022.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-030	
STATUS	Once the Unemployment Insurance Modernization project is implemented and operational, the Governor's Office of Information Technology (OIT) should ensure that logging, monitoring, and reporting capabilities are in place; logs are reviewed and analyzed for inappropriate activity; and audit records are retained in accordance with applicable security requirements as agreed upon with the Department of Labor and Employment and in compliance with Colorado Information Security and OIT Cyber Policies.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2016-005		
STATUS		The Office of the Governor (Office) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by:
A	IMPLEMENTED	Developing, documenting, and implementing procedures for disabling CORE user access in a timely manner for employees that leave the Office.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	IMPLEMENTED	Establishing and implementing a process to periodically reconcile CORE access for all staff to ensure that access is disabled for former employees.

RECOMMENDATION 2016-008		
STATUS		The Governor's Office of Information Technology (OIT) should improve logical access controls over the CORE interface server by:
A	PARTIALLY IMPLEMENTED	Implementing appropriate account management controls to ensure compliance with all relevant information security and user account management policies. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-011.
B	PARTIALLY IMPLEMENTED	Training OIT staff on all relevant information security and user account management policies. NOTE: INCLUDED AS PART OF FISCAL YEAR 2017 RECOMMENDATION 2017-010.
C	IMPLEMENTED	Establishing a mechanism to hold staff accountable for following relevant information security and user account management policies. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.

RECOMMENDATION 2016-010	
STATUS	The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration, as needed, to improve KRONOS's general computer controls by documenting and testing a disaster recovery plan for KRONOS that incorporates all components listed in Colorado Information Security Policies
PARTIALLY IMPLEMENTED	NOTE: OIT DID NOT DOCUMENT A DISASTER RECOVERY PLAN FOR KRONOS. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY AUGUST 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING		
RECOMMENDATION 2017-018		
STATUS		The Department of Health Care Policy and Financing should strengthen its internal controls over capital assets by:
A	PARTIALLY IMPLEMENTED	Updating its capital asset policies and procedures to ensure that it is in compliance with Governmental Accounting Standards Board Statement No. 51 (GASB 51), the Office of the State Controller's <i>Fiscal Procedures Manual</i> (Manual), and State Fiscal Rules. NOTE: THE DEPARTMENT UPDATED ITS PROCEDURES DURING FISCAL YEAR 2018; HOWEVER, IT DID NOT IMPLEMENT THEM UNTIL AFTER THE FISCAL YEAR ENDED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2018.
B	IMPLEMENTED	Implementing an adequate review process over capital asset costs, including information provided by other divisions within the Department, and ensuring that the information is accurate and complete prior to capitalizing or expensing the costs in accordance with GASB 51, the Manual, and State Fiscal Rules.
C	IMPLEMENTED	Completing an analysis and reconciliation of all capitalized expenditures and depreciation and/or amortization, as applicable, related to the COMMIT project, including payroll, recorded in the State's accounting system, the Colorado Operations Resource Engine, and working with Office of the State Controller to correct the errors.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-019 AND 2016-021		
STATUS		The Department of Health Care Policy and Financing (Department) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by:
A	IMPLEMENTED	Updating, implementing, and complying with its own procedures for disabling CORE user access in a timely manner for employees that leave the Department. This should include establishing a specific timeframe and steps for disabling user accounts.
B	IMPLEMENTED	Reconciling CORE access to current employee listings on a monthly basis to ensure that access is appropriately disabled.
C	IMPLEMENTED	Cross training other employees within the finance division to ensure monthly CORE access reconciliations are performed.

RECOMMENDATION 2017-053		
STATUS		The Department of Health Care Policy and Financing should improve controls over its financial reporting internal controls, and to ensure compliance with federal regulations, by holding vendors accountable for contract provisions, including compliance with providing SOC 1, Type II reporting requirements, as well as reports from related subservice organizations, on an annual basis, for systems implemented under the COMMIT project. The reports should cover all managed system components, including database controls, relevant to internal controls over financial reporting.
DEFERRED		NOTE: THE DEPARTMENT PLANS TO FULLY IMPLEMENT THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2017-054		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Medicaid Program by:
A	NOT IMPLEMENTED	Providing training to the counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, and processing applications in a timely manner. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-044.
B	PARTIALLY IMPLEMENTED	Resolving CBMS system issues to ensure correct beneficiary information is displayed and processed, and that CBMS enrolls beneficiaries into the correct Medicaid program. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-044.
C	NOT IMPLEMENTED	Ensuring CBMS matches supporting documentation in the case file when updating the information in the system. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-044.
D	DEFERRED	Resolving the discrepancy with the Department <i>User Reference Guide</i> that is defined in the state regulations by providing the document or updating the regulation. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-055		
STATUS		The Department of Health Care Policy and Financing should improve its controls over providers participating in the Medicaid program by:
A	DEFERRED	Ensuring that provider licensing information contained in Colorado interChange is current, and ensuring that providers are appropriately licensed and in compliance with federal regulations while enrolled in the program. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
B	DEFERRED	Documenting policies and procedures for the monitoring process over its Medicaid provider eligibility fiscal agent to ensure that the fiscal agent is in compliance with their contract. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2017-056		
STATUS		The Department of Health Care Policy and Financing should improve its internal controls over the timely processing of medical claims for the Medicaid program by:
A	DEFERRED	Ensuring that monthly claims payment monitoring reports are generated and reviewed by the Department throughout the fiscal year. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
B	DEFERRED	Documenting policies and procedures over the timely processing of claims payments to ensure the fiscal agent is in compliance with its contract, including a requirement for appropriate documentation to substantiate that monitoring activities were conducted. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2017-057	
STATUS	The Department of Health Care Policy and Financing should comply with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs.
PARTIALLY IMPLEMENTED	NOTE: THE DEPARTMENT DEVELOPED POLICIES AND PROCEDURES FOR FFATA REPORTING AND SUBMITTED REPORTS AS OF JUNE 30, 2018. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JULY 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-058	
STATUS	The Department of Health Care Policy and Financing should develop and implement procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations issued by the Office of Management and Budget.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-059 AND 2016-051	
STATUS	The Department of Health Care Policy and Financing should improve its controls over the Medicaid and Children's Health Insurance Program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements. Specifically, it should:
A NOT IMPLEMENTED	Ensure that the new provider enrollment system is appropriately marking the results of the database matches. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-046.
B NOT IMPLEMENTED	Provide and maintain clear documentation within application records to demonstrate compliance with federal requirements and state regulations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-046.
C NOT IMPLEMENTED	Establish a process to obtain required information to complete Social Security Administration Death Master File database checks during enrollment and monthly post enrollment checks for owners, agents, and managing employees to ensure that they are not excluded from participating in the Medicaid program NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-046.
D IMPLEMENTED	Revalidate all existing providers as required by federal regulations.
E IMPLEMENTED	Ensure that post-enrollment site visits of providers who are designated as "moderate" or "high" categorical risks are completed in accordance with federal requirements upon implementation of Colorado interChange.

RECOMMENDATION 2017-060 AND 2016-052		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over third-party “service organizations” systems for Medicaid Management Information System (MMIS) and Colorado Benefits Management System (CBMS) by:
A	PARTIALLY IMPLEMENTED	Establishing a formal process to review SSAE 16 reports for MMIS and CBMS SSAE 16 reports. NOTE: THE DEPARTMENT DRAFTED PROCEDURES FOR ITS PROCESS TO REVIEW THE STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS (SSAE) REPORTS. ADDITIONALLY, THE DEPARTMENT IS CURRENTLY IN THE PROCESS OF UPDATING THE POSITION DESCRIPTION FOR THE PERSON RESPONSIBLE FOR REVIEWING THE SSAE REPORTS. THE POSITION DESCRIPTION WILL INCLUDE TASKS SPECIFIC TO REVIEWING THE REPORTS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS BY FEBRUARY 2019.
B	IMPLEMENTED	Instituting and documenting a monitoring process over its third-party service organizations to ensure they are held accountable for information system controls over the MMIS and CBMS, and that exceptions noted in the SSAE 16 reports are remediated in a timely manner.
C	IMPLEMENTED	Ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-061 AND 2016-053		
STATUS		The Department of Health Care Policy and Financing should improve its controls over subrecipient monitoring for the Medicaid and the State Children’s Health Insurance Program by updating its current subrecipient monitoring policies to ensure compliance with Uniform Guidance, including performing the required risk assessments.
PARTIALLY IMPLEMENTED		NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-049.

RECOMMENDATION 2016-054		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen its internal control policies and procedures addressing effective supervisory review processes over federal reporting by:
A	IMPLEMENTED	Ensuring that the Federal Financial Reports and its associated supporting documentation are accurate and complete prior to submission to the federal government.
B	IMPLEMENTED	Cross training other employees within the finance division to ensure detailed reviews are performed. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.

RECOMMENDATION 2016-056 AND 2015-034		
STATUS		The Department of Health Care Policy and Financing should continue to work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of health and safety certifications by:
A	IMPLEMENTED	Updating the tracking spreadsheet with completed survey dates. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	IMPLEMENTED	Formalizing the process of following up with DPHE on survey completion deficiencies, once identified. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Modifying the Medicaid Management Information System to automate the process for denying claims for facilities without current certifications in place for participation in the Medicaid program.

RECOMMENDATION 2016-059 AND 2015-037		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen controls to enforce proper authorizations and payments for non-preferred, restricted, and emergency prescription drug claims in the Medicaid program by:
A	IMPLEMENTED	Implementing processes to keep its pharmacy benefits management system updated with current information on all drugs that require prior authorizations. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	IMPLEMENTED	Implementing functionality in its pharmacy benefits management system to eliminate the ability for pharmacies to override emergency fill authorizations and to clearly identify each prescription that is an emergency fill. Once this system functionality is implemented, the Department should monitor aggregate data on a routine basis for proper use of emergency fills. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Implementing a routine risk-based claims review process to identify and address improper prescription drug claims that do not have prior authorizations, and provide information to update the pharmacy benefits management system. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
D	IMPLEMENTED	Reviewing the 5,154 prescription drug claims identified by this audit, which did not comply with state regulations, and recovering the questioned costs, as appropriate, from the pharmacies that received the funds.

RECOMMENDATION 2016-060 AND 2015-038		
STATUS		The Department of Health Care Policy and Financing (Department) should implement effective processes to ensure the appropriate utilization of prescription drugs by recipients and address overutilization within the Medicaid program by:
A	PARTIALLY IMPLEMENTED	Implementing special restrictions over the prescription drugs that a recipient receives through Medicaid if he or she meets established overutilization criteria. The Department should consider implementing various types of restrictions, such as on the number of prescriptions, drug types, and/or drug combinations that the over utilizing recipient receives within a set time frame, and on the number of providers who can prescribe to the recipient through Medicaid. NOTE: THE DEPARTMENT IMPLEMENTED A NEW PHARMACY BENEFITS MANAGEMENT SYSTEM DURING FISCAL YEAR 2017, BUT IS STILL WORKING TO PROGRAM THE SYSTEM TO INCLUDE SPECIAL RESTRICTIONS ON PRESCRIPTION DRUGS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 2018.
B	IMPLEMENTED	Analyzing the claims paid for the 17 recipients who appeared to over utilize prescription drugs through Medicaid, notifying the recipients' prescribers of potential overutilization, and based on the results of the analyses, referring the recipients to the Department's Drug Utilization Review Program and to law enforcement for investigation, as appropriate. NOTE: IMPLEMENTED IN FISCAL YEAR 2016.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2016-061 AND 2015-039		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen controls to detect and prevent health care provider fraud, abuse, and misuse related to prescription drugs in the Medicaid program by:
A	IMPLEMENTED	Implementing system controls, such as in the Medicaid Management Information System (MMIS) and pharmacy benefits management system, to automatically deny claims originating from excluded providers and terminated providers. This should include updating both MMIS and the pharmacy benefits management system to include National Provider ID's for all Medicaid providers and requiring pharmacies to enter these IDs for all claims.
B	IMPLEMENTED	Implementing a periodic review of prescription drug claims data to identify those originating from excluded and terminated providers, and recovering payments for the claims, as appropriate. This should include recovering payments for those unallowable claims identified by the audit, as appropriate.
C	IMPLEMENTED	Implementing routine processes to identify high risk prescribers using comprehensive risk criteria, periodically reviewing these prescribers' prescription drug claims, and referring them to the State's Medicaid Fraud and Control Unit for investigation, as appropriate, when their prescribing practices appear fraudulent.
NOTE: IMPLEMENTED IN FISCAL YEAR 2016.		

RECOMMENDATION 2013-026 AND 2012-026		
STATUS		The Department of Health Care Policy and Financing (Department) should continue working with the federal Centers for Medicare and Medicaid Services regarding the appropriate manner for reclassifying payments between the Children's Basic Health Plan (CBHP) and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received.
PARTIALLY IMPLEMENTED		NOTE: THE DEPARTMENT CONSULTED WITH THE FEDERAL AWARDED AGENCY AND RETURNED THE FULL AMOUNT OF THE FEDERAL CBHP FUNDS IDENTIFIED IN THE AUDIT RECOMMENDATION FOR PAYMENTS MADE ON BEHALF OF CLIENTS THAT SHOULD HAVE BEEN COVERED UNDER MEDICAID. THE DEPARTMENT IS IN THE PROCESS OF DRAFTING POLICIES AND PROCEDURES FOR IDENTIFYING AND CLAIMING THE EXPENDITURE AMOUNTS THAT WOULD HAVE BEEN INCURRED FOR SUCH CLIENTS UNDER MEDICAID. THE DEPARTMENT HAS INDICATED IT WILL FINALIZE THE PROCEDURES ONCE THE IMPLEMENTATION OF THE STATE'S NEW HUMAN RESOURCE INFORMATION SYSTEM (HRIS) IS IMPLEMENTED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY MARCH 2019.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

ADAMS STATE UNIVERSITY		
RECOMMENDATION 2017-020		
STATUS		Adams State University should continue to identify opportunities for revenue growth by considering new strategies in its recruitment efforts and by considering alternative avenues of financing. In addition, the University should search for efficiencies in its operations to decrease expenses and to minimize future losses.
DEFERRED		NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE AUGUST 2019 IMPLEMENTATION DATE.
CLASSIFICATION: OTHER MATTER		

RECOMMENDATION 2017-021		
STATUS		Adams State University should improve its internal controls over financial activities by:
A	PARTIALLY IMPLEMENTED	Ensuring that the University's formal policies and procedures over all financial activities are put into practice. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-016.
B	PARTIALLY IMPLEMENTED	Ensuring proper segregation of duties is present at the transactional and reconciliation level, and a secondary review is conducted over all transactions and bank reconciliations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-016.
C	PARTIALLY IMPLEMENTED	Providing adequate training to staff over the effective implementation of policies and procedures. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-016.
D	IMPLEMENTED	Following the procedures in accordance with the University's Financial Management Manual to assess the collectability of student accounts receivable and adjust the allowance for doubtful accounts based on the assessment.

AURARIA HIGHER EDUCATION CENTER		
RECOMMENDATION 2017-022		
STATUS		AHEC should ensure compliance with relevant accounting standards by:
A	IMPLEMENTED	Developing and implementing policies and procedures to record pension liability balances.
B	IMPLEMENTED	Increasing training for staff creating and approving journal entries for pension liability balances and new staff to ensure an understanding of the accounting policies and procedures.
C	IMPLEMENTED	Developing, documenting, and implementing policies and procedures to reconcile cash accounts, including Treasury cash and due to/from other accounts, on a monthly basis.
D	IMPLEMENTED	Developing, documenting, and implementing policies and procedures to ensure assets are properly capitalized, construction in progress balances are reviewed for existence, and capital assets are supported by appropriate documentation.
E	IMPLEMENTED	Working with the MIP consultant to develop reports in MIP that provide detailed information of accounts payable and implementing a process to reconcile these reports to the general ledger.
F	IMPLEMENTED	Updating the accrual policy to determine an appropriate threshold for evaluating invoices received after close that should be accrued and consistently applying the policy.

RECOMMENDATION 2017-023		
STATUS		AHEC should strengthen its internal controls over financial reporting to ensure compliance with statutory reporting requirements by:
A	IMPLEMENTED	Evaluating Accounting Services resources to ensure staffing is commensurate with workload and that staff are properly trained on the MIP system and financial reporting processes, and Office of the State Controller requirements, including deadlines.
B	IMPLEMENTED	Developing, documenting, and implementing policies and procedures to timely reconcile MIP and the Colorado Operations Resource Engine (CORE).
C	IMPLEMENTED	Addressing system challenges preventing the timely reconciliation of CORE and MIP. Specifically, the Center should work with its consultant to investigate and correct feed errors between MIP and CORE and complete the automated reconciliation.
D	IMPLEMENTED	Documenting difficulties encountered in the MIP implementation to identify areas to improve for future system implementations.
E	IMPLEMENTED	Evaluating system capabilities to not allow the same user to create and post the same journal entry and implementing the controls, as applicable.
F	IMPLEMENTED	Implementing formal documented policies and procedures regarding requirements for reviews of journal entries, including requirements for supervisory reviews and hard copy sign-offs and comparisons of all entries posted in MIP to the manual journal entry sign off, and training staff on the policies.

RECOMMENDATION 2017-024		
STATUS		AHEC should prioritize staff time to improve information technology controls to safeguard information contained in MIP by:
A	IMPLEMENTED	Developing, documenting, and implementing IT policies and procedures, including those related to system account management and change management.
B	IMPLEMENTED	Ensuring compliance with the National Institute of Standards and Technology (NIST) security framework to mitigate the specific related problems noted in the confidential finding.
C	IMPLEMENTED	Formalizing account management procedures, as well as documenting and retaining evidence to mitigate the specific related problems noted in the confidential finding.
D	IMPLEMENTED	Ensuring compliance with the National Institute of Standards and Technology (NIST) security framework to mitigate the specific related problems noted in the confidential finding.
E	IMPLEMENTED	Ensuring compliance with the National Institute of Standards and Technology (NIST) security framework to mitigate the specific related problems noted in the confidential finding.
F	IMPLEMENTED	Developing, documenting, and implementing program change controls to mitigate the specific related problems noted in the confidential finding.

RECOMMENDATION 2017-025		
STATUS		AHEC should improve information technology controls to safeguard information contained in CORE by developing, documenting, and implementing procedures for:
A	IMPLEMENTED	Disabling CORE user access in a timely manner for employees that leave the Center.
B	IMPLEMENTED	Periodically reconciling CORE access for all staff to ensure that access is disabled appropriately for terminated employees.

COLORADO COMMUNITY COLLEGE SYSTEM		
RECOMMENDATION 2017-062		
STATUS		The Colorado Community College System should ensure the various community colleges meet Title IV reporting requirements by:
A	IMPLEMENTED	Ensuring that Morgan Community College, Northeastern Junior College, and Pueblo Community College continue to identify and resolve errors noted on roster files and resubmit corrections to NSLDS within the required 10 business-day timeframe, which should include continuing to obtain and utilize the SCHER5 report.
B	IMPLEMENTED	Assisting Front Range Community College in developing policies and procedures to obtain and utilize the SCHER5 report to identify and resolve errors noted on roster files and resubmit corrections to NSLDS within the required 10 business-day timeframe.

RECOMMENDATION 2017-063		
STATUS		The Colorado Community College System should provide oversight and training to assist Northeastern Junior College with implementing internal controls over Direct Loan Student Account Statement data file reconciliations. The internal controls should include establishing policies and procedures to help ensure the SAS data files are obtained, reconciliations performed between the SAS data files and the institutional records, and the documentation maintained on a monthly basis.
IMPLEMENTED		

COLORADO STATE UNIVERSITY–SYSTEM		
RECOMMENDATION 2017-064		
STATUS		Colorado State University–System should improve internal controls over Student Financial Aid Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:
A	IMPLEMENTED	Continuing to develop and implement policies and procedures to ensure participating students' enrollment information is reported to NSLDS accurately and within 60 days for all students with a change in enrollment occurring during the school year. Specifically, the policies and procedures should include steps to ensure information provided to NSLDS is accurate and to follow up with NSLDS, as appropriate, to resolve issues if files are not being submitted in a timely manner.
B	IMPLEMENTED	Continuing to work with the National Student Clearinghouse to identify and resolve errors noted on roster files and resubmit corrections to NSLDS within the required 15 business-day timeframe.

DEPARTMENT OF HUMAN SERVICES		
RECOMMENDATION 2017-065		
STATUS		The Department of Human Services (Department) should strengthen its internal controls over the Colorado Child Care Assistance Program (CCCAP or Program) by:
A	PARTIALLY IMPLEMENTED	Continuing to provide detailed training to county caseworkers over CCCAP program areas and internal control procedures, including areas to address the issues identified in the audit. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-063.
B	PARTIALLY IMPLEMENTED	Improving the Program's follow-up on the quality assurance review process to ensure that caseworkers follow the CCCAP's policy and procedure manual regarding case file documentation, timely processing of applications and redeterminations, and proper data entry and income calculations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-063.
C	NOT IMPLEMENTED	Continuing to work on Child Care Automated Tracking System issues that caused incorrect parental fee calculations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-063.

RECOMMENDATION 2017-066		
STATUS		The Department of Human Services should work with the Governor's Office of Information Technology to strengthen information technology general controls over the Childcare Automated Tracking System (CHATS) by:
A	NOT IMPLEMENTED	Implementing separation of duties and access management procedures to address the problems identified in the detailed confidential finding. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-062.
B	NOT IMPLEMENTED	Developing and communicating separation of duties and access management policies and procedures for CHATS, as identified in the detailed confidential finding. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-062.

RECOMMENDATION 2017-067		
STATUS		The Department of Human Services (Department) should improve its internal controls over licensed child care providers under the Child Care Development Fund provider inspection process by:
A	PARTIALLY IMPLEMENTED	Strengthening its monitoring process to ensure that licensing staff maintain required documentation in provider inspection files, follow up on untimely submitted provider responses, and ensure providers acknowledge inspection reports (Reports) at the time they receive the Reports. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-064.
B	PARTIALLY IMPLEMENTED	Ensuring that child care licensing specialists receive additional training on specific requirements for the inspection processes defined within the Department's Standard Operating Procedures. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-064.

RECOMMENDATION 2017-068		
STATUS		The Department of Human Services (Department) should strengthen its internal controls and processes over the cash management of grant programs by:
A	IMPLEMENTED	Working with the Colorado Department of the Treasury to identify the appropriate draw patterns for its federal programs to ensure an interest neutral movement of funds and adjusting draw patterns contained in the Treasury-State Cash Management Improvement Act Agreement, as appropriate.
B	IMPLEMENTED	Creating procedures to set the draw request dates submitted via federal draw systems to meet the required draw patterns.
C	IMPLEMENTED	Developing a plan to perform outstanding cash management reconciliations of grant activity prior to July 2016 to identify any remaining outstanding funds that should be requested from the federal programs.

RECOMMENDATION 2017-069		
STATUS		The Department of Human Service (Department) should strengthen its internal controls over the preparation of the Exhibit K1, <i>Schedule of Federal Assistance</i> by:
A	IMPLEMENTED	Training staff on Exhibit K1 reporting requirements, including requirements for direct and pass-through expenditure classification, to ensure expenditures are reported appropriately on the Exhibit K1.
B	IMPLEMENTED	Improving the supervisory review process to provide for a complete and thorough review and approval of the Exhibit K1 completed by the Department.

RECOMMENDATION 2017-070 AND 2016-076		
STATUS		The Department of Human Services (Department) should strengthen its internal controls over third-party service organizations systems by:
A	PARTIALLY IMPLEMENTED	Establishing policies and procedures over reviews associated with the SSAE 16 reports. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-065.
B	PARTIALLY IMPLEMENTED	Documenting the review process over its third-party service providers to ensure that they are held accountable for information system controls over their systems and that the exceptions noted in the SSAE 16 reports are remediated in a timely manner. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-065.
C	PARTIALLY IMPLEMENTED	Ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-065.

RECOMMENDATION 2016-077		
STATUS		The Department of Human Services (Department) should improve its internal controls over federal grant subrecipient monitoring requirements by:
A	PARTIALLY IMPLEMENTED	<p>Instituting a supervisory review process over the Internal Audit Division's accumulated subrecipient tracking data to ensure required information is accurate and agrees to subrecipient-provided information and subrecipient Single Audit reports and that Division staff follow up with subrecipients on errors identified in Single Audit reports and in subrecipients' reporting to the Department to ensure that errors are corrected.</p> <p>NOTE: THE DEPARTMENT'S INTERNAL AUDIT DIVISION CREATED AN AUTOMATED SYSTEM FOR TRACKING SUBRECIPIENT SINGLE AUDIT REPORT SUBMISSIONS AND INSTITUTED SUPERVISORY REVIEWS. HOWEVER, THE DIVISION DID NOT BEGIN NOTIFYING COUNTIES AND COUNTY AUDITORS OF SPECIFIC ERRORS IN THE SUBRECIPIENT AUDIT REPORTS UNTIL JANUARY 2018. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY MARCH 2020.</p>
B	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.
C	IMPLEMENTED	<p>Updating the Department's subrecipient monitoring policies and procedures, as applicable, to reflect changes due to the implementation of federal <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) and the State's financial accounting system, the Colorado Operations Resource Engine, or CORE, as appropriate.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2017.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2013-7		
STATUS		The Department of Human Services (Department) should improve controls over payroll and ensure the enforcement of policies and procedures by:
A	IMPLEMENTED	<p>Reviewing payroll adjustments to ensure that they are calculated correctly.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2014.</p>
B	PARTIALLY IMPLEMENTED	<p>Ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review.</p> <p>NOTE: THE DEPARTMENT DEVELOPED AN INTERIM PROCESS FOR CERTIFYING TIME SHEETS WHILE WAITING FOR THE IMPLEMENTATION OF THE STATE'S NEW TIMEKEEPING SYSTEM. HOWEVER, WE IDENTIFIED ISSUES WITH TIMELY CERTIFICATION DURING OUR FISCAL YEAR 2018 AUDIT. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION UPON IMPLEMENTATION OF THE STATE'S NEW HUMAN RESOURCES INFORMATION SYSTEM, CURRENTLY SCHEDULED TO BE IMPLEMENTED IN SUMMER 2019.</p>
C	IMPLEMENTED	<p>Ensuring that employees' Personnel Action Forms are completed accurately.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2014.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

DEPARTMENT OF LABOR AND EMPLOYMENT		
RECOMMENDATION 2017-026		
STATUS		The Department of Labor and Employment (Department) should strengthen its account management internal controls over the Colorado Operations Resource Engine (CORE) system by implementing an effective review process to ensure that access to the system is appropriate, including reviewing for terminated users and current users with multiple IDs to disable such access in a timely manner in accordance with departmental procedures and Office of the State Controller's requirements.
IMPLEMENTED		

RECOMMENDATION 2017-027		
STATUS		The Department of Labor and Employment (Department) should work with the Governor's Office of Information Technology (OIT), and the CLEAR vendor, as applicable, to improve internal controls over the Colorado Unemployment Benefits System (CUBS), Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Applicant Resource (CLEAR) by:
A	PARTIALLY IMPLEMENTED	Developing and establishing adequate processes to comply with Security and OIT Cyber Policies and IRS Publication 1075, as applicable. NOTE: THE DEPARTMENT IS WORKING WITH OIT AND IS IN THE PROCESS OF DEVELOPING AND ESTABLISHING ADEQUATE PROCESSES TO COMPLY WITH SECURITY POLICIES, OIT CYBER POLICIES, AND IRS PUBLICATION 1075. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2018.
B	IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding related to safeguarding data backups.
C	PARTIALLY IMPLEMENTED	Reconfiguring system settings and refining practices to mitigate the specific problems noted in the confidential finding related to account management. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-021.
D	PARTIALLY IMPLEMENTED	Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding relating to CLEAR system event logs. NOTE: THE DEPARTMENT IS WORKING WITH OIT AND IMPLEMENTED APPROPRIATE PROCEDURES TO MITIGATE A PORTION OF THE SPECIFIC PROBLEMS NOTED IN THE CONFIDENTIAL FINDING. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.
E	PARTIALLY IMPLEMENTED	Ensuring that these issues are addressed in the Unemployment Insurance systems modernization project. NOTE: THE DEPARTMENT HAS PARTIALLY IMPLEMENTED THE OTHER PARTS OF THIS RECOMMENDATION AND PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-029		
STATUS		The Colorado Department of Labor and Employment should work with the Governor's Office of Information Technology to ensure compliance with Colorado Information Security Policies and improve information technology general controls over the Colorado Unemployment Benefits System and Colorado Automated Tax System by: Ensuring that audit logging is designed, built, implemented, and operational as part of the Unemployment Insurance Modernization project.
DEFERRED		NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2017-071 AND 2016-074		
STATUS		The Department of Human Services (DHS) should work with the Department of Labor and Employment (DOLE) through the transition between departments to strengthen controls over the Vocational Rehabilitation Program (Program) to ensure compliance with federal and state eligibility requirements and with the Program's Policy Manual by:
A	IMPLEMENTED	Implementing a transition plan for the Program's administration, which includes instituting monitoring and supervisory review processes and revising and enforcing counselors' use of the Program's Policy Manual, as appropriate.
B	IMPLEMENTED	Providing additional training to Program staff on overall Program requirements, including required case file documentation, and requirements for comprehensive assessments, Individualized Plans of Employment, checks for comparable benefits, financial needs analysis, communication contact with clients, and timely eligibility determination.
C	IMPLEMENTED	Ensuring that issues such as those identified in our audit and the Program's reviews are addressed and resolved by Program staff.

DEPARTMENT OF NATURAL RESOURCES		
RECOMMENDATION 2017-031		
STATUS		The Department of Natural Resources should safeguard information contained in the Colorado Operations Resource Engine (CORE) by:
A	IMPLEMENTED	Monitoring the termination process between centralized and decentralized offices throughout the State to ensure terminated employees with network and CORE access are removed in a timely manner to comply with CORE User Access Procedures.
B	IMPLEMENTED	Establishing and implementing formal procedures to reconcile terminated employees to CORE access status for all staff on a periodic basis to ensure that access is disabled for former staff.

DEPARTMENT OF PERSONNEL & ADMINISTRATION		
RECOMMENDATION 2017-005		
STATUS		The Office of the State Controller should strengthen application information security controls over the Colorado Personnel Payroll System (CPPS) by continuing to work with the Governor's Office of Information Technology to ensure that the mitigating controls identified and agreed to in prior year audit recommendations are implemented.
NO LONGER APPLICABLE		NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF PERSONNEL & ADMINISTRATION/OSC IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THE RECOMMENDATION.

RECOMMENDATION 2017-032		
STATUS		The Office of the State Controller should ensure compliance with pension-related Governmental Accounting Standards Board-issued statements by:
A	PARTIALLY IMPLEMENTED	Documenting its policies and procedures for calculating and recording the year-end account adjustments required by GASB Statement No. 68, <i>Accounting and Financial Reporting for Pensions</i> (GASB 68), in order to ensure minimal revisions. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-027.
B	PARTIALLY IMPLEMENTED	Expanding its supervisory review process over GASB 68 calculations and note disclosures to include a verification of the calculations and reconciliation of the calculations to key balances provided by the Colorado Public Employees' Retirement Association in a timely manner. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-027.
C	IMPLEMENTED	Ensuring that accurate information for financial reporting of GASB 68 is provided in a timely manner with minimal revisions to the departments with separately issued financial statements which are included in the State's financial statements for statewide consistency in financial reporting of GASB 68.
D	PARTIALLY IMPLEMENTED	Implementing a process for the State's Fiscal Year 2018 required implementation of GASB Statement No. 75, <i>Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions</i> (GASB 75), including up-front planning, and holding timely discussions with impacted state departments and higher education institutions that issue separate financial statements, to ensure that GASB 75 is accurately, timely, and appropriately implemented in accordance with the relevant requirements. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-027.

RECOMMENDATION 2017-033		
STATUS		The Department of Personnel & Administration's Office of the State Controller should strengthen internal controls within the Central Payroll Division over account balances to ensure that balances are fairly stated at fiscal year-end by creating, documenting, and implementing formalized procedures for monitoring payroll accounts throughout the year as well as at fiscal year-end.
PARTIALLY IMPLEMENTED		NOTE: THE OFFICE OF THE STATE CONTROLLER (OSC) DOCUMENTED AND IMPLEMENTED FORMALIZED PROCEDURES IN DECEMBER 2017 FOR MONITORING PAYROLL ACCOUNTS THROUGHOUT THE YEAR AND AT FISCAL YEAR-END. HOWEVER, WE IDENTIFIED MISSTATEMENTS IN TWO PAYROLL ACCOUNTS IN THE FIRST HALF OF FISCAL YEAR 2018 THAT WERE NOT IDENTIFIED AND CORRECTED BY OSC STAFF. THE OSC PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY NOVEMBER 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-034		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over labor allocation by:
A	IMPLEMENTED	Updating and implementing procedures to document the timing of reconciliations of labor allocation and documenting supervisory reviews.
B	IMPLEMENTED	Establishing, documenting, and implementing a monitoring process to ensure that labor allocation reconciliations performed by the departments are being done accurately and in a timely manner. These procedures should address the follow-up process to be used when departments report they have not completed their reconciliation and the OSC staff responsible for ensuring that reconciliations are completed.

RECOMMENDATION 2017-035	
STATUS	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutory deadlines.
DEFERRED	NOTE: THE OSC PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY THE JUNE 2019 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-036		
STATUS		The Office of the State Controller should strengthen information security system operations and controls over the Colorado Operations Resource Engine (CORE) system by:
A	IMPLEMENTED	Following the OSC’s Security and Workflow Policy and Procedure for provisioning administrative user access in order to meet Colorado Information Security Policies (Security Policies).
B	IMPLEMENTED	Configuring and verifying CORE audit logging to log database and application events, including administrative access privilege changes, to meet current Security Policies.
C	NOT IMPLEMENTED	Working with CGI to ensure that the SOC 1, Type II report covering the CGI managed components of the CORE system contains database layer controls relevant to internal controls over financial reporting.
NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-032.		

RECOMMENDATION 2017-037	
STATUS	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen application information security controls over the Colorado Personnel Payroll System (CPPS) by working with the Governor's Office of Information Technology to prioritize staffing to address prior audit recommendations and ensure that CPPS application audit logs are retained for the required time frame of 1 year, that all passwords are configured to expire at regular intervals, that accounts are configured to lock out after the maximum number of invalid log-in attempts, and that service accounts do not allow interactive log-ins.
NO LONGER APPLICABLE	NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF PERSONNEL & ADMINISTRATION/OSC IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THE RECOMMENDATION.

RECOMMENDATION 2017-038		
STATUS		The Department of Personnel & Administration’s Office of the State Controller should improve Colorado Personnel Payroll System (CPPS) controls over system interfaces and disaster recovery processes by working with the Governor’s Office of Information Technology (OIT) to prioritize staffing assignments and create processes to:
A	NO LONGER APPLICABLE	Review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces.
		NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF PERSONNEL & ADMINISTRATION/OSC IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THE RECOMMENDATION.
B	NO LONGER APPLICABLE	Update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies.
		NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF PERSONNEL & ADMINISTRATION/OSC IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THE RECOMMENDATION.

RECOMMENDATION 2017-039 AND 2016-030		
STATUS		The Department of Personnel & Administration (Department) should work with the Office of the Attorney General, or tax specialists as appropriate, to assess the State's compliance with Internal Revenue Service (IRS) requirements for reporting employees' vehicle fringe benefits. At a minimum, this should include:
A	PARTIALLY IMPLEMENTED	<p>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.</p> <p>NOTE: THE DEPARTMENT CONSULTED WITH THE IRS DURING FISCAL YEAR 2018 TO ASSESS THE STATE'S COMPLIANCE WITH IRS REQUIREMENTS FOR REPORTING EMPLOYEES' VEHICLE FRINGE BENEFITS. BASED ON THAT CONSULTATION, THE OFFICE OF THE STATE CONTROLLER (OSC) THEN DRAFTED AND CIRCULATED TO AGENCIES PROPOSED RULES THAT WOULD REQUIRE AGENCIES TO COLLECT INFORMATION ON THE NUMBER OF DAYS COMMUTED AND TO USE THAT INFORMATION FOR VALUING THE EMPLOYEE'S FRINGE BENEFIT. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>
B	PARTIALLY IMPLEMENTED	<p>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.</p> <p>NOTE: THE DEPARTMENT CONSULTED WITH THE IRS DURING FISCAL YEAR 2018 TO ASSESS THE STATE'S COMPLIANCE WITH IRS REQUIREMENTS FOR REPORTING EMPLOYEES' VEHICLE FRINGE BENEFITS. BASED ON THAT CONSULTATION, THE OSC THEN DRAFTED AND CIRCULATED TO AGENCIES PROPOSED RULES THAT WOULD REFERENCE IRS GUIDANCE ON VALUING CONTROL EMPLOYEES' COMMUTING FRINGE BENEFITS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>
C	PARTIALLY IMPLEMENTED	<p>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.</p> <p>NOTE: THE DEPARTMENT DRAFTED TECHNICAL GUIDANCE THAT WOULD INCORPORATE IRS STANDARDS FOR DEFINING AND SUBSTANTIATING BUSINESS USE OF STATE-OWNED VEHICLES AND IS WORKING WITH AGENCIES TO REVISE THE COMMUTING AUTHORIZATION FORM TO COLLECT INFORMATION ON NON-COMMUTERS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>
D	PARTIALLY IMPLEMENTED	<p>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.</p> <p>NOTE: THE DEPARTMENT CONSULTED WITH THE IRS DURING FISCAL YEAR 2018 TO ASSESS THE STATE'S COMPLIANCE WITH IRS REQUIREMENTS FOR REPORTING EMPLOYEES' VEHICLE FRINGE BENEFITS. BASED ON THAT CONSULTATION, THE OSC THEN DRAFTED TECHNICAL GUIDANCE THAT WOULD INCORPORATE THE IRS DEFINITION OF "DE MINIMIS" USE OF STATE-OWNED VEHICLES. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>

E	PARTIALLY IMPLEMENTED	<p>Ensuring that the State's requirements for qualified nonpersonal use vehicle exemptions are in line with those of the IRS, such as specifying that law enforcement using unmarked vehicles need to regularly carry firearms, and be authorized to execute search warrants and to make arrests, and the commuting use needs to be incident to law enforcement functions, and providing a citation in Department rules and/or State Fiscal Rules for the IRS definitions related to qualified nonpersonal use vehicles.</p> <p>NOTE: THE DEPARTMENT CONSULTED WITH THE IRS DURING FISCAL YEAR 2018 TO ASSESS THE STATE'S COMPLIANCE WITH IRS REQUIREMENTS FOR REPORTING EMPLOYEES' VEHICLE FRINGE BENEFITS. BASED ON THAT CONSULTATION, THE OSC THEN DRAFTED TECHNICAL GUIDANCE THAT WOULD INCORPORATE IRS DEFINITIONS OF QUALIFIED NONPERSONAL USE VEHICLE EXEMPTIONS. THE DEPARTMENT'S PROPOSED RULES REFERENCE THE TECHNICAL GUIDANCE. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>
F	PARTIALLY IMPLEMENTED	<p>Sharing any revised rules or guidance with the Judicial and Legislative Branches and the State's institutions of higher education so that they can revise their requirements and processes as each determines is necessary.</p> <p>NOTE: THE DEPARTMENT SHARED DRAFTS OF ITS TECHNICAL GUIDANCE AND PROPOSED RULES WITH JUDICIAL AND LEGISLATIVE AGENCIES AND REPORTS IT WILL SHARE FINAL VERSIONS ONCE ADOPTED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-040 AND 2016-031	
STATUS	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.
PARTIALLY IMPLEMENTED	NOTE: THE DEPARTMENT COMMUNICATED TO THE AGENCY FOR WHICH THE DEPARTMENT HAD APPROVED A WAIVER ALLOWING ALL PEACE OFFICERS TO BE EXEMPT COMMUTERS THAT ALL EMPLOYEES MUST COMPLY WITH PROPOSED STATE FISCAL RULES AND IRS REQUIREMENTS NOTED IN THE DEPARTMENT’S DRAFT TECHNICAL GUIDANCE REGARDLESS OF WHETHER THEY COMPLETE A COMMUTING AUTHORIZATION FORM. THE DEPARTMENT IS STILL IN THE PROCESS OF MAKING A FINAL DETERMINATION ON WHETHER IT SHOULD AMEND OR RESCIND ITS WAIVER. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY NOVEMBER 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

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.
PARTIALLY IMPLEMENTED	NOTE: THE DEPARTMENT IS WORKING WITH AGENCIES TO DETERMINE VEHICLE FRINGE BENEFITS OF EMPLOYEES WITH TAKE-HOME VEHICLES FOR CALENDAR YEAR 2015. THE IRS INITIATED AN “EXAMINATION” OF THE STATE’S REPORTING IN SPRING OF 2018. AFTER THE IRS HAS COMPLETED ITS EXAMINATION, THE DEPARTMENT PLANS TO MAKE ANY NECESSARY CORRECTIONS TO W-2S AND REPORT THE CHANGE TO EMPLOYEES AND THE IRS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY NOVEMBER 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-042, 2016-033, AND 2015-012		
STATUS		The Department of Personnel & Administration's Office of the State Controller should strengthen controls over the labor allocation process by:
A	NO LONGER APPLICABLE	Ensuring that payroll costs are allocated appropriately and in a timely manner across programs, with adequate documentation for staff to follow. NOTE: INCLUDED AS PART OF FISCAL YEAR 2016 RECOMMENDATION 2016-029.
B	PARTIALLY IMPLEMENTED	Coordinating with the new human resource information system implementation team during the planning and testing phases to address potential deficiencies to ensure that the new human resources information system interfaces with the State's accounting system, the Colorado Operations Resource Engine (CORE), before the new system becomes functional. NOTE: THE OFFICE OF THE STATE CONTROLLER (OSC) WORKED WITH THE HUMAN RESOURCE INFORMATION SYSTEM (HRIS) IMPLEMENTATION GROUP AND DEPARTMENTS DURING FISCAL YEAR 2018 TO COORDINATE THE INTEGRATION OF LABOR ALLOCATION INTO HRIS. THIS INCLUDED A FOUR PHASE TESTING PROCESS WITH THE INTENT TO ENSURE LABOR ALLOCATION WOULD BE CORRECTLY CALCULATED ONCE THE SYSTEM GOES LIVE. THE OSC ORIGINALLY PLANNED TO FULLY IMPLEMENT THIS RECOMMENDATION BY JANUARY 2019 BUT AS OF THE END OF OUR AUDIT IN NOVEMBER 2018, THE OSC HAD DELAYED THE PROJECT AND HAD NO NEW DATE FOR IMPLEMENTATION.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-043, 2016-038, AND 2015-061		
STATUS		The Department of Personnel & Administration's (DPA's) Office of the State Controller (OSC) should remediate over the Colorado Personnel Payroll System (CPPS) security risks by working with the Governor's Office of Information Technology (OIT) to create processes to:
A	DEFERRED	Review all data transmissions related to CPPS and ensure that sensitive data are encrypted during internal and external transmissions. NOTE: THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JUNE 2019 IMPLEMENTATION DATE.
B	NO LONGER APPLICABLE	Review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces. NOTE: INCLUDED AS PART OF FISCAL YEAR 2017 RECOMMENDATION 2017-038.
C	NO LONGER APPLICABLE	Update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies. NOTE: INCLUDED AS PART OF FISCAL YEAR 2017 RECOMMENDATION 2017-038.
D	IMPLEMENTED	Test the disaster recovery plan, mitigate identified gaps, and ensure that the required infrastructure components to restore the system are in place. NOTE: IMPLEMENTED IN FISCAL YEAR 2016.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2016-036 AND 2015-059		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen information security system operations and controls over the State's accounting system, the Colorado Operations Resource Engine (CORE) application by:
A	IMPLEMENTED	Ensuring compliance with the OSC CORE Security and Workflow policies and procedures and Colorado Information Security Policies. This should include: monitoring that departments follow all policies and procedures for user account provisioning and management, and establishing a mechanism for monitoring the usage of the emergency accounts according to policy requirements.
B	IMPLEMENTED	Developing an effective mechanism to ensure future information security policies and procedures are updated and released, and required training performed, on a timely basis during implementation of system changes. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Working with the Governor's Office of Information Technology and/or the CORE vendor to ensure CORE settings meet applicable policies.

DEPARTMENT OF PUBLIC SAFETY		
RECOMMENDATION 2017-072		
STATUS		The Department of Public Safety (Department) should ensure that it complies with federal cash management regulations, including the Cash Management Improvement Act of 1990 and the Treasury-State Agreement. This should include updating the Department's policies and procedures over cash management and providing training on the importance of compliance with required draw down patterns.
IMPLEMENTED		

RECOMMENDATION 2017-073		
STATUS		The Department of Public Safety (Department) should strengthen its internal controls over the preparation of the Exhibit K1, <i>Schedule of Federal Assistance</i> (Exhibit K1). This should include instituting a more detailed supervisory review process over the Exhibit K1 to ensure that federal grant expenditures are reported on the Exhibit K1 in the format prescribed by Uniform Guidance and the Department of Personnel & Administration's Office of the State Controller.
IMPLEMENTED		

RECOMMENDATION 2016-039		
STATUS		The Department of Public Safety (Department) should strengthen its internal controls over financial accounting and reporting processes by:
A	IMPLEMENTED	Instituting a secondary review process over Taxpayer's Bill of Rights transactions contained in the Colorado Operations Resource Engine and the preparation of fiscal year-end exhibits.
B	IMPLEMENTED	Providing comprehensive training to staff on State Fiscal Rules, the Office of the State Controller's <i>Fiscal Procedures Manual</i> , and appropriate accounting practices.
C	IMPLEMENTED	Improving communication between all divisions within the Department to ensure all relevant information is communicated to financial services staff in a timely manner and that accounting transactions are recorded properly and in a timely manner. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.

RECOMMENDATION 2016-042 AND 2015-018		
STATUS		The Department of Public Safety (Department) should ensure the accurate recording of financial information into the State's accounting system, Colorado Operations Resource Engine (CORE) by:
A	IMPLEMENTED	Reviewing existing Department policies and procedures to ensure that they align with the State's Fiscal Rules and <i>Fiscal Procedures Manual</i> . These policies and procedures should address the recording of financial transactions, review and reconciliation of accounts on a regular basis, and the requirements of upper level transactional reviews to ensure the accuracy and reliability of the Department's financial information.
B	IMPLEMENTED	Ensuring the accounting department is adequately staffed and that staffing knowledge and skill levels are appropriate for the work required. This should include creating a staffing succession plan to ensure the transfer of institutional knowledge and continuity of operations. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Provide training on Department processes and procedures, and the State's Fiscal Rules and <i>Fiscal Procedures Manual</i> , to all new and existing staff within the Department. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.

RECOMMENDATION 2016-084		
STATUS		The Department of Public Safety should strengthen its internal controls over accounting adjustments and the Exhibit K1, <i>Schedule of Federal Assistance</i> (Exhibit K1), by instituting an effective secondary review process. This should include taking steps to ensure that the balances in the Colorado Operations Resource Engine are accurate and complete prior to year-end close and submission of the Exhibit K1 to the Department of Personnel & Administration's Office of the State Controller, and seeking guidance from the federal government as appropriate.
IMPLEMENTED		

DEPARTMENT OF REVENUE		
RECOMMENDATION 2017-044 AND 2016-043		
STATUS		The Department of Revenue (Department) should improve GenTax information security controls by:
A	IMPLEMENTED	Ensuring that Department staff send notifications in a timely manner to the Governor's Office of Information Technology's (OIT) access control team to disable user access as required by Colorado Information Security Policies.
B	IMPLEMENTED	Evaluating and modifying Department procedures, as needed, and holding staff accountable on follow-up when GenTax application security group owners do not perform access reviews in a timely manner. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Updating Department procedures to establish a timeline for when management should complete follow-up on late user access reviews at the application layer. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
D	IMPLEMENTED	Updating Department procedures and reviewing GenTax application user access to clarify expectations when GenTax security groups are updated, as well as documenting and maintaining the reviews. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
E	IMPLEMENTED	Formally training new and existing GenTax application layer security group owners responsible for performing user access reviews on the procedures formalized by the Department to ensure expectations are well understood. Training materials should be documented and maintained. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
F	IMPLEMENTED	Establishing and documenting procedures to perform GenTax database access reviews.
G	IMPLEMENTED	Working with OIT to resume tracking of the annual Federal Tax Information (FTI) training requirement for OIT support staff at the State data centers, to ensure that they receive FTI training as required by Department policy.
H	IMPLEMENTED	Develop a process to effectively hold supervisors accountable when employees are not compliant with FTI training requirements.
I	IMPLEMENTED	Working with OIT to configure the Department's operating system to automatically disable users after 90 days of inactivity, as required by Colorado Information Security Policies.

RECOMMENDATION 2017-045 AND 2016-045		
STATUS		The Department of Revenue (Department) should improve GenTax information security controls by:
A	IMPLEMENTED	Working with the Governor's Office of Information Technology (OIT) when initially assigning users to GenTax, for compliance with Colorado Information Security Policies.
B	IMPLEMENTED	Including account management criteria for periodic user access reviews. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Establishing timelines for supervisors to provide notification of user access removal to OIT's access control team.
D	IMPLEMENTED	Establishing an efficient centralized process to maintain, review and update its list of contractors with access to the GenTax system to ensure accuracy and completeness.

RECOMMENDATION 2017-046 AND 2016-047	
STATUS	The Department of Revenue should implement appropriate change management controls to ensure that changes made to the GenTax system meet required Colorado Information Security Policies.
NO LONGER APPLICABLE	NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF REVENUE IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THIS RECOMMENDATION.

RECOMMENDATION 2017-047 AND 2016-048	
STATUS	The Department of Revenue should improve IT general controls related to the oversight of the GenTax vendor by formalizing a process to review and assess the vendor's independent assurance report annually, to gain assurance over its control environment over its proprietary application software used by the Department to ensure that it is maintaining a secure and confidential system environment for all State records and information. The process should include actions to conclude on the contents, opinions, and findings of the independent reviewers' report and remediate any findings or control issues noted in the report.
IMPLEMENTED	

DEPARTMENT OF THE TREASURY	
RECOMMENDATION 2017-048	
STATUS	The Department of the Treasury (Department) should improve internal controls over interest earnings by:
A	<p>PARTIALLY IMPLEMENTED</p> <p>Updating and implementing internal control processes for interest earnings recording and allocation to include supervisory review over the interest distribution calculations as well as the inclusion of new funds in the distribution. This should include updating the Department's policies and procedures over this area.</p> <p>NOTE: THE DEPARTMENT UPDATED ITS POLICIES AND PROCEDURES OVER INTEREST EARNINGS DURING FISCAL YEAR 2018, BUT WE DETERMINED THAT THE UPDATED POLICIES AND PROCEDURES DID NOT INCLUDE STEPS FOR SUPERVISORY REVIEW OVER THE RECORDING AND ALLOCATION OF INTEREST EARNINGS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY AUGUST 2018.</p>
B	<p>IMPLEMENTED</p> <p>Updating and implementing the Department's processes over the Property Tax Deferral Program to specifically include all necessary steps and guidance, such as inclusion of complete and accurate supporting documentation for transactions, check processing time guidelines, and refund policy. This should include updating the Department's policies and procedures over this area.</p>
C	<p>IMPLEMENTED</p> <p>Providing training to Department staff on the new and updated interest earnings and Property Tax Deferral Program policies and procedures.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	



REPORTS &

FEDERAL AWARDS

SCHEDULE





INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Legislative Audit Committee:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 18, 2018. We have also audited the State's budgetary comparison schedule-general fund component and the related note for the year ended June 30, 2018, and have issued our report thereon dated December 18, 2018.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units and a blended component unit, as described in our report on the State of Colorado's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, University of Northern Colorado Foundation, and the Denver Metropolitan Major League Stadium District, which are discretely presented component units; and the University of Colorado Medicine and the University of Colorado Property Construction, Inc., which are blended component units; were audited in accordance with auditing standards generally accepted in the United States, but were not audited in accordance with *Government Auditing Standards*.



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INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the State's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2018-003, 004, 016, 026 through 028, 030 through 032, 055, and 062 to be MATERIAL WEAKNESSES.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2018-001, 002, 005 through 015, 017 through 025, and 033 through 038 to be SIGNIFICANT DEFICIENCIES.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY UNIFORM GUIDANCE

Members of the Legislative Audit Committee:

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the State of Colorado's (State) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2018. The State's major federal programs are identified in the Summary of Auditor's Results within SECTION I-REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements*



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for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State's compliance.

BASIS FOR QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

As described in the accompanying Schedule of Findings and Questioned Costs, and at RECOMMENDATIONS 2018-044 through 047, 050 through 054, 063, and 067; the State did not comply with requirements regarding the following programs:

- CFDA No. 15.437, Minerals Leasing Act; Reporting, Subrecipient Monitoring; RECOMMENDATION 2018-067.
- CFDA Nos. 93.575, 93.596, Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Child Care and Development Fund Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring; RECOMMENDATION 2018-063.
- CFDA No. 93.767, Children's Health Insurance Program; Activities Allowed or Unallowed, Allowable Costs/Cost Principles; RECOMMENDATION 2018-046.
- CFDA No. 93.777, State Survey and Certification of Health Care Providers and Suppliers (Medicaid Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions; RECOMMENDATION 2018-047.
- CFDA No. 93.778; Medical Assistance Program (Medicaid Cluster);
 - Activities Allowed or Unallowed, Allowable Costs/Cost Principles; RECOMMENDATIONS 2018-044 through 046 and 050 through 054.

- ▶ Eligibility; RECOMMENDATIONS 2018-044 and 045.
- ▶ Subrecipient Monitoring; RECOMMENDATIONS 2018-050 through 054.
- ▶ Special Tests and Provisions; RECOMMENDATION 2018-046.

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to these programs.

QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect, for the year ended June 30, 2018, on the following programs:

- Minerals Leasing Act
- Child Care and Development Fund (CCDF) Cluster
- Children’s Health Insurance Program
- Medicaid Cluster

UNMODIFIED OPINION ON EACH OF THE OTHER MAJOR FEDERAL PROGRAMS

In our opinion, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor’s Results within SECTION I. REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2018.

OTHER MATTERS

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2018-039, 040, 042, 048, 049, 059 through 061, and 064 through

066. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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

prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2018-039 through 042, 044 through 047, 050 through 055, 062, 063, and 067 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2018-043, 048, 049, 056 through 061, and 064 through 066 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 18, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is

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STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
AGING CLUSTER	\$ 15,414,737	\$ 12,679,457	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING (ACL)</u>			
93.053 / NUTRITION SERVICES INCENTIVE PROGRAM	1,440,554	0	
IHAA	1,440,554	0	
93.044 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	5,126,077	4,768,995	
IHAA	5,126,077	4,768,995	
93.045 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	8,848,106	7,910,462	
IHAA	8,848,106	7,910,462	
CCDF CLUSTER	87,329,682	67,245,676	
<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	38,295,158	33,832,413	
IHAA	38,288,158	33,832,413	
GFEA / PASS-THROUGH FROM CHILDREN'S HOSPITAL OF PHILADELPHIA (3208620713):	7,000	0	
93.575 / CHILD CARE AND DEVELOPMENT BLOCK GRANT	49,034,524	33,413,263	
IHAA	49,034,524	33,413,263	
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER	57,191,701	54,413,986	
<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)	57,191,701	54,413,986	
NDRA	33,220,238	31,637,345	
NHAA	12,435,260	12,226,725	
NLAA	11,536,203	10,549,916	
CDBG - ENTITLEMENT GRANTS CLUSTER	61,736	0	
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</u>			
14.218 / COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	61,736	0	
GKAA / PASS-THROUGH FROM BOULDER COUNTY PARKS & OPEN SPACE (6667-17):	61,736	0	
CHILD NUTRITION CLUSTER	205,009,361	187,056,994	
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
10.553 / SCHOOL BREAKFAST PROGRAM	48,570,694	48,570,694	
DAAA	48,570,694	48,570,694	
10.555 / NATIONAL SCHOOL LUNCH PROGRAM	148,115,802	133,419,932	
DAAA	133,419,932	133,419,932	
IHAA	14,695,870	0	
10.556 / SPECIAL MILK PROGRAM FOR CHILDREN	150,711	150,711	
DAAA	150,711	150,711	
10.559 / SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	8,172,154	4,915,657	
DAAA	5,064,834	4,915,657	
IHAA	3,107,320	0	
CLEAN WATER STATE REVOLVING FUND CLUSTER	2,930,899	1,132,691	
<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR WATER</u>			
66.458 / CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	2,930,899	1,132,691	
FAAA / PASS-THROUGH FROM CO WATER RES & POWER DEV. (CS-08000111 CS-08000112):	1,312,948	0	
FAAA / PASS-THROUGH FROM CO WATER RES & POWER DEV. (CS-08000112):	1,588,365	1,132,691	
NLAA / PASS-THROUGH FROM COLORADO WATER RESOURCE & POWER DEVELOPMENT AUTHORITY (NONE PROVIDED):	29,586	0	
DISABILITY INSURANCE/SSI CLUSTER	27,752,175	0	
<u>SOCIAL SECURITY ADMINISTRATION</u>			
96.001 / SOCIAL SECURITY DISABILITY INSURANCE	27,752,175	0	
IHAA	25,148,438	0	
KAVA	2,603,737	0	
DRINKING WATER STATE REVOLVING FUND CLUSTER	5,307,312	209,115	
<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR WATER</u>			
66.468 / CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	5,307,312	209,115	
FAAA / PASS-THROUGH FROM CO WATER RES & POWER DEV. (FS-99883212):	5,307,312	209,115	
ECONOMIC DEVELOPMENT CLUSTER	229,386	0	
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>			
11.307 / ECONOMIC ADJUSTMENT ASSISTANCE	229,386	0	
GWAA	229,386	0	
EMPLOYMENT SERVICE CLUSTER	14,538,569	5,220,454	
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
17.207 / EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	11,295,288	5,152,270	
KAFA	11,295,288	5,152,270	
<u>DEPARTMENT OF LABOR, VETERAN'S EMPLOYMENT AND TRAINING SERVICE</u>			
17.804 / LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	8,159	0	
GKAA	6,302	0	
KADA	1,857	0	
17.801 / DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	3,235,122	68,184	
KADA	3,235,122	68,184	
FEDERAL TRANSIT CLUSTER	4,355,171	4,355,171	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>			
20.500 / FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS	4,355,171	4,355,171	
HAAA	4,355,171	4,355,171	
FISH AND WILDLIFE CLUSTER	27,861,344	817,954	
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
15.611 / WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	18,236,688	272,112	
PMAA	18,236,688	272,112	
15.605 / SPORT FISH RESTORATION	9,624,656	545,842	
PMAA	9,556,777	545,842	
GGBA / PASS-THROUGH FROM WYOMING GAME & FISH DEPARTMENT (002434):	67,879	0	
FOOD DISTRIBUTION CLUSTER	9,305,431	2,209,584	
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
10.565 / COMMODITY SUPPLEMENTAL FOOD PROGRAM	1,253,325	1,117,011	
IHAA	1,253,325	1,117,011	
10.568 / EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	1,288,579	1,092,573	
IHAA	1,288,579	1,092,573	
10.569 / EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	6,763,527	0	
IHAA	6,763,527	0	
FOREST SERVICE SCHOOLS AND ROADS CLUSTER	11,647,907	11,647,907	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>			
10.665 / SCHOOLS AND ROADS - GRANTS TO STATES	11,647,907	11,647,907	
WAAA	11,647,907	11,647,907	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			
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	
HEALTH CENTER PROGRAM CLUSTER	2,292,002	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 HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	1,527,286	0	
GFEA	1,527,286	0	
93.527 / GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM	764,716	0	
GFEA	764,716	0	
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	750,942,915	92,707,446	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	749,072,407	90,836,887	
HAAA	739,681,007	90,836,887	
HTBA	9,391,400	0	
20.219 / RECREATIONAL TRAILS PROGRAM	1,870,508	1,870,559	
PMAA	1,870,508	1,870,559	
HIGHWAY SAFETY CLUSTER	8,497,181	8,346,292	
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>			
20.600 / STATE AND COMMUNITY HIGHWAY SAFETY	4,812,971	4,662,082	
HAAA	4,812,971	4,662,082	
20.609 / SAFETY BELT PERFORMANCE GRANTS	77,606	77,606	
HAAA	77,606	77,606	
20.616 / NATIONAL PRIORITY SAFETY PROGRAMS	3,606,604	3,606,604	
HAAA	3,606,604	3,606,604	
HOUSING VOUCHER CLUSTER	48,718,708	2,497,288	
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>			
14.871 / SECTION 8 HOUSING CHOICE VOUCHERS	47,239,189	2,423,508	
NHBA	47,239,189	2,423,508	
14.879 / MAINSTREAM VOUCHERS	1,479,519	73,780	
NHBA	1,479,519	73,780	
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER	7,287,039	5,902,261	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>			
93.505 / AFFORDABLE CARE ACT (ACA) MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM	2,377,523	2,075,238	
IHAA	2,377,523	2,075,238	
93.870 / MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	4,909,516	3,827,023	
IHAA	4,909,516	3,827,023	
MEDICAID CLUSTER	5,528,768,842	73,707,881	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>			
93.777 / STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	7,997,924	0	
FAAA	5,480,803	0	
UHAA	2,517,121	0	
93.775 / STATE MEDICAID FRAUD CONTROL UNITS	1,749,095	0	
LAAA	1,749,095	0	
93.778 / MEDICAL ASSISTANCE PROGRAM	5,519,021,823	73,707,881	
UHAA	5,519,021,823	73,707,881	
RESEARCH AND DEVELOPMENT CLUSTER	890,621,788	100,745,129	
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>			
98.001 / USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	3,340,379	2,135,343	
GFBA	3,213,710	2,135,343	
GFEA	102,229	0	
GGBA / PASS-THROUGH FROM M.I.T. MASSACHUSETTS INSTITUTE OF TECH. (5710003317):	2,089	0	
GFBA / PASS-THROUGH FROM NATIONAL ACADEMY OF SCIENCE (2000008311):	22,351	0	
98.012 / USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	1,114,117	0	
GFBA	1,114,117	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>			
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	-283	0	
GGBA / PASS-THROUGH FROM CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (SCI4061A):	-283	0	
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	64,192	0	
GGBA	64,192	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE</u>			
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	1,780,094	1,661	
GFBA	782,612	0	
GGBA	918,997	0	
GLAA	28,976	0	
GSAA	44,947	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-6235-0275-005):	411	0	
GGBA / PASS-THROUGH FROM SOUTH DAKOTA STATE UNIVERSITY (3TH612):	4,151	1,661	
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>			
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	2,029,260	70,046	
GGBA	2,018,647	70,046	
GGBA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (4124052A):	10,613	0	
10.028 / WILDLIFE SERVICES	938,304	0	
GGBA	938,304	0	
<u>DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE</u>			
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	94,163	0	
GFEA	26,366	0	
GGBA	67,797	0	
10.253 / CONSUMER DATA AND NUTRITION RESEARCH	17,889	0	
GGBA	17,889	0	
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>			
10.960 / TECHNICAL AGRICULTURAL ASSISTANCE	193,112	0	
GGBA	111,616	0	
GGBA / PASS-THROUGH FROM TEXAS A & M (M1800596):	81,496	0	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>			
10.680 / FOREST HEALTH PROTECTION	147,294	13,698	
GGBA	144,369	13,698	
GKAA	2,925	0	
10.686 / FOREST BIOMASS FOR ENERGY	1,510	0	
GFEA	1,510	0	
10.664 / COOPERATIVE FORESTRY ASSISTANCE	1,212	0	
GGBA	1,212	0	
10.674 / WOOD UTILIZATION ASSISTANCE	66,530	0	
GLAA	66,530	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
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
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION			107,334	0
GGBA			107,334	0
10.652 / FORESTRY RESEARCH			12,971	0
GFCA			12,971	0
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>				
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)			9,223,826	2,627,314
GFBA			348,292	122,006
GFCA			3,106	0
GFEA			40,310	0
GGBA			7,807,284	2,494,500
GKAA			81,346	0
GLAA			5,751	10,808
GSAA			556	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-6268-0005-005):			21,749	0
GGBA / PASS-THROUGH FROM BAYLOR COLLEGE OF MEDICINE (5601124679):			473,444	0
GGBA / PASS-THROUGH FROM OKLAHOMA STATE UNIVERSITY (AB-5-68740-CSU):			52,743	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF HOUSTON (R-16-0056):			16,218	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEVADA (UNR-15-59):			48,272	0
GFEA / PASS-THROUGH FROM BAYLOR COLLEGE OF MEDICINE (101474061):			372	0
GGBA / PASS-THROUGH FROM ALBANY STATE UNIVERSITY (2017-67024-26278-01):			28,741	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (SUBAWARD NO. 151160-522):			345	0
GGBA / PASS-THROUGH FROM MONTANA STATE UNIVERSITY (G103-18-W6586):			25,671	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (SUBAWARD #426108):			42,983	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, DAVIS (201603566-02):			68,269	0
GLAA / PASS-THROUGH FROM CLEMSON UNIVERSITY (1994-207-2011972):			4,170	0
GLAA / PASS-THROUGH FROM MONTANA STATE UNIVERSITY (G197-18W7123):			643	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00009019):			101	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA RIVERSIDE (S-000887):			153,460	0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION			80,613	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (130676005):			5,797	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (130676020-281):			928	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (140867023-224):			68,730	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (201207-539):			5,158	0
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS			1,587,590	218,209
GGBA			1,523,684	218,209
GGBA / PASS-THROUGH FROM TEXAS A & M (06-S130665):			26,643	0
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S16097):			37,263	0
10.203 / PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT			3,985,273	0
GGBA			3,985,273	0
10.202 / COOPERATIVE FORESTRY RESEARCH			344,641	0
GGBA			344,641	0
10.207 / ANIMAL HEALTH AND DISEASE RESEARCH			260,196	0
GGBA			260,196	0
10.216 / 1890 INSTITUTION CAPACITY BUILDING GRANTS			18,864	0
GGBA / PASS-THROUGH FROM SOUTHERN UNIVERSITY (P0026210):			18,864	0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM			34,910	0
GGBA / PASS-THROUGH FROM TEXAS TECH UNIVERSITY (21A453-01):			34,910	0
10.303 / INTEGRATED PROGRAMS			339,128	32,690
GGBA			339,128	32,690
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE			75,262	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (H005961602):			75,262	0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM			113,941	0
GGBA			91,238	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, DAVIS (SA14-2309-31):			22,703	0
10.330 / ALFALFA AND FORAGE RESEARCH PROGRAM			18,875	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF WYOMING (1003308B - CSU):			18,875	0
10.336 / VETERINARY SERVICES GRANT PROGRAM			32,048	0
GGBA			32,048	0
10.309 / SPECIALTY CROP RESEARCH INITIATIVE			113,468	28,099
GGBA			42,710	28,099
GGBA / PASS-THROUGH FROM CORNELL UNIVERSITY (73999-10921):			70,758	0
10.304 / HOMELAND SECURITY AGRICULTURAL			25,480	0
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S17052):			25,480	0
<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>				
10.902 / SOIL AND WATER CONSERVATION			1,133,931	0
GGBA			956,796	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF MONTANA (PG16-65078-01):			15,287	0
GGBA / PASS-THROUGH FROM TEXAS A & M (SUBAWARD # M1800364):			62,446	0
GGBA / PASS-THROUGH FROM PHEASANTS FOREVER (SSA PRIME NO. 68-3A75-16-736):			99,402	0
10.903 / SOIL SURVEY			352,814	0
GGBA			296,381	0
GGBA / PASS-THROUGH FROM TEXAS A & M (06-S170601):			56,433	0
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>				
11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS			1,140,053	0
GFBA			1,140,053	0
<u>DEPARTMENT OF DEFENSE, ADVANCED RESEARCH PROJECTS AGENCY</u>				
12.910 / RESEARCH AND TECHNOLOGY DEVELOPMENT			8,350,936	1,323,713
GFBA			5,242,542	1,194,841
GFEA			503,778	28,594
GGBA			1,112,611	0
GLAA			191,802	100,278
GFBA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (560215):			46,620	0
GFBA / PASS-THROUGH FROM JACOBS (ROS151366C):			1	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10038364-COL):			2,805	0
GFBA / PASS-THROUGH FROM BBN TECHNOLOGIES (14544):			17,438	0
GFBA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG012379-03)):			135,392	0
GFBA / PASS-THROUGH FROM BAE SYSTEMS (925324):			65,038	0
GFBA / PASS-THROUGH FROM HARVARD UNIVERSITY (123926-5097298):			1,925	0
GFBA / PASS-THROUGH FROM QORVO (OCG6416B):			131,225	0
GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RH202-G1):			3,844	0
GGBA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG010681-01)):			66,812	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9663):			255,591	0
GFBA / PASS-THROUGH FROM LGS INNOVATIONS (LGS170601A):			77,049	0
GFBA / PASS-THROUGH FROM QUSPIN (OCG6576B):			2,605	0
GGBA / PASS-THROUGH FROM GLADSTONE INSTITUTES (D17AC00009):			16,354	0

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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 TEXAS A & M (M1702345):			140,534	0
GFBA / PASS-THROUGH FROM BRAXTON TECHNOLOGIES (1059201521):			17,289	0
GFBA / PASS-THROUGH FROM CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1094736):			48,717	0
GFBA / PASS-THROUGH FROM LEIDOS BIOMEDICAL RESEARCH, INC (PO10177783):			102,095	0
GFBA / PASS-THROUGH FROM SMART INFORMATION FLOW TECHNOLOGIES (CLIC-CU-01):			97,063	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (Z8140001):			-2	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (97305123):			71,808	0
<u>DEPARTMENT OF DEFENSE, DEFENSE THREAT REDUCTION AGENCY</u>				
12.351 / SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION			873,802	103,125
GFBA			597,207	103,125
GLAA			251,599	0
GGBA / PASS-THROUGH FROM THE GENEVA FOUNDATION (S-10340-04):			24,996	0
<u>DEPARTMENT OF DEFENSE, DEPT OF THE AIR FORCE</u>				
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM			10,543,267	1,832,804
GFBA			7,048,948	1,808,542
GFCA			155,781	0
GGBA			998,614	24,262
GLAA			387,697	0
GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5515-UC-AFOSR-0388):			40,708	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9473):			350,236	0
GFCA / PASS-THROUGH FROM ERC, INC (PS160029):			30,280	0
GFCA / PASS-THROUGH FROM GLOBAL CIRCUIT INNOVATIONS (16-AFSTTR-2710):			5,431	0
GFBA / PASS-THROUGH FROM COLDQUANTA, INC (7033-SC-CU-P01):			27,707	0
GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (80776-11019):			1,765	0
GFBA / PASS-THROUGH FROM ROCCOR (SC-RC01-7033):			37,000	0
GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (450519-19557):			51,421	0
GFBA / PASS-THROUGH FROM APPLIED RESEARCH ASSOCIATES (S-LB2002.05.UCB):			317,401	0
GFBA / PASS-THROUGH FROM ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (121-03):			17,242	0
GFBA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RG814-G1):			140,322	0
GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003650):			342,961	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 P UJ529):			109,753	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (51381-Z8145003):			387,232	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (16-012 (UCB)):			35,398	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT ARLINGTON (26-0201-51-64):			57,370	0
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>				
12.905 / CYBERSECURITY CORE CURRICULUM			163,139	0
GLAA			163,139	0
12.901 / MATHEMATICAL SCIENCES GRANTS			96,987	0
GFBA			36,361	0
GGBA			47,125	0
GLAA / PASS-THROUGH FROM REGIS UNIVERSITY (SA1-H98230-17-1-0339):			13,501	0
<u>DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT</u>				
12.617 / ECONOMIC ADJUSTMENT ASSISTANCE FOR STATE GOVERNMENTS			741,075	164,556
GLAA / PASS-THROUGH FROM UNIVERSITY OF UTAH (UU 66537, 69797 FY17 WAS ST1605-17-02):			741,075	164,556
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>				
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING			498,462	0
GFBA			28,415	0
GFCA			13,999	0
GFEA			43,649	0
GGBA			93,408	0
GFBA / PASS-THROUGH FROM QUANTUM RESEARCH INTERNATIONAL (QP016-5329):			240,285	0
GFCA / PASS-THROUGH FROM GEORGE MASON UNIVERSITY (SUBAWARD NO. E203992-1):			30,254	0
GLAA / PASS-THROUGH FROM LIFT (SUB AWARD-0001):			48,452	0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM			27,724	0
GGBA			27,724	0
<u>DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES</u>				
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION			1,920,546	510,224
GFBA			1,574,626	510,224
GFEA			51,689	0
GKAA			66,422	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF HOUSTON (R-12-0097):			5,292	0
GFBA / PASS-THROUGH FROM FLORIDA STATE UNIVERSITY (R01968):			63,575	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00011829):			158,942	0
84.324 / RESEARCH IN SPECIAL EDUCATION			1,026,180	45,647
GFEA			163,058	45,647
GKAA			491,906	0
GFBA / PASS-THROUGH FROM GEORGIA STATE UNIVERSITY (SP00010919-03):			350,561	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (A16-0052-S002):			20,655	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>				
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS			1,432,360	0
GFBA			1,432,360	0
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMELY IMPROVING TEACHER QUALITY STATE GRANTS)			178,842	0
GAAG			178,842	0
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM			501,930	0
GFBA			501,930	0
84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM			72,936	0
GFBA			72,936	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>				
84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS			28,510	0
GKAA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA, GREENSBORO (20130310):			28,510	0
84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES FELLOWSHIP PROGRAM			16,994	0
GFEA			14,394	0
GSAA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (60045660-FLC):			2,600	0
84.022 / OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD			10,241	0
GFBA			10,241	0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED			945,426	0
GFBA			892,557	0
GGBA			52,869	0
84.407 / TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION			572,004	10,910
GGBA			572,004	10,910

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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
84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD			-66	0
GFBA / PASS-THROUGH FROM VARIOUS CONTRIBUTORS (OCG5673B):			-66	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID			1,879,534	283,382
GYAA			1,592,084	283,382
GYAA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (008100-87W4):			287,450	0
DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES				
84.133 / NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH			165,854	8,000
GFEA			4,361	0
GFBA / PASS-THROUGH FROM GALLAUDET UNIVERSITY (0000023622):			161,948	8,000
GFBA / PASS-THROUGH FROM REHABILITATION INSTITUTE OF CHICAGO (OCG5672B):			-455	0
84.235 / REHABILITATION SERVICES DEMONSTRATION AND TRAINING PROGRAMS			46,148	0
GKAA / PASS-THROUGH FROM MEETING THE CHALLENGE INC. (22414):			46,148	0
84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			221,890	0
GFBA			1,450	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4868-1B):			6,735	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5039300_NCE):			193,764	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5108652):			19,941	0
DEPARTMENT OF ENERGY				
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM			17,790,690	1,381,103
GFBA			9,491,813	682,743
GGBA			5,025,927	660,030
GLAA			1,099,563	38,330
GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (10551-A87):			-26	0
GFBA / PASS-THROUGH FROM SANDIA NATIONAL LABORATORIES (1493133):			-106	0
GFBA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU14138):			241,469	0
GFBA / PASS-THROUGH FROM LODESTAR RESEARCH CORPORATION (OCG6293B):			125,258	0
GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (79685-10803):			9,703	0
GFBA / PASS-THROUGH FROM BERKELEY NATIONAL LABORATORY (7329549):			7,924	0
GFBA / PASS-THROUGH FROM ANASYS INSTRUMENTS (OCG6406B):			33,962	0
GFBA / PASS-THROUGH FROM NCO TECHNOLOGIES (OCG6419B):			49,294	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-1215-0123-007):			206,754	0
GGBA / PASS-THROUGH FROM STONY BROOK UNIVERSITY (63761):			5,763	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-000684):			259,696	0
GLAA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP00225434-PROJ0011187):			56,553	0
GFBA / PASS-THROUGH FROM GENERAL ATOMICS (PO 4500072435):			64,361	0
GFBA / PASS-THROUGH FROM TDA RESEARCH INC. (BE.2253.CU.17.01):			62,737	0
GFBA / PASS-THROUGH FROM TECH-X CORPORATION (7357-003):			53,493	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF READING (1001278):			108,683	0
GGBA / PASS-THROUGH FROM J. CRAIG VENTER INSTITUTE (JCVI-17-012):			110,608	0
GGBA / PASS-THROUGH FROM KMLABS INC. - KAPTEYN MURNANE LABORATORIES, INC. (DOE CONTRACT # DE-SC0013860):			43,417	0
GLAA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (4012023A):			34,551	0
GLAA / PASS-THROUGH FROM KAIA CORP (CSM PROP 17-0408):			68,428	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA - BERKELEY (00009683/DE-SC0018301-NIYOGI):			102,626	0
GFBA / PASS-THROUGH FROM BATTELLE OAK RIDGE NATIONAL LAB (4000158397):			272,477	0
GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003899):			22,841	0
GFBA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41026-77):			28,384	0
GFBA / PASS-THROUGH FROM PACIFIC NORTHWEST NATIONAL LABORATORY (PO-323896):			36,478	0
GFBA / PASS-THROUGH FROM RENSSSELAER POLYTECHNIC INSTITUTE (A12351):			-394	0
GFBA / PASS-THROUGH FROM STRATTON PARK ENGINEERING COMPANY INC (17-0329EF):			52,320	0
GFBA / PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z17-21299):			32,935	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (92720894):			83,198	0
81.086 / CONSERVATION RESEARCH AND DEVELOPMENT			78,744	0
GFBA			72,709	0
GGBA			6,035	0
81.087 / RENEWABLE ENERGY RESEARCH AND DEVELOPMENT			4,202,229	1,876,493
GFBA			550,218	0
GGBA			365,807	14,000
GLAA			2,875,704	1,862,493
GGBA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (SUBAWARD NO. 17-087):			177,816	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS AT CHICAGO (CSM 17-0041):			7,035	0
GLAA / PASS-THROUGH FROM STANFORD UNIVERSITY (010628170):			-2,824	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN - MADISON (642K460):			72,883	0
GFBA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41026-88):			34,315	0
GFBA / PASS-THROUGH FROM VAISALA, INC. (DE-EE0006898):			121,275	0
81.089 / FOSSIL ENERGY RESEARCH AND DEVELOPMENT			3,128,690	890,950
GFBA			1,317,013	304,842
GGBA			1,127,073	459,400
GLAA			639,512	126,708
GGBA / PASS-THROUGH FROM UNIVERSITY OF KENTUCKY (SUBAWARD NO. 3200001470-18-043):			45,092	0
81.121 / NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION			2,467,854	99,279
GFBA			182,920	0
GLAA			1,916,373	99,279
GFBA / PASS-THROUGH FROM UNIVERSITY OF IDAHO (ICK222 SB 001 / PO#):			-36,396	0
GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (60054137):			60,732	0
GLAA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (DE-NE0008582):			220,335	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF HOUSTON (R-16-0020):			87,979	0
GSAA / PASS-THROUGH FROM THE BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM (723K155):			35,911	0
81.135 / ADVANCED RESEARCH PROJECTS AGENCY - ENERGY			8,363,248	1,083,558
GFBA			2,963,393	761,235
GGBA			2,200,046	68,886
GLAA			1,175,116	253,437
GFBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (13010701):			-7,917	0
GFBA / PASS-THROUGH FROM SOLID POWER, LLC (DE AR0000399):			80	0
GFBA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (15-622):			-4	0
GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (74585-10450):			130,664	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GG11916 151521):			164,799	0
GFBA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (401-20-06A):			166,077	0
GGBA / PASS-THROUGH FROM LI-COR BIOSCIENCES (1128-1509):			54,181	0
GLAA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (17-148):			209,175	0
GLAA / PASS-THROUGH FROM ITN ENERGY SYSTEMS, INC. (DE-AR0000019):			-48	0
GFBA / PASS-THROUGH FROM AMERICAN MANUFACTURING (OCG6405B):			303,548	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (SUBAWARD NO. 201254-461):			80,445	0
GLAA / PASS-THROUGH FROM FUELCELL ENERGY, INC. (F720170001S1 FY17 WAS DE-AR0000808):			576,457	0

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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 / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RF180-G2):			80,460	0
GLAA / PASS-THROUGH FROM OPUS 12 (01-062-8170):			88,630	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GG11916/151522):			183,653	0
GLAA / PASS-THROUGH FROM YALE UNIVERSITY (C13E11640 (E00150)):			-5,507	0
81.124 / PREDICTIVE SCIENCE ACADEMIC ALLIANCE PROGRAM			333,896	0
GFBA / PASS-THROUGH FROM TEXAS A&M UNIVERSITY (02-S140240):			173,206	0
GFBA / PASS-THROUGH FROM STANFORD UNIVERSITY (60548661-107908):			160,690	0
81.123 / NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM			18,160	0
GFBA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORIES (290748 / 133262):			18,160	0
81.108 / EPIDEMIOLOGY AND OTHER HEALTH STUDIES FINANCIAL ASSISTANCE PROGRAM			253,611	0
GFEA / PASS-THROUGH FROM OAK RIDGE ASSOCIATED UNIVERSITIES (PO#600866_MOD17):			253,611	0
81.112 / STEWARDSHIP SCIENCE GRANT PROGRAM			275,004	220,853
GLAA			275,004	220,853
81.139 / ENVIRONMENTAL MANAGEMENT R&D AND VALIDATION TESTING ON HIGH EFFICIENCY PARTICULATE AIR (HEPA) FILTERS			459,536	153,036
GLAA			459,536	153,036
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
93.600 / HEAD START			158,331	0
GFEA			158,331	0
93.647 / SOCIAL SERVICES RESEARCH AND DEMONSTRATION			103,882	-228
GFEA			103,882	-228
93.652 / ADOPTION OPPORTUNITIES			6,147	0
GFEA			6,147	0
93.605 / FAMILY CONNECTION GRANTS			-1,974	0
GFEA / PASS-THROUGH FROM OLMSTED COUNTY (5166-6037-16620):			-1,974	0
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION			371,673	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0227-003):			46,942	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0249-002):			313,966	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0261-002):			10,765	0
93.659 / ADOPTION ASSISTANCE			17,051	0
GFEA / PASS-THROUGH FROM CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-164477):			17,051	0
93.556 / PROMOTING SAFE AND STABLE FAMILIES			4,942	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4132C):			4,942	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY</u>				
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES			9,728,453	3,168,480
GFEA			8,683,006	3,163,601
GFEA / PASS-THROUGH FROM ACADEMYHEALTH (3-2789.731.02_AMD01):			-917	0
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (113302):			12,500	0
GFEA / PASS-THROUGH FROM CASE WESTERN RESERVE UNIVERSITY (RES510314_AMD02):			17,501	0
GFEA / PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (09DMAGI-05-UCD):			-3,038	0
GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60037079CHC):			3,014	0
GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11523SUB):			11,445	4,829
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (113316_AMD02):			45,151	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3604B-7_YR01):			-1,516	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3604B-7_YR02):			100,910	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2038052_ADJ):			34,415	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2038052_AMD03):			83,859	0
GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (S-GRD1718-SC24):			716,510	0
GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60037079 CHC):			-95	0
GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11722SUB_CF):			25,708	50
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY</u>				
93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY			19,604	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E0952Y):			10,086	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E0952BB):			9,518	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION</u>				
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE			1,253,381	147,295
GFEA			1,253,381	147,295
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS			1,191,048	0
GFBA			1,190,169	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (1600184_AMD03):			879	0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM			3,892,738	631,619
GFEA			1,303,485	122,219
GGBA			1,762,497	509,400
GLAA			520,893	0
GLAA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60039542 CSM):			73,930	0
GFBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (115367):			3,801	0
GGBA / PASS-THROUGH FROM CENTER FOR HEALTH, WORK & ENVIRONMENT (FY17.347.006 AMIDON):			8,822	0
GFBA / PASS-THROUGH FROM CENTER FOR CONSTRUCTION RESEARCH AND TRA (3001-603-01):			219,310	0
93.757 / STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)			8	0
GFEA / PASS-THROUGH FROM APT THERAPEUTICS, INC (AWD-151932):			8	0
93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL			449,624	0
GFEA			398,301	0
GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 116058_SUPP):			48,151	0
GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS114528):			3,172	0
93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES			34,820	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF TEXAS MEDICAL BRANCH AT GA (18-027):			27,138	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS MEDICAL BRANCH AT GA (17-018):			7,682	0
93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION			170,373	0
GFEA			170,373	0
93.061 / INNOVATIONS IN APPLIED PUBLIC HEALTH RESEARCH			37,604	0
GFEA / PASS-THROUGH FROM AMBULATORY PARKINSON'S DISEASE MONITORIN (RSA-02-NIH001_NCE):			37,604	0
93.067 / GLOBAL AIDS			1	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (7430SC):			1	0
93.080 / BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH			24,646	0
GFEA / PASS-THROUGH FROM AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2015001-PI-2):			7,073	0
GFEA / PASS-THROUGH FROM AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2015001-PI-3):			17,573	0
93.135 / CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION			455	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00003351):			-1,195	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF TEXAS, HOUSTON (00003340):			1,650	0
93.947 / TUBERCULOSIS DEMONSTRATION, RESEARCH, PUBLIC AND PROFESSIONAL EDUCATION			-20	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (8772SC):			-20	0

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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
93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION			26,473	0
GFEA / PASS-THROUGH FROM COLORADO RESEARCH PARTNERS LLC (2015-01):			14,360	0
GFEA / PASS-THROUGH FROM KAISER PERMANENTE (CS113608):			7,519	0
GFEA / PASS-THROUGH FROM KAISER PERMANENTE (OOS030157-01):			4,594	0
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE			147,244	0
GFEA			27,883	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTH CAROLINA (15-2763/11520-FB44):			46,817	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTH CAROLINA (RFA-R15-02):			72,544	0
93.977 / SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS			20,179	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4135D-3):			20,179	0
93.507 / PPHF NATIONAL PUBLIC HEALTH IMPROVEMENT INITIATIVE			48,978	0
GFBA			48,978	0
93.185 / IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS			423,324	20,690
GFEA			423,324	20,690
93.939 / HIV PREVENTION ACTIVITIES NON-GOVERNMENTAL ORGANIZATION BASED			1,644,364	148,235
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (AWD-153474):			151	0
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (PS#111674):			259,190	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035):			1,345,849	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035_MOD04):			-126,274	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035_MOD06):			-64,820	-100
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035_MOD08):			500	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035_MOD10):			229,768	148,335
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>				
93.779 / CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS			122,478	0
GFEA / PASS-THROUGH FROM LEWIN GROUP (TLG15044-5645.04_MOD01):			31,939	0
GFEA / PASS-THROUGH FROM LEWIN GROUP (TLG15044-5645.04):			90,539	0
93.793 / MEDICAID TRANSFORMATION GRANTS			609,261	0
GFEA / PASS-THROUGH FROM ABT ASSOCIATES INC (SUB#43887):			-752	0
GFEA / PASS-THROUGH FROM INSIGHT POLICY RESEARCH (144519):			310,698	0
GFEA / PASS-THROUGH FROM ABT ASSOCIATES INC (SUB#48628):			299,315	0
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE			254,028	0
GFEA / PASS-THROUGH FROM ABT ASSOCIATES INC (48632):			254,028	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</u>				
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH			512,434	140,360
GFEA			71,468	75,659
GGBA			244,657	64,701
GFEA / PASS-THROUGH FROM UNIVERSITY OF CINCINNATI (008222):			1	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND, BALTIMORE (SR00003082 / 3420):			34,358	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004610082):			131,823	0
GFEA / PASS-THROUGH FROM STANFORD UNIVERSITY (61261377-106908_AMD01):			215	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004144259_AMD03):			29,912	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>				
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS			3,624,337	1,277,580
GFEA			3,557,931	1,277,580
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (1920 G RA026):			13,770	0
GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1010559_UCDENVER):			52,636	0
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN			203,207	0
GFEA			33,937	0
GFEA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG011695-02)):			24,167	0
GFEA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG011695-03)_AMD02):			145,103	0
93.191 / GRADUATE PSYCHOLOGY EDUCATION			217,254	0
GFEA			217,254	0
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH			579,112	666,279
GFEA			579,112	666,279
93.251 / UNIVERSAL NEWBORN HEARING SCREENING			252,385	148,119
GFEA			252,385	148,119
93.359 / NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS			554,083	0
GFEA			554,083	0
93.822 / HEALTH CAREERS OPPORTUNITY PROGRAM			-1,049	0
GFEA / PASS-THROUGH FROM WESTAT, INC (8846.07-S02):			-80	0
GFEA / PASS-THROUGH FROM WESTAT, INC (8846.70-S01):			-969	0
93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM			490,318	0
GFEA			16	0
GKAA			490,302	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>				
93.933 / DEMONSTRATION PROJECTS FOR INDIAN HEALTH			17,852	0
GFEA / PASS-THROUGH FROM WESTERN CAROLINA UNIVERSITY (A14-0036-S002):			17,852	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>				
93.113 / ENVIRONMENTAL HEALTH			8,101,170	2,216,575
GFEA			5,749,885	1,989,896
GGBA			2,123,336	226,679
GFEA / PASS-THROUGH FROM CLEMSON UNIVERSITY (1737-209-2010273):			1,266	0
GFEA / PASS-THROUGH FROM THOMAS JEFFERSON UNIVERSITY (080-04000-S12301_AMD04):			7,312	0
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20095603_AMD03):			102,189	0
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20095604):			55,823	0
GFEA / PASS-THROUGH FROM THOMAS JEFFERSON UNIVERSITY (080-04000-S12301):			3	0
GGBA / PASS-THROUGH FROM ACCESS SENSOR TECHNOLOGIES, LLC (2017-5384191):			60,410	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (80539909):			946	0
93.121 / ORAL DISEASES AND DISORDERS RESEARCH			7,232,421	1,144,257
GFBA			1,315,018	190,896
GFEA			5,536,620	953,361
GGBA			49,014	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (567164_AMD01):			1,040	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6403-1081-00-C):			284,622	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (567164_AMD02):			46,107	0
93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS			5,597,280	389,344
GFEA			5,404,053	389,344
GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1008367):			52,218	0
GKAA / PASS-THROUGH FROM CREARE LLC (83873):			9,687	0
GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0039333-PROJ0010825):			122,109	0
GFBA / PASS-THROUGH FROM REHABILITATION INSTITUTE OF CHICAGO (82055):			9,213	0

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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
93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH			1,372,636	85,261
GFBA			624,103	85,261
GFEA			442,378	0
GGBA			132,603	0
GFEA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (17-028):			23,881	0
GFEA / PASS-THROUGH FROM EAST CAROLINA UNIVERSITY (A15-0165-S001):			-156	0
GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114690):			20,889	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF KENTUCKY (3200001188-17-230):			128,938	0
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH			650,787	69,402
GFBA			650,787	69,402
93.242 / MENTAL HEALTH RESEARCH GRANTS			9,240,292	471,516
GFBA			4,119,668	298,544
GFEA			4,077,511	172,972
GFBA / PASS-THROUGH FROM INDIANA UNIVERSITY (IUPUI-4687065-UCB):			-1,458	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF TORONTO (497417-SUBGRANT2):			181,814	0
GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (9223-8336):			1,532	0
GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1002328-UCDENVER):			-144	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (201224594-01):			13,196	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS WORCESTER (WA00318979/RFS20160):			-12,675	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003319157):			16,687	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003319157_AMD02):			-30	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUB#3003319157):			-19	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA14-000921):			-67	0
GLAA / PASS-THROUGH FROM BOULDER NONLINEAR SYSTEMS, INC. (2R42MH102201-02):			5,750	0
GFBA / PASS-THROUGH FROM DARTMOUTH COLLEGE (R1009):			17,772	0
GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0039805-PROJ0011019):			89,338	0
GFBA / PASS-THROUGH FROM STANFORD UNIVERSITY (61575814-125036):			173,971	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (572159):			1,114	0
GFEA / PASS-THROUGH FROM 3-C INSTITUTE FOR SOCIAL DEVELOPMENT (20179193II-02):			31,545	0
GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (17-M109):			20,622	0
GFEA / PASS-THROUGH FROM HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50081-R01-UCCH1):			41,976	0
GFEA / PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (IHR0000407):			7,569	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000506211-001):			-10,138	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000506211-001_AMD07):			10,096	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000506211-001_AMD5):			32,377	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF DENVER (SC37573-01-00):			152,899	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS WORCESTER (RFS2016008_AMD03):			36,462	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003319157_AMD04_CF):			4,039	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004544100):			22,296	0
GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-18-327):			65,043	0
GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU17092_AMD01):			57,755	0
GFBA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF MEDICINE (149869.5101561.0107):			1,696	0
GFBA / PASS-THROUGH FROM RESEARCH FOUNDATION FOR MENTAL HYGIENE, (124377):			64,799	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 G PQ284):			17,296	0
93.273 / ALCOHOL RESEARCH PROGRAMS			2,539,364	312,918
GFBA			635,023	109,783
GFEA			1,608,635	203,135
GFBA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (028282-874X):			-4,536	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2033370):			-14,647	0
GFEA / PASS-THROUGH FROM RHODE ISLAND HOSPITAL (701-5475-1-CO_AMD04):			1	0
GFEA / PASS-THROUGH FROM YALE UNIVERSITY (M15A12009 (A10859)):			6,710	0
GFEA / PASS-THROUGH FROM YALE UNIVERSITY (M15A12098(A10072)):			-5,442	0
GFEA / PASS-THROUGH FROM YALE UNIVERSITY (M15A12098(A10072)_AMD03):			-5,046	0
GFEA / PASS-THROUGH FROM CORAMIR BIOMEDICAL, INC (R41HL137564-UCD):			66,082	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2033370_AMD04):			173,706	0
GFEA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (130996 G003859):			58,345	0
GFEA / PASS-THROUGH FROM YALE UNIVERSITY (GR101085 (CON-80000946)):			20,533	0
93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS			11,222,947	1,280,894
GFBA			2,429,337	312,467
GFEA			4,883,312	410,547
GGBA			1,939,370	557,880
GKAA			81,380	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTH DAKOTA (USD1206):			7,439	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A005020801):			1,277,711	0
GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERISTY (RUCDA040177):			28,045	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND BALTIMORE COUNTY (SR00002163_AMD06):			27,494	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (414337-G):			-1,590	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (45769258):			1,842	0
GKAA / PASS-THROUGH FROM BOSTON UNIVERSITY (4500002278):			29,820	0
GFEA / PASS-THROUGH FROM DEPAUL UNIVERSITY (501203SG133_AMD01):			39,610	0
GFEA / PASS-THROUGH FROM NEW YORK UNIVERSITY (F4410-01_AMD2):			34,780	0
GFEA / PASS-THROUGH FROM RTI INTERNATIONAL (3-312-0215457-52839L_MOD2):			19,784	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (444653/29408):			120	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00011991_YR02):			6,702	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (1200542):			19,638	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MIAMI (SPC-000153):			9,842	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF TENNESSEE (18-1864 UCD):			240,873	0
GFBA / PASS-THROUGH FROM YALE UNIVERSITY (M17A12710 (A11106)):			147,438	0
93.282 / MENTAL HEALTH NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH TRAINING			140,330	21,035
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (112404_MOD04):			140,330	21,035
93.286 / DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH			2,963,376	586,523
GFBA			1,780,087	406,934
GFEA			672,662	123,011
GGBA			372,919	56,578
GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (SUBAWARD # 60051505, PRIME AWA):			-1,555	0
GKAA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5529-UNC-DHHS-2562):			50,405	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA (PO# 10313802-SUB):			-95	0
GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11082SUB_CF):			-9,963	0
GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11082SUB_MOD05):			98,916	0
93.310 / TRANS-NIH RESEARCH SUPPORT			4,757,920	35,663
GFBA			1,667,763	0
GFEA			2,895,525	35,663
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004090920):			14,457	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12238 146853):			238	0

STATE OF COLORADO
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PROGRAM CLUSTER			AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO
CFDA OR OTHER ID NUMBER / PROGRAM NAME		TOTAL	SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		EXPENDITURES	
GFCA / PASS-THROUGH FROM AMERICAN ASSOCIATION OF COLLEG (AWARD LETTER 5/8/2018):		13,090	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (203-7886):		628	0
GFEA / PASS-THROUGH FROM INFINITE BIOMEDICAL TECHNOLOGIES (R44HD090811):		136,300	0
GFEA / PASS-THROUGH FROM NORTHEASTERN UNIVERSITY (500559-78053):		15,064	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0004558 113512-2):		-1	0
GFBA / PASS-THROUGH FROM MEMORIAL HOSPITAL OF RHODE ISLAND (5001311):		14,856	0
93.351 / RESEARCH INFRASTRUCTURE PROGRAMS		7,897,434	1,734,293
GFEA		6,211,155	1,733,159
GGBA		1,612,773	1,134
GFEA / PASS-THROUGH FROM DENVER MUSEUM OF NATURE & SCIENCE (OCG6353):		73,506	0
93.393 / CANCER CAUSE AND PREVENTION RESEARCH		8,660,946	636,354
GFBA		747,270	0
GFEA		5,336,485	387,273
GGBA		1,249,344	249,081
GFEA / PASS-THROUGH FROM NORTHEASTERN UNIVERSITY (500470-78051):		107,441	0
GFEA / PASS-THROUGH FROM HEALTH RESEARCH INC (65-01):		-1,214	0
GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1005824_UCDENVER_AMD02):		101,968	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (73876500_AMD01):		603	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5033527_AMD02):		154	0
GFEA / PASS-THROUGH FROM VIRGINIA COMMONWEALTH UNIVERSITY (0054743(128479-2)_AMD):		25,225	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6426-S02_MOD01):		13,291	0
GFEA / PASS-THROUGH FROM WESTAT, INC (8906-S05_YR06):		-1,273	0
GGBA / PASS-THROUGH FROM KLEIN BUENDEL (0301-0152-000):		29,322	0
GGBA / PASS-THROUGH FROM YALE UNIVERSITY (M17A12681 (A11033)):		38,632	0
GFEA / PASS-THROUGH FROM BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (52454.2002720.669304_AMD0):		18,555	0
GFEA / PASS-THROUGH FROM ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-0851-4609_AMD01):		1,890	0
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (AWD-171414):		26,902	0
GFEA / PASS-THROUGH FROM OHIO STATE UNIVERSITY (60063244):		127,606	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1640 G TB452_AMD02):		208,016	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1640 G TB452_CF):		93,462	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CONNECTICUT (UCHC7-93133658):		35,864	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004565553):		78,983	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (N005166102_AMD01):		107,528	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (173405322_AMD01):		218,619	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6426-S02_MOD03):		3,477	0
GGBA / PASS-THROUGH FROM YALE UNIVERSITY (GR100701 (CON-80000846)):		69,306	0
GGBA / PASS-THROUGH FROM ROSWELL PARK CANCER INSTITUTE (267-01):		23,490	0
93.394 / CANCER DETECTION AND DIAGNOSIS RESEARCH		1,172,072	316,855
GFBA		594,726	173,672
GFEA		300,121	143,183
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000881933):		44,660	0
GFEA / PASS-THROUGH FROM KLEIN BUENDEL, INC. (0284-0148-001):		-287	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (43955796):		1,260	0
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000916683):		122,151	0
GFEA / PASS-THROUGH FROM KLEIN BUENDEL, INC. (0315-0166-002):		41,163	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (631K665_AMD02):		68,278	0
93.395 / CANCER TREATMENT RESEARCH		4,182,642	161,699
GFEA		2,995,176	86,120
GGBA		247,506	75,579
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00004195_AMD01):		146,240	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00004764):		-5,570	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000788993):		5,002	0
GFEA / PASS-THROUGH FROM METCURE THERAPEUTICS, LLC (STTR-16-01UC):		11,104	0
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20107201_UCD):		4,674	0
GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION , INC (RABEN-YR.2_YR03):		-2,021	0
GFEA / PASS-THROUGH FROM NSABP FOUNDATION, INC (NSABP-TIND #340):		63,913	0
GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (9009627_UCDENVER):		10,946	0
GFEA / PASS-THROUGH FROM SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CA32102/37429):		22,443	0
GFEA / PASS-THROUGH FROM UNIVERSITY NEBRASKA MEDICAL CENTER (34-5140-2058-001):		-17	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3002785635/3003921660):		3,096	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (3RN20):		-22,223	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20121788-08):		-1,209	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20121788-10):		17,064	0
GGBA / PASS-THROUGH FROM MBC PHARMA, INC. (1R43CA203166-01):		6,274	0
GFEA / PASS-THROUGH FROM INDIANA UNIVERSITY (IN4684755UC_AMD02):		172,309	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00001911_AMD01):		-556	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000788993_AMD03):		42,348	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000846091):		175,842	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001093392):		32,752	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001163074):		21,800	0
GFEA / PASS-THROUGH FROM METCURE THERAPEUTICS, LLC (STTR-17-01UC):		62,391	0
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20107201_UCD_AMD01):		47,346	0
GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION , INC (RABEN-YR.4):		7,000	0
GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION , INC (RABEN-YR.5):		6,621	0
GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION , INC (UCD-YR.1):		5,645	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (101775923):		563	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955_AMD1):		54,231	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UB011):		15,201	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20121788-01):		731	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (415894-G_AMD06):		18,868	0
GGBA / PASS-THROUGH FROM MBC PHARMA, INC. (CSU-04):		17,152	0
93.396 / CANCER BIOLOGY RESEARCH		5,979,220	114,850
GFBA		115,899	0
GFEA		5,800,564	114,850
GGBA		3,932	0
GFEA / PASS-THROUGH FROM CONNECTICUT COLLEGE (141581-A):		2,515	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12131 144663):		3,261	0
GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFHUS 557367):		-1,890	0
GFEA / PASS-THROUGH FROM ROSWELL PARK CANCER INSTITUTE (173-01_AMD03):		8,510	0
GFEA / PASS-THROUGH FROM UNIVERSITE DE MONTREAL (AWD-143727):		29,312	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12131 149636_AMD01):		20,378	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12131-141614):		-3,261	0
93.398 / CANCER RESEARCH MANPOWER		2,484,630	47,368
GFBA		37,346	0
GFEA		2,435,736	47,368

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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 UNIVERSITY OF ROCHESTER (416666_AMD02):	-26,571	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (417084G):	3,614	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (417084G_AMD04):	34,505	0
93.837 / CARDIOVASCULAR DISEASES RESEARCH		21,231,610	1,848,557
	GFBA	3,300,166	155,352
	GFEA	14,629,630	1,620,664
	GGBA	512,531	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA LINCOLN (24-1123-0004-003):	37,959	0
	GFEA / PASS-THROUGH FROM ANN & ROBERT H. LURIE CHILDRENS HOSPITAL (901477-DENVER):	-1,417	0
	GFEA / PASS-THROUGH FROM ANN & ROBERT H. LURIE CHILDRENS HOSPITAL (901477-DENVER_AMD01):	30	0
	GFEA / PASS-THROUGH FROM CARNEGIE MELLON UNIVERSITY (1090415-347871):	-4,887	0
	GFEA / PASS-THROUGH FROM CARNEGIE MELLON UNIVERSITY (1090445-360929):	-1,634	0
	GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (137829_AMD05):	13,489	0
	GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB#135410):	-4,200	0
	GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB-138511):	38,748	0
	GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000803471):	753	0
	GFEA / PASS-THROUGH FROM GEISINGER MEDICAL CENTER (10180313):	24,739	0
	GFEA / PASS-THROUGH FROM INDIANA UNIVERSITY (IN4687768COLO_AMD01):	4,759	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002729470):	5,993	0
	GFEA / PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (RNG200225-UCD):	-6,510	0
	GFEA / PASS-THROUGH FROM MT.SINAI SCHOOL OF MEDICINE,NY (0255-1121-4609):	274,773	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20102102):	495	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20106601_UCD):	184,457	0
	GFEA / PASS-THROUGH FROM NATL JEWISH HOSPITAL (20024304):	-4,862	0
	GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60043010 UC):	-863	0
	GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60043010 UC_AMD01):	21,211	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CINCINNATI (SUB#131950):	10,152	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF LOUISVILLE (ULRF 13-1442):	-6,374	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004171781_AMD01):	40,307	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197):	31,203	24,764
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197_AMD01):	-40	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0013443 (126060-4)):	1,915	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0019286 (121765-1)):	9,538	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0028217(127996-1)):	1,393	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0053429(411849-1)_AMD01):	-556	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10009050-06):	11,753	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10022504-05):	3	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF VERMONT (5UM 1HL120877-3):	-18,689	0
	GGBA / PASS-THROUGH FROM MAYO CLINIC - ROCHESTER (PO # 64761760):	1,707	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (113182):	103,741	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (PS#108025_NCE06):	8,062	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (TO REFLECT ACTUAL):	50,402	0
	GFEA / PASS-THROUGH FROM CARNEGIE MELLON UNIVERSITY (1090446-360929):	38,468	0
	GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E5151):	1,886	0
	GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000911022_AMD2):	19,716	0
	GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (16-M122_AMD01):	35,400	0
	GFEA / PASS-THROUGH FROM HOUSTON METHODIST RESEARCH INSTITUTE (15250026-152_NCE):	7,063	0
	GFEA / PASS-THROUGH FROM INDIANA UNIVERSITY (IN4687798UCD_NCE):	187,567	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003275021):	28,385	0
	GFEA / PASS-THROUGH FROM MT.SINAI SCHOOL OF MEDICINE,NY (0255-1121-4609_AMD04):	37,609	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20082307_AMD04):	4,324	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20102103):	78,910	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20106602_UCD):	418,220	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20112501A):	15,779	0
	GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60043010 UC_AMD02):	8,536	0
	GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0280-04 / 0284-04_NCE):	42	0
	GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0280-04/UCD/_PILOT3_AMD01):	38,470	0
	GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0280-04/UCD/DARC_PILOT1):	29,323	0
	GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0280-04/UCD/ELASTASE_PIL0):	30,405	0
	GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0284-04/MC_INFLAMM):	109,537	33,323
	GFEA / PASS-THROUGH FROM RAND CORPORATION (9920160010_NCE):	-103	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000503570-034 A01):	77,403	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000513551-001):	97,903	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT IRVINE (2014-3102_AMD04):	53,154	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF IOWA (W001052412):	13,542	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF LOUISVILLE (ULRF 13-1442A):	49,500	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00009070):	29,741	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00009080):	8,482	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00009301):	8,637	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197_AMD02):	16,424	14,454
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197_AMD03):	39,190	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (570925):	44,101	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (573474):	19,503	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT ARLINGTON (126160249063):	4,076	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-16-293_AMD02):	6,110	0
	GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU16069_YR2):	3,241	0
	GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU16097):	6,885	0
	GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU17139):	11,811	0
	GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU18045):	43,238	0
	GGBA / PASS-THROUGH FROM MAYO CLINIC - ROCHESTER (PO # 65311800):	163,912	0
	GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (SUBAWRD NO. 60061818, PO # RF0):	45,207	0
	GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (SUBAWARD NO. 60063406, PO #RF0):	4,813	0
	GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (004226-00003):	103,027	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF IOWA (W001052403):	22,296	0
93.838 / LUNG DISEASES RESEARCH		19,100,096	3,418,351
	GFBA	463,951	0
	GFEA	15,486,961	3,131,147
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111625_AMD02):	127,697	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (113439_AMD04):	32,251	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003162595):	31,662	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003175822):	9,063	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003381252):	6,736	0
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (224404):	15,977	0
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229960):	279	0
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AWD-160936_MOD01):	71,079	103,853

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PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY /	PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		EXPENDITURES	THROUGH TO SUBRECIPIENTS
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (2020024094):		-308	0
GFEA /	PASS-THROUGH FROM NATL JEWISH HOSPITAL (20079203):		1	0
GFEA /	PASS-THROUGH FROM NATL JEWISH HOSPITAL (2020051709):		-124	0
GFEA /	PASS-THROUGH FROM NATL JEWISH HOSPITAL (22214003):		1,558	0
GFEA /	PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11005SUB):		33,253	16,982
GFEA /	PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11068SUB):		38,709	29,700
GFEA /	PASS-THROUGH FROM UNIV OF TEXAS HSC HOUSTON (0009575A):		-2,130	0
GFEA /	PASS-THROUGH FROM UNIV OF TEXAS HSC HOUSTON (0009575B):		-165	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5102053):		-8	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (569000):		17,601	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9346):		1,728	0
GFEA /	PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC 58954):		110,815	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111625):		48,289	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (117381_AMD01):		69,536	0
GFEA /	PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (1-AF-30):		9,536	1,157
GFEA /	PASS-THROUGH FROM INDIANA UNIVERSITY (IN4082903UCD):		8,752	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002900198_AMD2):		40,886	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003381252_AMD03):		93,859	0
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (228540):		41,651	9,260
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229886):		25,103	0
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229886_MOD05):		174,693	51,532
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229960_AMD01):		15,864	15,864
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229960_MOD01):		4,493	4,493
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AWD-160936_MOD02):		244,965	43,500
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AWD-165223):		5,105	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20024306):		7,504	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20051711):		340,960	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20079204_AMD05):		5,717	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20094903_UCD):		5,357	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20094904_UCD_AMD1):		5,770	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20095405):		46,913	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20113001):		156,244	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20113401):		40,784	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20113401-SZ):		26,842	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (2020051710_MOD06):		-11,403	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (AWD-182058PRE):		29,663	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0016040 60038094_MOD3):		103,880	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0016040 60038095_MOD3):		5,398	0
GFEA /	PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11662SUB_MOD02):		37,574	0
GFEA /	PASS-THROUGH FROM TEXAS TECH UNIVERSITY HEALTH SCIENCES CE (R01HL114677):		43,419	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINGHAM (000508552-001_AMD02):		16,344	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0050538(128534-1)_AMD01):		34,503	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9346_AMD01):		111,821	1,500
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (506K096):		-3,725	0
GFEA /	PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC 58954_AMD01):		526,242	0
GFEA /	PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC 58954_AMD02):		79,716	0
GFEA /	PASS-THROUGH FROM VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC63293):		18,454	9,363
GFEA /	PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 330218):		-109	0
GFEA /	PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 550008):		17,999	0
GFEA /	PASS-THROUGH FROM WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (16121993-5E):		2,162	0
GGBA /	PASS-THROUGH FROM EMORY UNIVERSITY (T849275 (GY01 T702665)):		78,947	0
GGBA /	PASS-THROUGH FROM EMORY UNIVERSITY (T862314 (GY01 T704766)):		143,802	0
93.846 /	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		11,688,602	1,150,479
GFBFA			3,769,838	65,552
GFCFA			222,640	48,933
GFEA			6,154,499	903,717
GGBA			709,558	130,277
GLAA			5,269	2,000
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111166):		3,226	0
GFEA /	PASS-THROUGH FROM OHIO STATE UNIVERSITY (60037724_NCE):		2	0
GFEA /	PASS-THROUGH FROM STANFORD UNIVERSITY (60923182-116088):		-6,812	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12060 151792):		8,826	0
GFEA /	PASS-THROUGH FROM YALE UNIVERSITY (M15A12154 (A10111)):		16	0
GGBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (1554 G TD250):		209,670	0
GGBA /	PASS-THROUGH FROM CYTEX THERAPEUTICS, INC. (2R44AR061916-02):		204,089	0
GGBA /	PASS-THROUGH FROM M.I.T. MASSACHUSETTS INSTITUTE OF TECH. (5710003569):		43,290	0
GFEA /	PASS-THROUGH FROM CASE WESTERN RESERVE UNIVERSITY (RESS12132):		12,763	0
GFEA /	PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1011396_UCDENVER):		4,587	0
GFEA /	PASS-THROUGH FROM STANFORD UNIVERSITY (60923182-116088_AMD03):		18,477	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (20123252-01_CF_NCE):		69,286	0
GFEA /	PASS-THROUGH FROM WEST VIRGINIA UNIVERSITY (14-833-UCD):		26,586	0
GGBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (1717GVA472):		24,262	0
GGBA /	PASS-THROUGH FROM CYTEX THERAPEUTICS, INC. (R42AR066439-03):		208,530	0
93.847 /	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		42,422,662	5,033,199
GFBFA			303,112	0
GFEA			34,322,905	4,795,949
GGBA			1,308,710	110,202
GFEA /	PASS-THROUGH FROM ACADEMIC PEDIATRIC ASSOCIATION (AWD-163955):		5,828	0
GFEA /	PASS-THROUGH FROM BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (51504.2000556.669304):		10,022	0
GFEA /	PASS-THROUGH FROM DANA-FARBER/PARTNERS CANCER CARE (1216401):		-378	0
GFEA /	PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (12-D13_AMD03):		1,096	0
GFEA /	PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (14-D13):		-48,357	559
GFEA /	PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (S-GRD1415-AC24):		-123	0
GFEA /	PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (S-GRD1617-AT24_MOD01):		206,864	68,052
GFEA /	PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (25034-92):		-869	0
GFEA /	PASS-THROUGH FROM GEORGIA REGENTS UNIVERSITY (30835-7):		1,990	0
GFEA /	PASS-THROUGH FROM JOSLIN DIABETES CENTER INC (1987203-5_AMD04):		-37,203	0
GFEA /	PASS-THROUGH FROM JOSLIN DIABETES CENTER INC (1987203-5_NCE):		90,221	32,175
GFEA /	PASS-THROUGH FROM LOS GATOS RESEARCH, INC (AWD-131507):		-1,335	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60037997 UC_AMD02):		360	0
GFEA /	PASS-THROUGH FROM STANFORD UNIVERSITY (60982058-115260):		138,467	0
GFEA /	PASS-THROUGH FROM STANFORD UNIVERSITY (60982058-115260_AMD02):		34,295	0
GFEA /	PASS-THROUGH FROM TUFTS UNIVERSITY (5011663_SERV):		107,542	0
GFEA /	PASS-THROUGH FROM TUFTS UNIVERSITY (5011663-SERV_AMD05):		64,722	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (77639334):		3,693	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	SUBRECIPIENTS
STATE AGENCY /	PASS-THROUGH ENTITY	AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (77639334_AMD01):		5,088	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF FLORIDA (6163-1005-00-P_MOD02):		2,585	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5-33710):		392,612	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0019927 (124826-1)):		-56,512	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6116-1276-00-U):		19,018	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-114-00-Y):		471,548	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1144-00-Y):		74,799	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1276-00-C):		-21,519	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1295-00-R):		3,694	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1005-00-AZ):		38,962	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1008-00-BG):		34,025	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1008-00-P):		925,927	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1008-00-R):		368,133	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-C):		-117,399	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-U):		211,935	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (USF 6119-1276-00-C):		-87,931	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8802):		28,400	0
GFEA /	PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFHUS 113617_AMD03):		4,063	0
GFEA /	PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114580):		89,530	0
GFEA /	PASS-THROUGH FROM BATTELLE MEMORIAL INST PACIFIC NORTHWEST (277773_MOD2):		128,666	0
GFEA /	PASS-THROUGH FROM BAYLOR COLLEGE OF MEDICINE (P.O 7000000508):		12,621	0
GFEA /	PASS-THROUGH FROM CHILDRENS RESEARCH INSTITUTE (30003275-04_AMD07):		42,112	0
GFEA /	PASS-THROUGH FROM COLORADO RESEARCH PARTNERS LLC (2017-01):		101,871	0
GFEA /	PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (15-D13_AMD03):		306,008	0
GFEA /	PASS-THROUGH FROM JOSLIN DIABETES CENTER INC (1987203-5_AMD08):		26,620	1,690
GFEA /	PASS-THROUGH FROM JOSLIN DIABETES CENTER INC (1987203-5_YR03_AMD01):		217,232	0
GFEA /	PASS-THROUGH FROM MAYO CLINIC ROCHESTER (UNI-217886-01_AMD2):		51,116	0
GFEA /	PASS-THROUGH FROM MEDICAL COLLEGE OF WISCONSIN INC (AWD-161557_AMD01):		18,393	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC15-047_AMD02):		112,735	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC-15-106):		22,440	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC-15-106_AMD3_CF):		182,490	0
GFEA /	PASS-THROUGH FROM NATIONWIDE CHILDRENS HOSPITAL (952615_AMD02):		35	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60037997UC_AMD04):		38,690	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60042375 RUCCO.YR2):		22,766	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60042375 RUCCO_AMD02):		9,779	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60044864 UCD_AMD01):		158,491	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60046311 UCD):		24,813	0
GFEA /	PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (10668SUB):		4,069	0
GFEA /	PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (10782SUB):		-45	0
GFEA /	PASS-THROUGH FROM THE RESEARCH FOUNDATION FOR SUNY ON (1138946-77867_AMD01):		2,083	0
GFEA /	PASS-THROUGH FROM UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (QP865570_AMD03):		7,155	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA (UA15-044_AMD04):		12,452	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9211SC_AMD02):		4,770	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004195231_AMD01):		13,455	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00003526_NCE):		38,764	24,572
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA AT GREENSBORO (20170116_AMD01):		18,725	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5034480_AMD05):		41,721	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0019927 (124826-1)_AMD2):		124,120	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0019927 119913-07):		-20,210	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1117-00-C):		37,058	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1144-00-P_MOD7):		836	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1007-00-C):		422,231	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-C_MOD3):		452,851	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-U_MOD03):		218,276	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-P):		252,472	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-R):		79,426	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF TENNESSEE (18-2469 UCD):		19,010	0
GFEA /	PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC59672_AMD01):		9,044	0
GFEA /	PASS-THROUGH FROM VETERANS MEDICAL RESEARCH FOUNDATION (08740004-318608):		16,349	0
GFEA /	PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114580_AMD01):		282,396	0
GGBA /	PASS-THROUGH FROM RUTGERS - STATE UNIVERSITY OF NEW JERSEY (SUBAWARD # 0037):		10,256	0
93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS			18,563,524	1,301,585
GFBA			1,983,608	119,792
GFCA			13,258	0
GFEA			14,778,664	1,012,905
GGBA			1,012,269	168,858
GFBA /	PASS-THROUGH FROM TRISTAN TECHNOLOGIES (OCG6162B):		97,540	0
GFEA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (1(GG010312-12)):		5,755	0
GFEA /	PASS-THROUGH FROM EMMES CORPORATION (AWD-121572):		11,400	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (U54NS065701):		12,393	0
GFEA /	PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (RNG200620):		4,029	0
GFEA /	PASS-THROUGH FROM KENNEDY KRIEGER INSTITUTE (AWD-161756):		988	0
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AVN011):		17,372	0
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AWD-143065):		2,591	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063_AMD02):		10,340	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (7204SC_AMD04):		13,252	0
GGBA /	PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (N004730303):		26,272	0
GFBA /	PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (11703-G003808):		130,616	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (117542):		16,600	0
GFEA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (12(GG010312-15)):		1,500	30
GFEA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (12(GG010312-15)/G11554/-2):		206	0
GFEA /	PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (RNG200620_AMD05):		23,941	0
GFEA /	PASS-THROUGH FROM KENNEDY KRIEGER INSTITUTE (AWD-161756_MOD01):		11,219	0
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (226396_AMD05):		78,088	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC17-018-8C718):		18,010	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000509520-001):		3,998	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063_AMD04):		39,423	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (93053897):		108,905	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10493SC):		5,187	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10701SC):		49,699	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF TENNESSEE (18-1431UCD):		74,046	0
GGBA /	PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDPSP00011784):		12,355	0
93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH			38,698,171	4,430,117
GFBA			1,716,886	91,227

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			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			18,050,344	2,087,450
GGBA			9,716,525	2,251,440
GFCA / PASS-THROUGH FROM TEXAS A&M UNIVERSITY (23-S162337):			31,814	0
GFCA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (SUBAWARD 3RX98):			6,835	0
GFEA / PASS-THROUGH FROM ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (31594C):			9,694	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S19_NCE):			7,295	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S30):			78,692	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S31):			100,912	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S33):			56,382	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S42):			108,385	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S43_AMD01):			65,324	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY15109812):			-53	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY15ITN170):			3,892	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16109803):			36,989	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16ITN129_AMD01):			162	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16ITN129_AMD02):			6,934	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16ITN198_AMD01):			-8,734	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16ITN198_AMD02):			17,864	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY17ITN198_C.R.):			855	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY17ITN198_F.R.):			39,204	0
GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (SUB#FY15109804):			-53	0
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110009):			17,980	0
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110230):			8,453	0
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (A5327):			-7,443	0
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (A5327_MOD01):			-100	0
GFEA / PASS-THROUGH FROM CHILDRENS HOSPITAL (G0100279_AMD02):			-452	0
GFEA / PASS-THROUGH FROM CHILDRENS HOSPITAL (G0100279_AMD03):			-966	0
GFEA / PASS-THROUGH FROM CHILDREN'S HOSPITAL LOS ANGELES (P2013-0259_UCO_14_1):			-4,860	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848):			-8,332	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848-ADMIN CORE):			17,273	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407):			28,718	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407_AMD02):			1,309	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408):			3,536	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409):			750	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409 CT2 DIET STUDY):			-8,947	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409-CT2-DIETSTUDY):			-3,623	0
GFEA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG012726-03)_AMD01):			3,178	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4058A):			-776	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (189925/201209/209235):			-1,191	0
GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T418996):			-3,109	0
GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T521990_AMD01):			-245,884	0
GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T660080):			1,171	0
GFEA / PASS-THROUGH FROM FAMILY HEALTH INTERNATIONAL (PO17001905):			353,367	0
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000818755):			2	0
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000852749):			38	0
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000892015):			6,947	0
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (000721031):			23	0
GFEA / PASS-THROUGH FROM HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50711-R01-UC01):			167,393	0
GFEA / PASS-THROUGH FROM HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50711-R01-UC01_AMD01):			-21,780	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002127600_MOD03):			75,811	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002438803):			2,977	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002641780):			7,583	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (LDR 01 MOD 03):			-34,024	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (LDR01MOD04):			469	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (LDR01MOD05):			213,794	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (PO#2002292885):			-8,887	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (PO#2002292911):			-17,773	0
GFEA / PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (4671):			345	0
GFEA / PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9429):			-1,043	0
GFEA / PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9497):			36,791	0
GFEA / PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9500):			4,200	0
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20096403 / 20097103):			-9,313	0
GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0247-05DEN_AMD06):			2,101	0
GFEA / PASS-THROUGH FROM OP-T-MUNE, INC (R414AI113977):			-10,559	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000502793-006_AMD01):			3	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000502793-006_AMD02):			-28	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (339483):			-1	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD06):			12,181	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9163SC_AMD01):			912	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9170SC):			-5,993	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9170SC_NCE):			474,566	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9293SC):			36,518	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9430SC_AMD01):			354,816	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00008549):			-507	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259):			2,966	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259_AMD01):			51,332	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS WORCESTER (WA00418032/OSP2015175):			34,248	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (692K963):			11,943	0
GFEA / PASS-THROUGH FROM VENTRIA BIOSCIENCE (R43AI106278):			-298	0
GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-38):			-41	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (0011877A):			1,139,873	0
GGBA / PASS-THROUGH FROM TEXAS A & M (06-S150681):			17,963	0
GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111898 AMEND 3):			121,040	0
GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111899 AMEND 3):			44,478	0
GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111900 AMEND 3):			5,654	0
GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111903 AMEND 3):			5,129	0
GGBA / PASS-THROUGH FROM DENVER RESEARCH INSTITUTE (1195):			35,348	0
GGBA / PASS-THROUGH FROM UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5034271):			31,932	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN (707K630):			-702	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (7536SC):			42,061	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF MISSOURI (C00045040-1):			77,883	0
GGBA / PASS-THROUGH FROM SAINT LOUIS UNIVERSITY (ERS#40536):			174,020	0
GGBA / PASS-THROUGH FROM INNOSENSE, LLC (ISL-COLOSTATE-3102-031417):			69,869	0
GGBA / PASS-THROUGH FROM MICROBIOTIX, INC. (MICROBIOTIX-PRIME#2R44AI098271):			113,809	0
GGBA / PASS-THROUGH FROM AEROPHASE, INC. (NTM25G):			108,113	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER		AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION		THROUGH TO	
CFDA OR OTHER ID NUMBER / PROGRAM NAME		TOTAL	SUBRECIPIENTS
STATE AGENCY /	PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	
GGBA /	PASS-THROUGH FROM GLOBEIMMUNE, INC. (R01AI105053):	93,436	0
GFEA /	PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY14109806):	7	0
GFEA /	PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY161TN129):	8,539	0
GFEA /	PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY181TN175):	187,688	0
GFEA /	PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY181TN273):	1,393	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110009_AMD04):	8,278	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110237):	10,395	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (117360):	49,467	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (AWD-144557_NCE):	55,658	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (PS# 114342_MOD02):	2	0
GFEA /	PASS-THROUGH FROM CHILDRENS HOSPITAL (G0100279):	-1,998	0
GFEA /	PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848-ADMIN CORE_AMD03):	60,357	0
GFEA /	PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407-PILOT_AMD03):	43,534	0
GFEA /	PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408-CT1-OMEGA):	11,295	0
GFEA /	PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408-CT1-OMEGA_AMD03):	35,255	0
GFEA /	PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409 CT2 DIET STUDY_A3):	29,258	0
GFEA /	PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (140755):	36,195	0
GFEA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG012031-03)):	48,894	0
GFEA /	PASS-THROUGH FROM CONSORTIUM OF EOSINOPHILIC GASTROINTESTI (135407-PILOT):	45,639	0
GFEA /	PASS-THROUGH FROM CONSORTIUM OF EOSINOPHILIC GASTROINTESTI (135407-PILOT TNE):	5,671	0
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (PRO-00045657):	1,000	0
GFEA /	PASS-THROUGH FROM EASTERN VIRGINIA MEDICAL SCHOOL (S140181-1_AMD04):	67,877	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T255936):	-9,442	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T786312):	334,544	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T811938_AMD03):	8,467	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T813818):	100,448	0
GFEA /	PASS-THROUGH FROM FAMILY HEALTH INTERNATIONAL (PO16002956_MOD02):	31,572	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002127600):	32,439	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292913):	-6,670	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292913_MOD04):	7,178	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292913_MOD06PT2):	5,605	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292914):	11,885	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292914_MOD05):	17,384	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002438803_MOD04):	1,827	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003723248):	2,589	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (LDR01MOD07):	21,180	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (NWCS 613):	20,833	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (PO#2001586036):	-505	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (PO#2002641780):	11,223	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (UM1AI068632-12_MOD01PT2):	89,818	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (UM1AI068632-12_MOD03):	32,022	0
GFEA /	PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (4681):	181,216	0
GFEA /	PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9500_AMD01):	27,257	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20089705_AMD04):	11,123	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20096403 / 20097103_AMD5):	429,289	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20096404 / 20097104):	75,891	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20106501_AMD01):	8,553	0
GFEA /	PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20116401):	2,972	0
GFEA /	PASS-THROUGH FROM NATL JEWISH HOSPITAL (20000134_AMD04):	28,726	0
GFEA /	PASS-THROUGH FROM PANORAMA RESEARCH INC. (AWD-180531):	48,835	0
GFEA /	PASS-THROUGH FROM RESEARCH FOUNDATION FOR MENTAL HYGIENE, (26289):	72,285	0
GFEA /	PASS-THROUGH FROM RUSH UNIVERSITY (14100301_AMD03):	324,766	0
GFEA /	PASS-THROUGH FROM SCRIPPS RESEARCH INSTITUTE (SRI-U19AI063603):	10,813	0
GFEA /	PASS-THROUGH FROM UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2071-509_AMD01):	426,331	0
GFEA /	PASS-THROUGH FROM UNIVERSITY NEBRASKA MEDICAL CENTER (34-5319-2002-001_NCE):	-111	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINGHAM (000502793-006_AMD03):	165,867	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINGHAM (000502793-006_AMD04):	54,828	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ARIZONA (339483_AMD02):	26,461	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD08):	382,624	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10061SC):	44,229	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9170SC_AMD03):	81,542	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9430SC_AMD02):	63,230	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259_AMD03):	20,920	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0054144(128814-3)_MOD02):	198,855	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9398):	68,929	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (764K536):	343,830	0
GFEA /	PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-38-MOD-1):	85,525	0
GGBA /	PASS-THROUGH FROM UNIVERSITY OF ARIZONA (411631):	75,226	0
GGBA /	PASS-THROUGH FROM THE SCRIPPS RESEARCH INSTITUTE (5-53494):	3,887	0
GGBA /	PASS-THROUGH FROM MBC PHARMA, INC. (CSU-03):	16,561	0
GGBA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111898):	94,210	0
GGBA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (117889):	138,987	0
GGBA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111899):	34,423	0
GGBA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111900):	2,745	0
GGBA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111903):	2,894	0
GGBA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (003538-00019):	63,833	0
93.859 /	BIOMEDICAL RESEARCH AND RESEARCH TRAINING	29,062,166	1,849,805
GFBA		9,496,115	626,370
GFEA		11,878,827	562,350
GGBA		5,955,750	534,632
GKAA		78,569	0
GSAA		310,775	0
GFEA /	PASS-THROUGH FROM BAYLOR COLLEGE OF MEDICINE (7000000110):	-12,333	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T659962):	1,905	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2001664592):	-1,715	0
GGBA /	PASS-THROUGH FROM CRESTONE, INC. (PO# 820):	12,035	0
GSAA /	PASS-THROUGH FROM SACNAS - SOCIETY FOR ADVANCEMENT OF CHICANOS/HISPANICS AND NATIVE AMERICANS IN SCIENCE (5T36GM008285-29):	16,331	0
GFBA /	PASS-THROUGH FROM UNIVERSITY OF ILLINOIS (088872-16773):	54,018	0
GFBA /	PASS-THROUGH FROM YALE UNIVERSITY (GR100708 (CON-80000938)):	14,426	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T567671_AMD03):	134,029	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T852976):	16,978	0
GFEA /	PASS-THROUGH FROM LOUISIANA STATE UNIVERSITY (PG30GM118430-REDMANPF-01):	14,839	0
GFEA /	PASS-THROUGH FROM SCRIPPS RESEARCH INSTITUTE (553398_AMD01):	550,206	126,453
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (60866935):	-46	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY /	PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		EXPENDITURES	THROUGH TO SUBRECIPIENTS
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (2301G UH636):		204,672	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (525K560_AMD04):		29,079	0
GFEA /	PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-16_MOD03):		39,678	0
GFEA /	PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-360):		2,466	0
GGBA /	PASS-THROUGH FROM THE SCRIPPS RESEARCH INSTITUTE (SUBAWARD # 5-53439):		63,703	0
GGBA /	PASS-THROUGH FROM THE SCRIPPS RESEARCH INSTITUTE (SUBAWARD # 5-53569 (YEAR 2)):		37,969	0
GFBA /	PASS-THROUGH FROM CALIFORNIA INSTITUTE OF TECHNOLOGY (68-1089974):		-4,275	0
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (78003115):		2,814	0
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1408):		-2,086	0
GFBA /	PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GB10293 15196):		167,437	0
93.865 /	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		14,936,675	2,984,165
GFBA			3,260,188	215,539
GFCA			572,020	489,399
GFEA			8,787,336	2,279,227
GGBA			465,516	0
GLAA			2,243	0
GFEA /	PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (AWD-123811):		2,357	0
GFEA /	PASS-THROUGH FROM HARVARD SCHOOL OF PUBLIC HEALTH (114074.1009.5041184):		6,357	0
GFEA /	PASS-THROUGH FROM HARVARD SCHOOL OF PUBLIC HEALTH (114205-1109-5096821):		-5,761	0
GFEA /	PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114074.0908.5041182):		1,022	0
GFEA /	PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114074.1008.5041182):		25,127	0
GFEA /	PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1108-5096823):		-1,440	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA (000504713-006):		1	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000504713-006):		52,120	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (09-000148-10):		-1,518	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (201601710-10):		3,755	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CHICAGO (G018.UCD.01_AMD01):		27,172	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF INDIANA (AWD-172807):		2,457	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (P003928103-NCE):		-10,950	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20130769-12A1):		3,426	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (647K684_AMD01):		2,430	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WYOMING (10026961):		144,284	0
GFEA /	PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-16-91):		-2,248	0
GFEA /	PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-141):		2,341	0
GFEA /	PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU16029-A2):		4,482	0
GFEA /	PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU16029-A2_AMD02):		-6	0
GFEA /	PASS-THROUGH FROM WESTAT, INC (7887-S035_AMD12):		99,806	0
GGBA /	PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5594-CSU-DHHS-8170):		5,134	0
GFBA /	PASS-THROUGH FROM NEW YORK UNIVERSITY (S4348-03):		24,767	0
GFEA /	PASS-THROUGH FROM ALBERT EINSTEIN COLLEGE OF MEDICINE (9-526-5706):		-1	0
GFEA /	PASS-THROUGH FROM CHILDREN'S HOSPITAL OF PHILADELPHIA (3200660619):		7,191	0
GFEA /	PASS-THROUGH FROM DARTMOUTH COLLEGE (R871_AMD02):		35,549	0
GFEA /	PASS-THROUGH FROM HARVARD SCHOOL OF PUBLIC HEALTH (11074.0909.5041184):		-19	0
GFEA /	PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1309-5096821_AMD01):		269,482	0
GFEA /	PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-1109-5096821):		32,740	0
GFEA /	PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-1308-5096823_AMD01):		364,901	0
GFEA /	PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-5096823):		80,119	0
GFEA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (6106-S090_AMD01):		65,737	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60046347 UCD):		46,324	0
GFEA /	PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5619-UCD-DHHS-01A1_AMD02):		29,600	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (60237136_AMD03):		20,571	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CHICAGO (FP061712-A_AMD03):		157,370	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF DENVER (SC37630-01-00):		11,795	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ILLINOIS (069346-00001_AMD02):		29,986	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004694009_AMD02):		35,936	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (4-03272):		36	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5109226):		22,671	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF TEXAS (18-008):		8,191	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF TEXAS AT SAN ANTONIO (157911/152260):		-8	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GB10318 152784_AMD02):		26,889	0
GFEA /	PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-143):		112,332	0
GFEA /	PASS-THROUGH FROM WESTAT, INC (6005.46.01-S14):		672	0
GGBA /	PASS-THROUGH FROM TEXAS A&M INTERNATIONAL UNIVERSITY (06-M1703034):		90,664	0
GGBA /	PASS-THROUGH FROM UNIV. OF TEXAS MEDICAL BRANCH/GALVESTON. (006711-00002):		16,163	0
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (201014565-02):		-634	0
93.866 /	AGING RESEARCH		10,974,598	1,176,773
GFBA			1,514,852	93,372
GFCA			217,764	115,268
GFEA			6,097,141	913,043
GGBA			1,354,251	55,090
GFCA /	PASS-THROUGH FROM UNIVERSITY OF NORTH TEXAS (RF00015-2017-0045):		3,439	0
GFEA /	PASS-THROUGH FROM ALBERT EINSTEIN COLLEGE OF MEDICINE (31594F_AMD.07):		18,263	0
GFEA /	PASS-THROUGH FROM OREGON RESEARCH INSTITUTE (R01 AG020048):		10	0
GFBA /	PASS-THROUGH FROM OHIO STATE UNIVERSITY (600636001):		16,836	0
GFBA /	PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004575806):		42,361	0
GFCA /	PASS-THROUGH FROM UNIVERSITY OF NORTH TEXAS (RF00105-2018-0003):		16,730	0
GFEA /	PASS-THROUGH FROM ALBERT EINSTEIN COLLEGE OF MEDICINE (31594 F):		6,281	0
GFEA /	PASS-THROUGH FROM HEBREW REHABILITATION CENTER (10.10.91541_YR3):		26,826	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000517586-001):		32,939	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CHICAGO (2015-00209-01-00):		-99	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10042502-08):		50,310	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF VERMONT (30686SUB52098_AMD01):		28,596	0
GFEA /	PASS-THROUGH FROM VIRGINIA COMMONWEALTH UNIVERSITY (FP00003551-SA001_AMD02):		29,894	0
GFEA /	PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-18-289_AMD01):		29,149	0
GFEA /	PASS-THROUGH FROM WYCHITA STATE UNIVERSITY (R51734-15485):		66,675	0
GGBA /	PASS-THROUGH FROM CYTEX THERAPEUTICS, INC. (R44AG059310):		163,016	0
GGBA /	PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTAI7-000992):		12,242	0
GGBA /	PASS-THROUGH FROM PATHWAYS BIOSCIENCE (005744-00002):		53,771	0
GFBA /	PASS-THROUGH FROM THE RESEARCH FOUNDATION FOR SUNY ON (67685 / 1116763):		65,352	0
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA RIVERSIDE (S000736):		1,127,999	0
93.867 /	VISION RESEARCH		3,294,877	250,237
GFBA			367,189	0
GFEA			2,583,550	237,624
GLAA			101,358	12,613
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (569016):		-19	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME				
STATE AGENCY /	PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
GFEA /	PASS-THROUGH FROM UNIVERSITY OF UTAH (10031605-01_AMD02):		-1,065	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF UTAH (10031605-01_AMD03):		31,056	0
GFEA /	PASS-THROUGH FROM CHILDREN'S HOSPITAL OF PHILADELPHIA (3209850817):		292	0
GFEA /	PASS-THROUGH FROM CHILDREN'S HOSPITAL OF PHILADELPHIA (3209850817_AMD01):		2,669	0
GFEA /	PASS-THROUGH FROM IVEENA, LLC (PA-14-071):		12	0
GFEA /	PASS-THROUGH FROM MCMASTER UNIVERSITY (20002912):		158,460	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (18-041):		15,219	0
GFEA /	PASS-THROUGH FROM VIRGINIA COMMONWEALTH UNIVERSITY (PD303645-SC105445_AMD02):		36,156	0
93.701 /	TRANS-NIH RECOVERY ACT RESEARCH SUPPORT		-4,879	0
GFEA /	PASS-THROUGH FROM INDIANA UNIVERSITY (IN-4688151-UCD):		-2,872	0
GFEA /	PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (RC2HL101666):		-529	0
GFEA /	PASS-THROUGH FROM PURDUE UNIVERSITY (4102-38844):		6	0
GFEA /	PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E2922):		-1,484	0
93.879 /	MEDICAL LIBRARY ASSISTANCE		1,508,411	0
GFEA /			1,295,911	0
GFEA /	PASS-THROUGH FROM CHILDRENS HOSPITAL (G0100345):		1,573	0
GFBA /	PASS-THROUGH FROM CHILDREN'S HOSPITAL BOSTON (2R01LM010090-05):		210,927	0
93.397 /	CANCER CENTERS SUPPORT GRANTS		5,189,176	202,184
GFEA /			5,035,773	202,184
GFBA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002373317):		88,078	0
GFEA /	PASS-THROUGH FROM ACRIN (AWD-133320):		1,604	0
GFEA /	PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00000510_YR04):		-15,899	0
GFEA /	PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00004811_NCE):		78,308	0
GFEA /	PASS-THROUGH FROM MEMORIAL SLOAN KETTERING CANCER CENTER (BD522237):		1,312	0
93.143 /	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION		156,537	117,035
GLAA /			149,410	117,035
GFEA /	PASS-THROUGH FROM SCHOOL OF MINES FOUNDATION (400763-5803):		1,493	0
GFEA /	PASS-THROUGH FROM HARVARD UNIVERSITY (112559-5099191):		5,634	0
93.172 /	HUMAN GENOME RESEARCH		6,778	0
GFEA /	PASS-THROUGH FROM SAGE BIONETWORKS (2017ENCODE1):		1,658	0
GFEA /	PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC59996):		5,120	0
93.209 /	CONTRACEPTION AND INFERTILITY RESEARCH LOAN REPAYMENT PROGRAM		93,793	0
GFEA /			93,793	0
93.307 /	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		782,066	212,631
GFEA /			712,361	212,631
GFEA /	PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (12687 G003650):		20,064	0
GFEA /	PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (12687 G003650_AMD-B):		49,641	0
93.350 /	NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES		8,002,172	1,463,781
GFEA /			7,495,813	1,452,354
GFEA /	PASS-THROUGH FROM DYSTONIA MEDICAL RESEARCH FOUNDATION (AWD-164595):		244	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0055353(128885-4)):		20,373	11,427
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (2037853_AMD01):		3,739	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINGHAM (000508606-012):		56,130	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0055353 (129324-3)_AMD01):		425,873	0
93.361 /	NURSING RESEARCH		3,345,450	528,097
GFEA /			1,612,718	420,620
GFEA /	PASS-THROUGH FROM DANA-FARBER/PARTNERS CANCER CARE (1283501):		39,907	25,333
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (2034352_AMD04):		778	0
GFEA /	PASS-THROUGH FROM DANA-FARBER/PARTNERS CANCER CARE (1283502_AMD03):		46,161	23,476
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (2034352_AMD5):		75,544	0
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (2035444_CLOSEOUT):		8,903	2,500
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (2035895_AMD03):		906,994	49,920
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (2036470_AMD01):		21,227	0
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (2036471):		20,022	0
GFEA /	PASS-THROUGH FROM DUKE UNIVERSITY (PCRC PILOT GRANT 2017-08P):		9,151	0
GFEA /	PASS-THROUGH FROM SOUTHCENTRAL FOUNDATION (PAR-15-337):		27,678	3,250
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9782SC_AMD02):		301,135	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF MIAMI (R01NR012885):		1,910	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0043908 (12606-1)):		-982	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0043908 (126061-1)_AMD05):		241,282	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF UTAH (10038814-01_AMD04):		33,022	2,998
93.399 /	CANCER CONTROL		434,740	0
GFEA /			434,740	0
93.839 /	BLOOD DISEASES AND RESOURCES RESEARCH		3,188,502	1,521,578
GFEA /			2,049,740	1,046,050
GGBA /			52,440	0
GLAA /			699,509	384,699
GFEA /	PASS-THROUGH FROM BLOODCENTER OF WISCONSIN (0115-81148):		16,451	0
GFEA /	PASS-THROUGH FROM MEDICAL COLLEGE OF WISCONSIN INC (AWD-132415):		7,965	0
GFEA /	PASS-THROUGH FROM PUGET SOUND BLOOD CENTER (802-UCHSC-2016):		-8,377	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINGHAM (000501394-003):		8	0
GFEA /	PASS-THROUGH FROM ALL CHILDREN'S RESEARCH INSTITUTE, INC (ACRI 01-001):		962	0
GFEA /	PASS-THROUGH FROM AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (1008719):		39,471	0
GFEA /	PASS-THROUGH FROM AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (1008719_AMD01):		2,928	0
GFEA /	PASS-THROUGH FROM BLOODCENTER OF WISCONSIN (0116-81148):		-850	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC17-053-8C868):		7,655	0
GFEA /	PASS-THROUGH FROM PUGET SOUND BLOOD CENTER (802-UCHSC-2013):		811	0
GFEA /	PASS-THROUGH FROM PUGET SOUND BLOOD CENTER (802-UCHSC-2017):		21,531	0
GFEA /	PASS-THROUGH FROM UNIV OF TEXAS HSC HOUSTON (0012922A_AMD01):		14,402	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00009071):		33,523	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (SUB NO:WU-15-27):		13,873	8,922
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC10164):		154,553	0
GFEA /	PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-15-417-MOD-4):		81,907	81,907
93.840 /	TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISORDERS		578,427	67,493
GFEA /			556,801	67,493
GFEA /	PASS-THROUGH FROM RTI INTERNATIONAL (4-312-0215445-52725L):		2,334	0
GFEA /	PASS-THROUGH FROM INSTITUTE OF NUTRITION OF CENTRAL (1001HL138647-01-03):		19,292	0
93.285 /	NATIONAL INSTITUTES OF HEALTH PEDIATRIC RESEARCH LOAN REPAYMENT PROGRAM		-33,168	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (S696376):		-29,931	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (S891177):		-83	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1144-00-R):		-2,135	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1144-00R#5):		-1,019	0
93.389 /	NATIONAL CENTER FOR RESEARCH RESOURCES		310,716	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GB10282 151583_AMD3):		310,716	0

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FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
93.856 / MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH			260,162	42,111
GGBA			213,271	42,111
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409-CT2-DIET STUDY):			7	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (AWD-141241):			24	0
GFEA / PASS-THROUGH FROM WESTAT, INC (HHSN26720080001C):			1,493	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000406279-001):			8,881	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000406279-001_AMD04):			67	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S036):			42,644	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S036_MOD04):			-6,225	0
93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING			98,215	0
GFEA			90,806	0
GGBA			7,409	0
93.077 / FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH			13,746	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (93185872):			13,746	0
93.353 / 21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT			862,454	2,466
GFEA			751,124	0
GGBA			78,522	2,466
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000943458):			22,784	0
GFEA / PASS-THROUGH FROM KLEIN BUENDEL, INC. (0316-0169-000):			10,024	0
93.142 / NIEHS HAZARDOUS WASTE WORKER HEALTH AND SAFETY TRAINING			29,582	0
GGBA / PASS-THROUGH FROM DUKE UNIVERSITY (2035905):			29,582	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF MINORITY HEALTH</u>				
93.910 / FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM			66,489	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10032145_AMD02):			-1,363	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10032145):			12,767	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10032145_AMD05):			55,085	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>				
93.275 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES-ACCESS TO RECOVERY			8	0
GFEA / PASS-THROUGH FROM ICF INTERNATIONAL (633430-11S-1700):			8	0
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE			761,825	10,896
GFBA			351,938	0
GFEA			63,835	10,896
GFEA / PASS-THROUGH FROM ICF INTERNATIONAL (14TWSK0098):			-60	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E5215A):			22,330	0
GGBA / PASS-THROUGH FROM LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (005605-00002):			186,815	0
GGBA / PASS-THROUGH FROM LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (006519-00002):			136,967	0
<u>DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE ASSISTANCE</u>				
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM			228,100	228,100
SJAA			228,100	228,100
<u>DEPARTMENT OF JUSTICE, NATIONAL INSTITUTE OF JUSTICE</u>				
16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS			2,102,643	283,951
GFBA			1,524,885	269,636
GFEA			230,261	7,416
GGBA			114,361	6,899
GZAA			73,131	0
GFBA / PASS-THROUGH FROM SAM HOUSTON STATE UNIVERSITY (27049A):			111,400	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (27507-Z9458002):			48,605	0
<u>DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION</u>				
17.603 / BROOKWOOD-SAGO GRANT			78,717	10,000
GLAA			78,717	10,000
<u>DEPARTMENT OF STATE, BUREAU OF DEMOCRACY, HUMAN RIGHTS AND LABOR</u>				
19.345 / INTERNATIONAL PROGRAMS TO SUPPORT DEMOCRACY, HUMAN RIGHTS AND LABOR			126,892	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003991863):			126,892	0
<u>DEPARTMENT OF STATE, BUREAU OF ECONOMIC AND BUSINESS AFFAIRS</u>				
19.322 / ECONOMIC STATECRAFT			479	0
GLAA			479	0
<u>DEPARTMENT OF STATE, BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS</u>				
19.401 / ACADEMIC EXCHANGE PROGRAMS - SCHOLARS			-220	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003568734):			-220	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>				
15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT			358,231	81,280
GGBA			358,231	81,280
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT			9,681	0
GFBA			6,367	0
GGBA			3,314	0
15.232 / WILDLAND FIRE RESEARCH AND STUDIES			834,119	116,251
GFBA			192,702	0
GFEA			29,765	0
GGBA			400,405	116,251
GLAA			136,013	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10040658):			-359	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF OREGON (281190B):			45,061	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1930 G UA407):			30,532	0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT			245,530	33,031
GGBA			80,958	0
GKAA			66,500	0
GZAA			12,996	0
GGBA / PASS-THROUGH FROM THE NATURE CONSERVANCY (COFO_CSU_BLM_GUNNISON_052015):			44,680	0
GTAA / PASS-THROUGH FROM SMITHSONIAN INSTITUTE (L11AC20325):			7,365	0
GGJA / PASS-THROUGH FROM UNIVERSITY OF NEVADA, RENO (L11AC20384):			33,031	33,031
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION			124,127	0
GGBA			91,214	0
GGBA / PASS-THROUGH FROM TEXAS A & M (SUBAWARD # M1800777):			32,913	0
15.237 / RANGELAND RESOURCE MANAGEMENT			71,729	0
GGBA			71,729	0
15.238 / CHALLENGE COST SHARE			21,421	0
GKAA			21,421	0
15.239 / MANAGEMENT INITIATIVES			1,152	0
GZAA			1,152	0
15.225 / RECREATION AND VISITOR SERVICES			345,364	0
GZAA			345,364	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME			EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				SUBRECIPIENTS
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>				
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY			1,286,385	0
GFBA			9,440	0
GGBA			1,276,945	0
15.506 / WATER DESALINATION RESEARCH AND DEVELOPMENT			143,922	0
GLAA			143,922	0
15.560 / SECURE WATER ACT IÇO RESEARCH AGREEMENTS			433,129	0
GFBA			125,090	0
GGBA			229,930	0
GLAA			78,109	0
<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>				
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT			9,609	0
GSAA			9,609	0
15.933 / PRESERVATION OF JAPANESE AMERICAN CONFINEMENT SITES			11,064	0
GFEA			613	0
GGBA			10,451	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS IÇO RESOURCES OF THE NATIONAL PARK SYSTEM			5,880,117	27,608
GFBA			152,661	4,626
GFEA			143,968	0
GGBA			5,436,789	0
GKAA			43,309	0
GSAA			83,211	22,982
GTAA			171	0
GZAA			20,008	0
15.923 / NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING			16,365	0
GZAA			16,365	0
<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>				
15.807 / EARTHQUAKE HAZARDS PROGRAM ASSISTANCE			34,687	0
GFBA			9,996	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (91271502):			24,691	0
15.805 / ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES			197,261	136,896
GGBA			197,261	136,896
15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING			191,060	0
GGBA			7,142	0
GLAA			183,918	0
15.812 / COOPERATIVE RESEARCH UNITS			351,705	0
GGBA			351,705	0
15.809 / NATIONAL SPATIAL DATA INFRASTRUCTURE COOPERATIVE AGREEMENTS			3,339	0
GLAA			3,339	0
15.814 / NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION			209	0
GLAA			209	0
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION			2,183,147	0
GFBA			511,714	0
GFEA			22,402	0
GGBA			1,591,437	0
GLAA			57,594	0
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS			248,569	80,367
GGBA			213,261	80,367
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, DAVIS (201403279-01):			35,308	0
15.819 / ENERGY COOPERATIVES TO SUPPORT THE NATIONAL ENERGY RESOURCES DATA SYSTEM			387	0
GLAA			387	0
<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>				
64.009 / VETERANS MEDICAL CARE BENEFITS			8,602	0
GFEA			8,602	0
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>				
45.312 / NATIONAL LEADERSHIP GRANTS			106,637	0
GFBA			49,070	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT IRVINE (2016-3380):			57,567	0
45.301 / MUSEUMS FOR AMERICA			119,669	0
GFBA			116,983	0
GSAA			2,686	0
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
43.007 / SPACE OPERATIONS			180,460	28,358
GFBA			53,686	0
GLAA			126,774	28,358
43.001 / SCIENCE			39,301,083	4,874,193
GFBA			30,352,377	4,227,620
GFEA			40,295	0
GGBA			5,142,553	648,685
GLAA			230,952	-10,000
GFBA / PASS-THROUGH FROM PRISMA BASIC RESEARCH (OCG5636B):			12,783	0
GFBA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (15-562):			73,871	0
GFBA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (1GG008566):			10,981	0
GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (426671-19557):			33,759	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MONTANA (PG15-26850-03):			15,946	0
GFBA / PASS-THROUGH FROM NORTHERN ARIZONA UNIVERSITY (1002484-02):			69,099	0
GFBA / PASS-THROUGH FROM FLORIDA STATE UNIVERSITY (R01772):			27,874	0
GFBA / PASS-THROUGH FROM PREDICTIVE SCIENCE INC. (OCG6192B):			86,063	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8530):			114,320	0
GFBA / PASS-THROUGH FROM MONTANA STATE UNIVERSITY (G176-16-W5850):			2,849	0
GFBA / PASS-THROUGH FROM RICE UNIVERSITY (R53601):			40,639	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (163405529):			101,765	0
GFBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (NS279A-A):			54,084	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3002866417):			6,883	0
GGBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5068-CSU-NASA-J17G):			83,553	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN (510K230):			12,776	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF ALASKA AT FAIRBANKS (PO FP44033 SUBAWARD UAF14-0107):			47,800	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA IN HUNTSVILLE (SUB2013-184):			136,291	0
GGBA / PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (Z15-16977):			328	0
GGBA / PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (Z16-21295):			31,369	0
GKAA / PASS-THROUGH FROM UNIVERSITY OF MAINE AT FORT KENT (NASA 3400075 EH):			8,079	0
GLAA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (I5 10146 23):			48,113	0
GFBA / PASS-THROUGH FROM AEROSPACE CORPORATION (4600006180):			8,025	0
GFBA / PASS-THROUGH FROM GEORGE MASON UNIVERSITY (E203993-1):			56,008	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFBA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (138245):		34,481	7,888
GFBA / PASS-THROUGH FROM PLANETARY SCIENCE INSTITUTE (1552-UNIV CO-BOULDER):		57,705	0
GFBA / PASS-THROUGH FROM PRINCETON UNIVERSITY (SUB0000218):		83,181	0
GFBA / PASS-THROUGH FROM SOUTHWEST RESEARCH INSTITUTE (K99082JW):		104,225	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF IOWA (W000950382):		7,374	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004097964):		11,992	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (N006261701):		384,939	0
GFEA / PASS-THROUGH FROM SOUTHWEST RESEARCH INSTITUTE (K99070KJ):		28,482	0
GFEA / PASS-THROUGH FROM THE INSTITUTE FOR GLOBAL ENVIRONMENTAL S (171005):		26,600	0
GGBA / PASS-THROUGH FROM BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (SUBCONTRACT DATED 3/1/18):		19,846	0
GGBA / PASS-THROUGH FROM TEXAS A & M (M1702389):		31,963	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (SUBAWARD #UWSC9227):		81,703	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF MIAMI (SPC-000225):		87,149	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN (699K893):		101,155	0
GFBA / PASS-THROUGH FROM CALIFORNIA INSTITUTE OF TECHNOLOGY (44B-1097259):		121,007	0
GFBA / PASS-THROUGH FROM CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (CC-2018-246, TO 002):		9,566	0
GFBA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RH809-G5):		78,791	0
GFBA / PASS-THROUGH FROM INNOVATIVE MEDICAL SOLUTIONS GROUP, INC. (OCG6479B):		41,079	0
GFBA / PASS-THROUGH FROM JET PROPULSION LABORATORY (17-03-0008):		255,061	0
GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710004222):		42,975	0
GFBA / PASS-THROUGH FROM OLD DOMINION UNIVERSITY RESEARCH FOUNDAT (16-125-100511-010):		123,031	0
GFBA / PASS-THROUGH FROM SMITHSONIAN ASTROPHYSICAL OBSERVATORY (PF2-130098):		240,062	0
GFBA / PASS-THROUGH FROM SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15300.001-A):		109,045	0
GFBA / PASS-THROUGH FROM THE RESEARCH FOUNDATION FOR SUNY ON (69620-1121043-2):		44,077	0
GFBA / PASS-THROUGH FROM UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 04-0136 HARPER):		11,285	0
GFBA / PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z16-20850):		46,078	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT IRVINE (2013-2955):		77,766	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (78460411):		48,288	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00009786):		35,234	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1000 G TA296):		41,499	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (30346-Z6014002):		34,320	0
GFBA / PASS-THROUGH FROM WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101133):		31,689	0
43.002 / AERONAUTICS		16,619,999	1,171,458
GFBA		12,305,037	593,393
GFBA / PASS-THROUGH FROM BALL AEROSPACE (97BSM00005):		1,001,513	0
GFBA / PASS-THROUGH FROM YALE UNIVERSITY (C12N11222(N00190)):		-791	0
GFBA / PASS-THROUGH FROM JET PROPULSION LABORATORY (1572635):		1,645,168	330,088
GFBA / PASS-THROUGH FROM CARNEGIE INSTITUTE OF WASHINGTON (DTM-3250-01 (PHASE)):		-1	0
GFBA / PASS-THROUGH FROM HAMPTON UNIVERSITY (03-10):		1,440,521	247,977
GFBA / PASS-THROUGH FROM NET-CENTRIC DESIGN PROFESSIONALS (BOA-2014-01):		-1,100	0
GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (1541612):		170,895	0
GFBA / PASS-THROUGH FROM UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 03-0312-HARPER):		2,133	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (SA3649-26326):		56,625	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (2095 G NA057):		-1	0
43.003 / EXPLORATION		2,494,463	825,550
GFBA		543,117	0
GGBA		1,908,713	825,550
GGBA / PASS-THROUGH FROM UNIVERSITY OF ARKANSAS (UAMS SUBAWARD # 51946 // PO# G):		31,775	0
GFBA / PASS-THROUGH FROM NATIONAL SPACE GRANT FOUNDATION (XHAB 2017-04):		10,858	0
43.008 / EDUCATION		969,255	27,919
GFBA		917,712	27,919
GLAA		47,932	0
GFBA / PASS-THROUGH FROM NEW MEXICO STATE UNIVERSITY (Q01523):		-47	0
GFCA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA HUNTSVIL (SUB2012-037):		993	0
GLAA / PASS-THROUGH FROM NATIONAL INSTITUTE OF AEROSPACE (C18-201086-CSM):		2,665	0
43.009 / CROSS AGENCY SUPPORT		311,984	0
GFBA		246,991	0
GGBA		64,993	0
43.012 / SPACE TECHNOLOGY		1,764,743	12,080
GFBA		1,326,681	0
GLAA		245,227	12,080
GFBA / PASS-THROUGH FROM GEOOPTICS (OCG6331B):		117,339	0
GFCA / PASS-THROUGH FROM STRUCTURED MATERIALS INDUSTRIE (JOB NUMBER: 42074):		25,245	0
GFBA / PASS-THROUGH FROM MICHIGAN TECHNOLOGICAL UNIVERSITY (160706021):		50,251	0
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>			
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS		12,087	0
GFBA		12,087	0
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
45.160 / PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS		50,413	0
GFBA		50,413	0
<u>NATIONAL SCIENCE FOUNDATION</u>			
47.076 / EDUCATION AND HUMAN RESOURCES		21,583,021	2,670,418
GFBA		13,366,082	1,699,222
GFCA		97,713	0
GFEA		1,444,472	91,201
GGBA		4,468,675	774,771
GKAA		484,748	0
GLAA		631,345	17,267
GSAA		31,635	0
GYAA		212,686	86,695
GFBA / PASS-THROUGH FROM PURDUE UNIVERSITY (4101-38574):		-7	0
GFBA / PASS-THROUGH FROM SRI INTERNATIONAL (115-000060):		-1	0
GFBA / PASS-THROUGH FROM EXPLORATORIUM (S-DUE-1238253-UCI):		19,558	0
GFBA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (RC104162UC):		75,660	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9032):		58,536	0
GGBA / PASS-THROUGH FROM AMERICAN MATHEMATICAL SOCIETY (38710954):		77,758	0
GGBA / PASS-THROUGH FROM RUTGERS - STATE UNIVERSITY OF NEW JERSEY (5724):		134,900	1,262
GGBA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (RC104101CSU):		46,636	0
GLAA / PASS-THROUGH FROM THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (201016466-01):		29,406	0
GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0040276-PROJ0011139):		111,990	0
GFBA / PASS-THROUGH FROM TWIN CITIES PUBLIC TELEVISION (21231-01-03729):		194,491	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF WYOMING (1003846-UCD):		3,837	0
GGBA / PASS-THROUGH FROM FLORIDA STATE UNIVERSITY (R01902):		11,301	0
GKAA / PASS-THROUGH FROM SOUTHERN METHODIST UNIVERSITY (G001662-7500):		5,244	0
GFBA / PASS-THROUGH FROM MATHEMATICAL ASSOCIATION OF AMERICA (3-8-710-953):		37,333	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME				
STATE AGENCY /	PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	
GFBA /	PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z16-22646):	17,958	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF HARTFORD (1101X):	4,747	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (782K504):	16,318	0	
47.041 /	ENGINEERING GRANTS	21,609,262	1,983,251	
GFBA		8,905,155	153,408	
GFCA		107,208	0	
GFEA		1,153,719	10,233	
GGBA		5,561,172	1,592,008	
GLAA		3,530,448	227,602	
GZAA		9,780	0	
GFBA /	PASS-THROUGH FROM CORNELL UNIVERSITY (44771-8945):	2,500	0	
GFBA /	PASS-THROUGH FROM UNIV OF TEXAS HSC HOUSTON (0011229A):	108,159	0	
GFBA /	PASS-THROUGH FROM YALE UNIVERSITY (C17D12544):	44,485	0	
GGBA /	PASS-THROUGH FROM UTAH STATE UNIVERSITY (130497-368):	46,681	0	
GGBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, IRVINE (2016-3357):	11,526	0	
GGBA /	PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A005262301):	142,878	0	
GGBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, IRVINE (SUBAWARD NO. 2016-3367):	11,701	0	
GGBA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA (UA15-057):	34,352	0	
GLAA /	PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (RC104101CSM):	165,518	0	
GLAA /	PASS-THROUGH FROM STANFORD UNIVERSITY (28139600-50542-B):	1,126,952	0	
GLAA /	PASS-THROUGH FROM STANFORD UNIVERSITY (60334599-108886-A):	-58,009	0	
GFBA /	PASS-THROUGH FROM AEROSOL DEVICES, INC. (OCG6454B-SF):	95,994	0	
GFBA /	PASS-THROUGH FROM BIG BLUE TECHNOLOGIES, LLC (OCG6533B):	30,676	0	
GFBA /	PASS-THROUGH FROM MVSYSTEMS, LLC (OCG6471B):	101,232	0	
GFBA /	PASS-THROUGH FROM STRYD INCORPORATED (OCG6558B):	30,030	0	
GFBA /	PASS-THROUGH FROM TEXAS A&M UNIVERSITY (28-M1800599):	59,161	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CONNECTICUT (170642):	5,999	0	
GFBA /	PASS-THROUGH FROM ZENWA, INC. (OCG6477B):	80,065	0	
GGBA /	PASS-THROUGH FROM AVIDCOR (1722014.001):	52,185	0	
GGBA /	PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (60061665):	44,227	0	
GLAA /	PASS-THROUGH FROM STANFORD UNIVERSITY (61556898):	77,747	0	
GFBA /	PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RE650-G1):	19,356	0	
GFBA /	PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003700):	3	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (87511651):	108,362	0	
47.049 /	MATHEMATICAL AND PHYSICAL SCIENCES	26,140,740	2,519,608	
GFBA		16,841,929	2,068,373	
GFCA		77,372	0	
GFEA		418,193	0	
GGBA		5,523,349	375,035	
GLAA		2,143,284	0	
GFBA /	PASS-THROUGH FROM OREGON STATE UNIVERSITY (S1315A-G):	-6,879	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF ARIZONA (Y561957):	-1	0	
GFBA /	PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5146-UCB-NSF-0620):	200,298	0	
GGBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, SAN DIEGO (45214642 PO #S9000427):	182,890	0	
GLAA /	PASS-THROUGH FROM NMC INC. (NMC-2016-0443-01):	1	0	
GLAA /	PASS-THROUGH FROM ILLINOIS INSTITUTE OF TECHNOLOGY (SA16-0036-S0001):	14,572	0	
GFBA /	PASS-THROUGH FROM CORNELL UNIVERSITY (78877-10860):	65,670	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9875):	52,467	0	
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00008793_AMD06):	300,077	76,200	
GGBA /	PASS-THROUGH FROM AMERICAN STATISTICAL ASSOCIATION (ASA-1560332):	34,653	0	
GLAA /	PASS-THROUGH FROM AMERICAN PHYSICAL SOCIETY (PT-0062017):	62,112	0	
GLAA /	PASS-THROUGH FROM UNIVERSITY OF ARKANSAS (SA1809191):	29,334	0	
GLAA /	PASS-THROUGH FROM UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (071575-16589):	24,776	0	
GGBA /	PASS-THROUGH FROM UNIVERSITY OF NOTRE DAME (004184-0004):	2,704	0	
GFBA /	PASS-THROUGH FROM NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPA2-022):	1,859	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00008846):	172,080	0	
47.050 /	GEOSCIENCES	29,987,114	1,277,400	
GFBA		19,520,453	1,143,727	
GFEA		247,991	0	
GGBA		7,035,604	133,673	
GLAA		1,005,097	0	
GSAA		50,280	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (12-030):	26,796	0	
GFBA /	PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2001379358):	20,254	0	
GFBA /	PASS-THROUGH FROM VANDERBILT UNIVERSITY (2414-015020):	54,042	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CHICAGO (FP057790-B):	235,965	0	
GFBA /	PASS-THROUGH FROM OREGON STATE UNIVERSITY (S1731A-A):	2,293	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA15-000882):	81,946	0	
GFBA /	PASS-THROUGH FROM SRI INTERNATIONAL (168-000042):	6,723	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF ALASKA (UAF-16-0047):	168,650	0	
GFBA /	PASS-THROUGH FROM STANFORD UNIVERSITY (601150806-107605):	4,842	0	
GGBA /	PASS-THROUGH FROM UMASS-UNIVERSITY OF MASSACHUSETTS (14-007985 B 00 PO A000167217):	223,150	0	
GGBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, DAVIS (201504240-04):	161,523	0	
GGBA /	PASS-THROUGH FROM NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (260272A):	23,084	0	
GGBA /	PASS-THROUGH FROM UNIVERSITY OF ARIZONA (285317):	68,574	0	
GLAA /	PASS-THROUGH FROM BOSTON UNIVERSITY (4500001252):	16,044	0	
GLAA /	PASS-THROUGH FROM THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK (40(GG009393)):	47,709	0	
GLAA /	PASS-THROUGH FROM UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (2015-03407-01):	111,317	0	
GFBA /	PASS-THROUGH FROM CORNELL UNIVERSITY (80572-10904):	101,672	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A005265703):	100,426	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF MONTANA (PG18-66274-01):	12,626	0	
GFBA /	PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (479505-19557):	3,948	0	
GFEA /	PASS-THROUGH FROM UNIVERSITY OF UTAH (10043668-CUDEN):	37,430	0	
GGBA /	PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (Z17-25759):	9,465	0	
GGBA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (70(GG009393)):	70,534	0	
GGBA /	PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (SUB AWARD # Z17-25740):	10,766	0	
GGBA /	PASS-THROUGH FROM OREGON STATE UNIVERSITY (S1422A-B):	37	0	
GLAA /	PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (91171191):	19,560	0	
GSAA /	PASS-THROUGH FROM THE REGENTS OF THE UNIVERSITY OF CALIFORNIA, DAVIS (A17-0553-S001):	21,110	0	
GFBA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (6(GG008855) / PO# G):	206,113	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z14-12899):	135,030	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (201504240-03):	44,886	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (93306208):	29,074	0	
GFBA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA- WILMINGTON (577910-18-01):	629	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (92076133):			71,491	0
GFBA / PASS-THROUGH FROM WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101260):			-20	0
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING			12,984,453	1,020,535
GFBA			7,893,807	604,128
GFCA			792,865	11,662
GFEA			230,283	0
GGBA			2,581,641	369,676
GLAA			892,506	35,069
GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (675K986):			37,424	0
GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (60056882):			60,148	0
GGBA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (PTE CNS-1320561, RC103019CSU):			6,245	0
GGBA / PASS-THROUGH FROM BOISE STATE UNIVERSITY (SUBAWARD NUMBER 7476-B):			80,948	0
GFBA / PASS-THROUGH FROM (THE) CONCORD CONSORTIUM, INC. (318.18.01):			57,926	0
GFBA / PASS-THROUGH FROM BRIGHAM YOUNG UNIVERSITY (17-0487):			95,504	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001233):			33,015	0
GFCA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT ARLINGT (126100609610):			22,215	0
GGBA / PASS-THROUGH FROM NORTHEASTERN UNIVERSITY (502480-78051):			98,179	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (020016-16524):			44,308	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00008654):			-156	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (27339-Z4322001):			57,595	0
47.074 / BIOLOGICAL SCIENCES			11,935,877	651,278
GFBA			5,856,629	202,610
GFCA			455,322	0
GFEA			765,204	13,637
GGBA			4,011,909	435,031
GGBA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (14-349):			853	0
GGBA / PASS-THROUGH FROM CORNELL UNIVERSITY (73690-10564):			145,582	0
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S15104):			18,998	0
GGBA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (SUBAWARD NO. RC105238CSU):			7,454	0
GKAA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT ARLINGTON (12610063061):			30,353	0
GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (4101-80633):			18,543	0
GGBA / PASS-THROUGH FROM CORNELL UNIVERSITY (84104-10927):			146,106	0
GGBA / PASS-THROUGH FROM CORNELL UNIVERSITY (DEB-1748389):			5,535	0
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S15100):			16,358	0
GGBA / PASS-THROUGH FROM NEON-NATIONAL ECOLOGICAL OBSERVATORY NETWORK (10100239000):			-6,202	0
GLAA / PASS-THROUGH FROM THE UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5108642):			88,035	0
GFBA / PASS-THROUGH FROM LOUISIANA STATE UNIVERSITY (84384):			131,073	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (28441):			8,361	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (65085181):			232,408	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (8855):			3,356	0
47.075 / SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES			4,778,223	504,143
GFBA			3,271,172	389,188
GFCA			19,257	8,102
GFEA			227,256	0
GGBA			760,349	106,853
GKAA			46,410	0
GLAA			102,018	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS (2009-04695-02-00):			117,839	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF LOUISVILLE (ULRF 16-0243-02):			16,813	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003986024):			24,289	0
GLAA / PASS-THROUGH FROM RESOURCES FOR THE FUTURE (CSM-PROP17-0134):			17,928	0
GFBA / PASS-THROUGH FROM GEORGIA STATE UNIVERSITY (SP00013006-01):			3,780	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS (18-009991A):			504	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MONTANA (PG15-66170-01):			21,384	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA OMAHA (45-0308-1015-302):			13,987	0
GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (479712-19557):			25,033	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF CHICAGO (FP065097):			12,661	0
GGBA / PASS-THROUGH FROM WASHINGTON UNIVERSITY IN ST. LOUIS (WU-18-218 PO# 2934894E):			22,800	0
GFBA / PASS-THROUGH FROM NATIONAL BUREAU OF ECONOMIC RESEARCH (303555000797107700):			-3,703	0
GFBA / PASS-THROUGH FROM RSCH FUND OF CITY UNIVERSITY OF NEW YORK (40E37-C):			3,509	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (10321142):			1,555	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MISSOURI-COLUMBIA (C00058018-1):			73,382	0
47.078 / POLAR PROGRAMS			-291	0
GFBA			-291	0
47.079 / OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING			707,422	30,308
GFBA			108,184	0
GFCA			7,237	0
GGBA			171,306	0
GLAA			398,035	30,308
GFBA / PASS-THROUGH FROM MONTANA STATE UNIVERSITY (G125-11-W3069):			-492	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A003418205):			4,841	0
GFBA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2001933414):			-1	0
GFBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S18080):			18,312	0
47.080 / OFFICE OF CYBERINFRASTRUCTURE			52,999	6,793
GGBA			9,075	6,793
GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA13-000073):			43,924	0
47.082 / TRANS-NSF RECOVERY ACT REASEARCH SUPPORT			-716	0
GFBA			-716	0
47.083 / OFFICE OF INTEGRATIVE ACTIVITIES			138,729	0
GFBA			121,216	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (416749-G):			17,513	0
NUCLEAR REGULATORY COMMISSION				
77.009 / U.S. NUCLEAR REGULATORY COMMISSION OFFICE OF RESEARCH FINANCIAL ASSISTANCE PROGRAM			130,434	0
GFBA			130,434	0
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM			416,860	0
GGBA			306,696	0
GLAA			110,164	0
77.006 / U. S. NUCLEAR REGULATORY COMMISSION NUCLEAR EDUCATION GRANT PROGRAM			37,098	0
GLAA			37,098	0
OFFICE OF PERSONNEL MANAGEMENT				
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM			5,082,136	0
GFEA			5,082,136	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME		TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		EXPENDITURES	THROUGH TO SUBRECIPIENTS
<u>UNITED STATES INSTITUTE OF PEACE</u>			
91.001 / ANNUAL GRANT COMPETITION		-801	0
GFBA		-801	0
<u>DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY</u>			
97.061 / CENTERS FOR HOMELAND SECURITY		99,309	0
GGBA / PASS-THROUGH FROM TEXAS A & M (06-S170641):		9,018	0
GGBA / PASS-THROUGH FROM UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5103192):		90,291	0
<u>DEPARTMENT OF DEFENSE: , DEPARTMENT OF DEFENSE</u>			
12.D6108-S2 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		556	0
GFBA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (D6108-S2):		556	0
12.12 006888 B 04 / 12 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		-3,735	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS AMHERST (12 006888 B 04 / 12):		-3,735	0
12.OCG5645B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		-729	0
GFBA / PASS-THROUGH FROM CHIARO TECHNOLOGIES (OCG5645B):		-729	0
12.14-0405 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		-1,119	0
GFBA / PASS-THROUGH FROM BRIGHAM YOUNG UNIVERSITY (14-0405):		-1,119	0
12.450321-19557 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		35,957	0
GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (450321-19557):		35,957	0
12.101052 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		18,178	0
GFBA / PASS-THROUGH FROM MITRE CORPORATION (101052):		18,178	0
12.OCG6165B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		94,347	0
GFBA / PASS-THROUGH FROM COLDQUANTA, INC (OCG6165B):		94,347	0
12.P010172786 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		395,026	0
GFBA / PASS-THROUGH FROM LEIDOS BIOMEDICAL RESEARCH, INC (P010172786):		395,026	0
12.W9011NF-12-C-0044 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		-8,225	0
GFBA / PASS-THROUGH FROM INVINCIA (W9011NF-12-C-0044):		-8,225	0
12.A101255 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		28,170	0
GFBA / PASS-THROUGH FROM WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101255):		28,170	0
12.OCG6244B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		103,672	0
GFBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (OCG6244B):		103,672	0
12.7500129352 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		610,982	14,252
GFBA / PASS-THROUGH FROM NORTHROP GRUMMAN CORPORATION (7500129352):		610,982	14,252
12.OCG6303B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		38,734	0
GFBA / PASS-THROUGH FROM KAPTEYN-MURNANE LABORATORIES (OCG6303B):		38,734	0
12.UC 996516 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		83,439	0
GFBA / PASS-THROUGH FROM NEW JERSEY INST OF TECHNOLOGY (UC 996516):		83,439	0
12.533180 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		-13,080	0
GFBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (533180):		-13,080	0
12.BE.1254.CU.16.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		19,038	0
GFBA / PASS-THROUGH FROM TDA RESEARCH INC. (BE.1254.CU.16.01):		19,038	0
12.T19099 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		3,355	0
GFBA / PASS-THROUGH FROM FIRST RF CORPORATION (T19099):		3,355	0
12.OCG6372B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		114,425	0
GFBA / PASS-THROUGH FROM ADVANCED SPACE (OCG6372B):		114,425	0
12.A10552-0013-S004 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		67,897	0
GFBA / PASS-THROUGH FROM WYLE LABORATORIES (A10552-0013-S004):		67,897	0
12.421-21-11A / RESTORING ECOLOGICAL FUNCTION TO A NO...		214,015	0
GGBA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (421-21-11A):		214,015	0
12.A003571416 / PERPENDICULAR MAGNETIC MATERIALS THIN...		12,417	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A003571416):		12,417	0
12.COSU-S2002 / ANSWER TO 02: 3.3 GNSS PNT RELATED RE...		47,707	0
GGBA / PASS-THROUGH FROM BERRIEHILL RESEARCH CORPORATION (COSU-S2002):		47,707	0
12.DRC.1185.00050.16 / DEVELOPMENT OF UNCERTAINTY QUANTIFICA...		27,957	0
GGBA / PASS-THROUGH FROM RIVERSIDE RESEARCH (DRC.1185.00050.16):		27,957	0
12.SC73024-6800-001 / COMPRESSIVE SENSING FLASH IR 3D IMAGER		157,175	0
GGBA / PASS-THROUGH FROM PHYSICAL SCIENCES, INC. (SC73024-6800-001):		157,175	0
12.TSC-1125-33023, W911QX-16-C-00 / SBIR SUBSEQUENT PHASE II: DETERMINATI...		134,799	0
GGBA / PASS-THROUGH FROM TECHNOLOGY SERVICE CORPORATION (TSC-1125-33023, W911QX-16-C-00):		134,799	0
12.005731-00002 / FIELDABLE CANINE FREEZE-DRIED PLASMA ...		17,744	0
GGBA / PASS-THROUGH FROM MANTEL TECHNOLOGIES (005731-00002):		17,744	0
12.W913E5-15C-0007 / CHANGES IN CLIMATE AND ITS EFFECT ON ...		89,061	0
GGBA		89,061	0
12.SG-16-013 / PROPOSAL FOR RESEARCH AND ENGINEERING...		1,006	0
GGBA / PASS-THROUGH FROM APC-ACADEMY OF APPLIED SCIENCE (SG-16-013):		1,006	0
12.SG-16-014 / PROPOSAL FOR RESEARCH AND ENGINEERING...		68	0
GGBA / PASS-THROUGH FROM APC-ACADEMY OF APPLIED SCIENCE (SG-16-014):		68	0
12.201494 / INVESTIGATING ELECTROCATALYTIC AND CATALYTIC APPROACHES FOR IN SITU TREATMENT OF PERFLUOROALKYL CONTAMINANTS IN GROUNDWATER		91,761	0
GLAA / PASS-THROUGH FROM CB&I (201494):		91,761	0
12.P0201489 / INVESTIGATING ELECTROCATALYTIC AND CATALYTIC APPROACHES FOR IN SITU TREATMENT OF PERFLUOROALKYL CONTAMINANTS IN GROUNDWATER		93,698	0
GLAA / PASS-THROUGH FROM CB&I (P0201489):		93,698	0
12.CSM 17.-0280 / SBIR PHASE I FOR WOVEN AND BUNDLED GRAPHITE		232	0
GLAA / PASS-THROUGH FROM TECHNOLOGY APPLICATIONS, INC. (CSM 17.-0280):		232	0
12.15-1279S / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		34,660	0
GFBA / PASS-THROUGH FROM ADA TECHNOLOGIES, INC (15-1279S):		34,660	0
12.NM17-339 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		45,691	0
GFBA / PASS-THROUGH FROM ATA AEROSPACE, LLC (NM17-339):		45,691	0
12.P2109-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		69,039	0
GFBA / PASS-THROUGH FROM ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P2109-01):		69,039	0
12.OCG5408B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		298	0
GFBA / PASS-THROUGH FROM BERRIEHILL RESEARCH CORPORATION (OCG5408B):		298	0
12.TO 0000X / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		-3,984	0
GFBA / PASS-THROUGH FROM BLUE CANYON TECHNOLOGIES LLC (TO 0000X):		-3,984	0
12.OCG6563B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		71,537	0
GFBA / PASS-THROUGH FROM BOULDER PRECISION ELECTRON-OPTICS (OCG6563B):		71,537	0
12.OCG5431B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		144	0
GFBA / PASS-THROUGH FROM BRIMROSE CORPORATION OF AMERICA (OCG5431B):		144	0
12.OCG6490B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		172,128	0
GFBA / PASS-THROUGH FROM COLORADO ENGINEERING INC (OCG6490B):		172,128	0
12.OCG6509B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		300,587	0
GFBA / PASS-THROUGH FROM ENGILITY CORPORATION (OCG6509B):		300,587	0
12.P000030 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS		7,896	0
GFBA / PASS-THROUGH FROM ENGIN-1C, INC. (P000030):		7,896	0

STATE OF COLORADO
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FOR THE FISCAL YEAR ENDING JUNE 30, 2018

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.OCG6472B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			67,689	0
GFBA / PASS-THROUGH FROM LATERAL UNBOUNDED SOFTWARE (OCG6472B):			67,689	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.OCG6216B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			78,221	0
GFBA / PASS-THROUGH FROM MIT LINCOLN LABORATORY (OCG6216B):			78,221	0
12.OCG6439B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			72,770	0
GFBA / PASS-THROUGH FROM ORBIT LOGIC INC. (OCG6439B):			72,770	0
12.QPO18-5534 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			36,942	0
GFBA / PASS-THROUGH FROM QUANTUM RESEARCH INTERNATIONAL (QPO18-5534):			36,942	0
12.17631763 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			44,115	0
GFBA / PASS-THROUGH FROM QUSPIN (17631763):			44,115	0
12.DRC.1265.00091.18 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			62,211	0
GFBA / PASS-THROUGH FROM RIVERSIDE RESEARCH (DRC.1265.00091.18):			62,211	0
12.S2-1004-17-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			128,661	0
GFBA / PASS-THROUGH FROM S2 CORPORATION (S2-1004-17-01):			128,661	0
12.17-S8401-09-C1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			95,060	0
GFBA / PASS-THROUGH FROM UNIVERSAL TECHNOLOGY (17-S8401-09-C1):			95,060	0
12.36-5360-2231-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			251,160	0
GFBA / PASS-THROUGH FROM UNIVERSITY NEBRASKA MEDICAL CENTER (36-5360-2231-001):			251,160	0
12.H006207901 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			42,699	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (H006207901):			42,699	0
12.OCG6099B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			1,409	0
GFBA / PASS-THROUGH FROM XALUD THERAPEUTICS (OCG6099B):			1,409	0
12.Agreement signed 3/28/17 / SUB RECIPIENT RESEARCH			29,708	0
GFCA / PASS-THROUGH FROM SEMQUEST INC (AGREEMENT SIGNED 3/28/17):			29,708	0
12.26-1124-0011-003 / CYBER-BIO-SECURITY: SECURING THE EME...			49,782	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (26-1124-0011-003):			49,782	0
12.PO # US001-0000598610 / EXPERIMENTAL RETROFIT ASSESSMENT OF P...			75,286	0
GGBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (PO # US001-0000598610):			75,286	0
12.006845-00002 / FREEZE DRIED PLASMA FOR CANINES PHASE II			20,684	0
GGBA / PASS-THROUGH FROM MANTEL TECHNOLOGIES (006845-00002):			20,684	0
12.W912HQ-17-C-0002 / MULTICHANNEL DETECTION AND ACOUSTIC C...			132,546	37,925
GGBA			132,546	37,925
12.SC75744-1936 / STTR PHASE II: COMPRESSIVE SPECTRAL V...			145,589	0
GGBA / PASS-THROUGH FROM PHYSICAL SCIENCES, INC. (SC75744-1936):			145,589	0
12.W912HQ17C0054 / SYNERGISTIC TREATMENT OF MIXED 1,4-DI...			143,570	0
GGBA			143,570	0
12.DRC.RADIAEM.IDIQ.O5 TASK ORDER / TASK ORDER 6: ESTEP: DEVELOPMENT OF U...			3,132	0
GGBA / PASS-THROUGH FROM RIVERSIDE RESEARCH (DRC.RADIAEM.IDIQ.O5 TASK ORDER):			3,132	0
12.DRC.RADIAEM.IDIQ.O5 TASK ORDER / TASK ORDER 6: NOTAROS: DEVELOPMENT OF...			18,494	0
GGBA / PASS-THROUGH FROM RIVERSIDE RESEARCH (DRC.RADIAEM.IDIQ.O5 TASK ORDER):			18,494	0
12.12.000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			70,566	0
GFBA			70,566	0
12.12.000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			2,655,909	651,191
GFBA			2,655,909	651,191
12.208107UCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			212,160	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF NOTRE DAME (208107UCB):			212,160	0
DEPARTMENT OF DEFENSE, DEPT OF THE ARMY				
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT			11,674,152	2,002,323
GFBA			825,378	285,290
GFEA			9,878,088	1,717,033
GGBA			506,933	0
GFBA / PASS-THROUGH FROM BOSTON UNIVERSITY (4500001399):			10,372	0
GFEA / PASS-THROUGH FROM FLASHBACK TECHNOLOGIES LLC (CF-146):			1,322	0
GFEA / PASS-THROUGH FROM FLASHBACK TECHNOLOGIES LLC (W81XWH-11-2-0091):			24	0
GFEA / PASS-THROUGH FROM GENEVA FOUNDATION (S-1277-01):			52,635	0
GFEA / PASS-THROUGH FROM SMART INFORMATION FLOW TECHNOLOGIES (R3E-UCD-01):			-155	0
GGBA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1008990_CSU):			34,301	0
GLAA / PASS-THROUGH FROM REGIS UNIVERSITY (W81XWH-15-1-0518):			126,396	0
GFEA / PASS-THROUGH FROM CRAIG HOSPITAL (2UCD):			72,814	0
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000839338_AMD02):			28,131	0
GFEA / PASS-THROUGH FROM GENEVA FOUNDATION (S-1276-01):			8,534	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002478820_MOD01):			39,701	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10032338_AMD01/02):			38,460	0
GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 441033 CTA-03_TERM):			47,451	0
GGBA / PASS-THROUGH FROM ALLINA HEALTH SYSTEM (CSU-002):			3,767	0
12.431 / BASIC SCIENTIFIC RESEARCH			7,218,984	255,710
GFBA			4,974,326	108,035
GGBA			738,779	68,065
GLAA			396,344	79,610
GFBA / PASS-THROUGH FROM YALE UNIVERSITY (C13J11495(J00210)):			85,906	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (248K916):			67	0
GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (450373-19557):			152,129	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA - IRVINE (2017-3397):			25,062	0
GLAA / PASS-THROUGH FROM STANFORD UNIVERSITY (61074264-119754):			23,135	0
GFBA / PASS-THROUGH FROM STANFORD UNIVERSITY (61758114-119754):			130,697	0
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003371124_AMD01):			63,816	0
GGBA / PASS-THROUGH FROM GIT-GEORGIA INSTITUTE OF TECHNOLOGY (SUBCONTRACT NO. D7886-S2):			14,478	0
GLAA / PASS-THROUGH FROM REGENTS OF THE UNIVERSITY OF CALIFORNIA (E256GVA025):			17,061	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA (UA18-001):			87,606	0
GFBA / PASS-THROUGH FROM CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1098620):			10,267	0
GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003051):			-23	0
GFBA / PASS-THROUGH FROM NORTH CAROLINA STATE UNIVERSITY (2015-3221-01):			159,947	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (44000287 (UCB)):			228,815	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS (2015-06166-02):			110,572	0
12.432 / U.S. MILITARY ACADEMY ATHLETIC PROGRAMS AT WEST POINT			95,847	0
GGBA			95,847	0
ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR WATER				
66.461 / REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS			292,503	0
GGBA			292,503	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, IMMED OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES				
93.015 / HIV PREVENTION PROGRAMS FOR WOMEN			9,988	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S070_MOD01):			9,988	0

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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
93.343 / PUBLIC HEALTH SERVICE EVALUATION FUNDS	345,367	0	
GGBA	345,367	0	
<u>DEPARTMENT OF DEFENSE: U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE</u>			
12.AE-5-51523 / AMENDMENT - METABOLIC STRATEGY FOR FA...	3,409	0	
GGBA / PASS-THROUGH FROM OKLAHOMA STATE UNIVERSITY (AE-5-51523):	3,409	0	
12.PO # US001-0000598593 / UNDERWATER EXPERIMENTAL FATIGUE EVALU...	105,557	0	
GGBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (PO # US001-0000598593):	105,557	0	
<u>DEPARTMENT OF HOMELAND SECURITY: , DEPARTMENT OF HOMELAND SECURITY</u>			
97.06-S160635 / FROM THE BENCH TO THE SHOP: CREATION ...	20,325	0	
GGBA / PASS-THROUGH FROM TEXAS A & M (06-S160635):	20,325	0	
97.HSHQDC-13-C-B0018 / BIG DATA ANALYTICS OF EPIDEMIC OUTBREAKS	3,716	0	
GGBA	3,716	0	
97.PO# 2000017855 / TRACE METAL SIGNATURES ARISING FROM WORLDWIDE NUCLEAR FUEL CYCLE PROCESSES	7,402	0	
GLAA / PASS-THROUGH FROM UNIVERSITY OF SOUTH CAROLINA (PO# 2000017855):	7,402	0	
<u>DEPARTMENT OF AGRICULTURE: , DEPARTMENT OF AGRICULTURE</u>			
10.FS Agmt # 18-JV-11111133-011 / STACKED 2-STORY CONVENTIONAL SHEAR WA...	14,533	0	
GGBA	14,533	0	
10.10.000 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	121,555	0	
GFBA	121,555	0	
<u>DEPARTMENT OF COMMERCE: COMMERCE, DEPARTMENT OF, DEPARTMENT OF COMMERCE</u>			
11.OCG6374B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	122,982	0	
GFBA / PASS-THROUGH FROM GLOBAL SCIENCE AND TECHNOLOGY (OCG6374B):	122,982	0	
11.44084 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	896	0	
GFBA / PASS-THROUGH FROM TERC (44084):	896	0	
11.DCI-16-000141 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	30,705	0	
GFBA / PASS-THROUGH FROM DAKOTA CONSULTING (DCI-16-000141):	30,705	0	
11.253738 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	86	0	
GFBA / PASS-THROUGH FROM BATTELLE MEMORIAL INST PACIFIC NORTHWEST (253738):	86	0	
11.647.7806 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	140	0	
GFBA / PASS-THROUGH FROM DESERT RESEARCH INSTITUTE (647.7806):	140	0	
11.OCG6464B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	179,284	18,826	
GFBA / PASS-THROUGH FROM HARMONIC INTERNATIONAL (OCG6464B):	179,284	18,826	
11.11.000 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	9,910,645	0	
GFBA	9,910,645	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>			
11.011 / OCEAN EXPLORATION	2,622	0	
GFBA	2,622	0	
11.431 / CLIMATE AND ATMOSPHERIC RESEARCH	3,146,363	54,744	
GFBA	2,072,284	10,935	
GGBA	794,109	43,809	
GFBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (NA276A-A):	2	0	
GFBA / PASS-THROUGH FROM UNIVERSITY OF ALASKA (UAF-16-0048):	26,170	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA (2016-04):	10,654	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (2095 G TA002):	102,527	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (2095 G TA047):	69,539	0	
GGBA / PASS-THROUGH FROM UCAR-NCAR-RESEARCH APPLICATIONS PROGRAM (SUBAWD000009):	46,190	0	
GFBA / PASS-THROUGH FROM DESERT RESEARCH INSTITUTE (663.7060.01):	24,888	0	
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	65,883,125	60,044	
GFBA	51,185,515	0	
GGBA	14,665,297	60,044	
GFBA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA (2018-26):	32,313	0	
11.459 / WEATHER AND AIR QUALITY RESEARCH	971,795	0	
GFBA	101,248	0	
GFCA	28,744	0	
GGBA	841,803	0	
11.467 / METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	610,295	0	
GFBA	594,853	0	
GLAA / PASS-THROUGH FROM UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (Z16-23489):	15,442	0	
11.468 / APPLIED METEOROLOGICAL RESEARCH	488,177	85,069	
GFBA	389,690	61,156	
GGBA	86,618	23,913	
GGBA / PASS-THROUGH FROM GEORGE MASON UNIVERSITY (E203955-1):	11,869	0	
11.483 / NOAA PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON-CONSTRUCTION AND CONSTRUCTION	1,902,133	198,185	
GFBA	200,166	198,185	
GGBA	1,701,967	0	
11.012 / INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	313	0	
GFBA / PASS-THROUGH FROM TEXAS A&M UNIVERSITY (S120005):	4,405	0	
GFBA / PASS-THROUGH FROM REMOTE SENSING SYSTEMS (6101):	-7,304	0	
GFBA / PASS-THROUGH FROM NORTHERN MICHIGAN UNIVERSITY (GLOS-GLEN-BLANKEN):	3,212	0	
11.439 / MARINE MAMMAL DATA PROGRAM	37,789	0	
GGBA	37,789	0	
11.420 / COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES	-1,702	0	
GFBA	-1,702	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>			
11.013 / EDUCATION QUALITY AWARD AMBASSADORSHIP	5,529	0	
GFBA	5,529	0	
11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	8,038,792	0	
GFBA	7,732,094	0	
GFBA	39,422	0	
GGBA	129,742	0	
GLAA	138,056	0	
GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (4487-UCB-USDC-H245):	-522	0	
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	4,995,911	0	
GFBA	4,943,467	0	
GLAA	52,444	0	
11.612 / ADVANCED TECHNOLOGY PROGRAM	6,725	0	
GFBA / PASS-THROUGH FROM APPLIED RESEARCH ASSOCIATES (S-D00017.00019.09.RUC):	6,725	0	
11.619 / ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	3,863,787	2,371,545	
CGBA	3,863,787	2,371,545	
<u>DEPARTMENT OF DEFENSE, DEPT OF THE NAVY</u>			
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	10,625,766	1,132,310	
GFBA	4,129,043	393,344	

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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)			
	GFCA	196,821	0
	GFEA	874,426	0
	GGBA	3,311,606	639,501
	GLAA	772,090	99,465
	GSAA	126,527	0
	GFBA / PASS-THROUGH FROM RUTGERS UNIVERSITY (4633):	-11	0
	GFBA / PASS-THROUGH FROM VANDERBILT UNIVERSITY (2664-013280):	-1,146	0
	GFBA / PASS-THROUGH FROM GLOBAL SCIENCE AND TECHNOLOGY (OCG15080139):	39	0
	GFBA / PASS-THROUGH FROM BAE SYSTEMS (918657):	136,107	0
	GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0028970-PROJ0010537):	19,343	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (16446):	38,763	0
	GFBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (200716-364):	45,801	0
	GFCA / PASS-THROUGH FROM TORCH TECHNOLOGIES, INC. (HQ0147-16-C-7611):	1,555	0
	GFCA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (SUBAWARD NO. 200716-365):	75,331	0
	GFEA / PASS-THROUGH FROM XDOT ENGINEERING AND ANALYSIS, LLC (2016-257):	104,354	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (10022364):	37,518	0
	GGBA / PASS-THROUGH FROM HENRY M. JACKSON FOUNDATION (3062 P0852463):	142,553	0
	GGBA / PASS-THROUGH FROM THE SCRIPPS RESEARCH INSTITUTE (78488520):	66,851	0
	GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (SUBAWARD NUMBER 4104-78960):	466	0
	GFCA / PASS-THROUGH FROM I-CORE TECHNOLOGY, LLC (SUBCONTRACT 9/6/2017):	30,264	0
	GFCA / PASS-THROUGH FROM GTD UNLIMITED (SUB AGREEMENT 8/28/2017):	50,392	0
	GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RG185-G1_NCE):	56,635	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF HAWAII (MA1301):	156,489	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (97314128):	55,000	0
	GGBA / PASS-THROUGH FROM DREXEL UNIVERSITY (SUBAWARD # 840115-1):	37,664	0
	GFBA / PASS-THROUGH FROM LEIDOS BIOMEDICAL RESEARCH , INC (P010199438):	25,203	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (67465520):	136,082	0
12.335 / NAVY COMMAND, CONTROL, COMMUNICATIONS, COMPUTERS, INTELLIGENCE, SURVEILLANCE, AND RECONNAISSANCE		16,345	0
	GFBA / PASS-THROUGH FROM ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (193-01):	16,345	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL			
14.906 / HEALTHY HOMES TECHNICAL STUDIES GRANTS		4,174	0
	GFBA	4,174	0
DEPARTMENT OF THE INTERIOR: , DEPARTMENT OF THE INTERIOR			
15.P1630501 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS		20,446	0
	GFBA / PASS-THROUGH FROM CALIFORNIA DEPARTMENT OF FISH AND (P1630501):	20,446	0
15.D15PC00205 / NETBRANE: A SOFTWARE DEFINED DDOS PRO...		766,386	163,647
	GGBA	766,386	163,647
15.D15PC00278 / U.S. ANIMAL MOVEMENT MODEL (USAMM) AN...		590,970	354,037
	GGBA	590,970	354,037
15.D15PC00279 / ASSESSING THE EPIDEMIOLOGICAL AND ECO...		518,811	159,152
	GGBA	518,811	159,152
15.4400160424 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS		901	0
	GFBA / PASS-THROUGH FROM LEIDOS BIOMEDICAL RESEARCH , INC (4400160424):	901	0
15.Contract Number 15-11 / INTERMOUNTAIN WEST DATA WAREHOUSE DEV...		-2,371	0
	GGBA / PASS-THROUGH FROM WESTERN STATES AIR RESOURCES COUNCIL (CONTRACT NUMBER 15-11):	-2,371	0
15.93-096626 / MEASURING LAND USE IMPACTS TO PEATLAN...		14,379	0
	GGBA / PASS-THROUGH FROM STATE OF WASHINGTON (93-096626):	14,379	0
15.15.000 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS		795,101	0
	GFBA	795,101	0
DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE			
15.650 / RESEARCH GRANTS (GENERIC)		24,466	0
	GGBA	12,146	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA SANTA CRUZ (S0184018):	12,320	0
15.670 / ADAPTIVE SCIENCE		78,865	0
	GFBA	21,951	0
	GGBA / PASS-THROUGH FROM WAFWA-WESTERN ASSN OF FISH & WILDLIFE AGENCIES (SBSI-17-03):	43,243	0
	GGBA / PASS-THROUGH FROM WAFWA-WESTERN ASSN OF FISH & WILDLIFE AGENCIES (SBSI-17-04):	13,671	0
15.643 / ALASKA MIGRATORY BIRD CO-MANAGEMENT COUNCIL		9,249	0
	GGBA	9,249	0
15.655 / MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION		34,028	7,291
	GGBA	34,028	7,291
15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS		122,351	8,200
	GGBA	122,351	8,200
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE		13,415	0
	GGBA / PASS-THROUGH FROM NATIONAL FISH AND WILDLIFE FOUNDATION (0101.15.050227):	13,415	0
DEPARTMENT OF STATE, BUREAU OF POPULATION, REFUGEES AND MIGRATION			
19.522 / OVERSEAS REFUGEE ASSISTANCE PROGRAMS FOR STRATEGIC GLOBAL PRIORITIES		371,400	226,551
	GFBA	371,400	226,551
DEPARTMENT OF TRANSPORTATION: , DEPARTMENT OF TRANSPORTATION			
20.UTA14-000735 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS		1,076	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA14-000735):	1,076	0
20.HR 14-36 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS		81,734	0
	GFBA / PASS-THROUGH FROM NATIONAL ACADEMY OF SCIENCE (HR 14-36):	81,734	0
20.20.000 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS		29,663	0
	GFBA	29,663	0
DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION			
20.109 / AIR TRANSPORTATION CENTERS OF EXCELLENCE		211,464	0
	GFBA	211,464	0
DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION			
20.724 / PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)		175,920	116,365
	GFBA	52,533	0
	GFEA	123,387	116,365
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION: , NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
43.PZ07064 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		1,596,054	12,187
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (PZ07064):	1,596,054	12,187
43.943276 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		352,955	9,838
	GFBA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (943276):	352,955	9,838
43.Y603254 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		343,386	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (Y603254):	343,386	0

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PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
43.OCG5705B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			-75	0
GFBA / PASS-THROUGH FROM EMERGENT SPACE TECHNOLOGIES (OCG5705B):			-75	0
43.XHAB 2014-05 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			23,965	0
GFBA / PASS-THROUGH FROM NATIONAL SPACE GRANT FOUNDATION (XHAB 2014-05):			23,965	0
43.8209 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			136,777	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (8209):			136,777	0
43.H99049KJ / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			3,403,462	0
GFBA / PASS-THROUGH FROM SOUTHWEST RESEARCH INSTITUTE (H99049KJ):			3,403,462	0
43.16DLB30574 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			194,762	0
GFBA / PASS-THROUGH FROM BALL AEROSPACE (16DLB30574):			194,762	0
43.AMA16-0010 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			-33	0
GFBA / PASS-THROUGH FROM AURORA FLIGHT SCIENCES (AMA16-0010):			-33	0
43.RSA 1549042 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			6,734,496	54,221
GFBA / PASS-THROUGH FROM JET PROPULSION LABORATORY (RSA 1549042):			6,734,496	54,221
43.GA-2016-239 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			268,749	68,325
GFBA / PASS-THROUGH FROM CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (GA-2016-239):			268,749	68,325
43.OCG6281B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			179,427	0
GFBA / PASS-THROUGH FROM 490 BIOTECH (OCG6281B):			179,427	0
43.TO-139 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			37,370	0
GFBA / PASS-THROUGH FROM HARRIS CORPORATION (TO-139):			37,370	0
43.2225-3 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			65,085	0
GFBA / PASS-THROUGH FROM INTELLIGENT AUTOMATION, INC. (2225-3):			65,085	0
43.3021600204 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			674,125	0
GFBA / PASS-THROUGH FROM ORBITAL ATK (3021600204):			674,125	0
43.1479151 MOD 2 / A DATA RECORD OF THE CLOUDY BOUNDARY ...			63,024	0
GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1479151 MOD 2):			63,024	0
43.1555713 / UNDERSTANDING CONVECTIVE PROCESSES US...			9,871	0
GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1555713):			9,871	0
43.Sub Agmt CSU01NA06 / SHORT PULSED LASER TECHNIQUES FOR MEA...			24,813	0
GGBA / PASS-THROUGH FROM METROLASER, INC. (SUB AGMT CSU01NA06):			24,813	0
43.NNX16AE41G / ENTRAINING LARGE SCALE ENVIRONMENTAL ...			77,911	0
GGBA			77,911	0
43.1479970 / JPL INSIGHT MARS LANDER PROJECT			22,597	0
GLAA / PASS-THROUGH FROM JET PROPULSION LABORATORY (1479970):			22,597	0
43.SC#1529383 / ELECTRONIC STRUCTURE ENGINEERING IN SKUTTERUDITE THERMOELECTRICS			29,935	0
GLAA / PASS-THROUGH FROM JET PROPULSION LABORATORY (SC#1529383):			29,935	0
43.1543732 / PLANETARY HEAT FLUX SIMULATOR			28,422	0
GLAA / PASS-THROUGH FROM JET PROPULSION LABORATORY (1543732):			28,422	0
43.C12-2876-CSM / POWDER CORE TUBULAR WIRE MANUFACTURING FOR ELECTRON BEAM FREEFORM FABRICATION			508	0
GLAA / PASS-THROUGH FROM NATIONAL INSTITUTE OF AEROSPACE (C12-2876-CSM):			508	0
43.NNC15VC85P CANFSA-1001 / CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS			3,079	0
GLAA			3,079	0
43.OCG6460B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			39,256	0
GFBA / PASS-THROUGH FROM (THE) SPACE RESEARCH COMPANY (OCG6460B):			39,256	0
43.OCG5620B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			159	0
GFBA / PASS-THROUGH FROM A.I. SOLUTIONS (OCG5620B):			159	0
43.OCG6506B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			56,881	0
GFBA / PASS-THROUGH FROM ADVANCED SPACE (OCG6506B):			56,881	0
43.4F-31443 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			-2,132	0
GFBA / PASS-THROUGH FROM ARGONNE NATIONAL LABORATORY - SEE UCHICA (4F-31443):			-2,132	0
43.OCG6335B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			15,000	0
GFBA / PASS-THROUGH FROM BLACK SWIFT TECHNOLOGIES (OCG6335B):			15,000	0
43.361207 Sub 2 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			23,995	0
GFBA / PASS-THROUGH FROM CATHOLIC UNIVERSITY OF AMERICA (361207 SUB 2):			23,995	0
43.OCG6507B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			27,387	0
GFBA / PASS-THROUGH FROM EMBEDDED DYNAMICS (OCG6507B):			27,387	0
43.OCG6599B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			4,191	0
GFBA / PASS-THROUGH FROM NATIONAL INSTITUTE OF AEROSPACE (OCG6599B):			4,191	0
43.SC-RC01-7028 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			5,000	0
GFBA / PASS-THROUGH FROM ROCCOR (SC-RC01-7028):			5,000	0
43.PO-A000001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			51,618	0
GFBA / PASS-THROUGH FROM SPACE LAB TECHNOLOGIES, LLC (PO-A000001):			51,618	0
43.STScI-50697 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			947,635	0
GFBA / PASS-THROUGH FROM SPACE TELESCOPE SCIENCE INSTITUTE (STSCI-50697):			947,635	0
43.RC.4876.CU.2013.02 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			44	0
GFBA / PASS-THROUGH FROM TDA RESEARCH INC. (RC.4876.CU.2013.02):			44	0
43.SOF 06-0211 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			180,933	0
GFBA / PASS-THROUGH FROM UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 06-0211):			180,933	0

STATE OF COLORADO
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FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
43.0995-S-VA984 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			20,098	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (0995-S-VA984):			20,098	0
43.006810-00002 / MOBILE AEROSOL REFERENCE SAMPLER (MARS)			4,531	0
GGBA			4,531	0
43.Subcontract No. 2017-40 / GEOCARB			157,007	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40):			157,007	0
43.1439002 mod 17 / ORBITING CARBON OBSERVATORY (OCO-2) TASK			225,062	0
GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1439002 MOD 17):			225,062	0
43.Subcontract No. 2017-40 / PROPOSAL TO BUILD AND OPERATE THE GEO...			28,212	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40):			28,212	0
43.Task Order #21 / TASK ORDER #21: IODINE HOLLOW CATHODE...			22,247	0
GGBA / PASS-THROUGH FROM PLASMA CONTROLS, LLC (TASK ORDER #21):			22,247	0
43.TBD / CONSTRAINING AIRBORNE AND SATELLITE A...			27,298	0
GGBA			27,298	0
43.NNX17EC96P CANSFA-1001 / CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS			66,978	0
GLAA			66,978	0
43.80NSSC17P0558 / ROLLING CONTACT FATIGUE TESTING			29,936	0
GLAA			29,936	0
43.17-0345 / ISS MICRO-G GRANULAR MATERIAL RESEARCH FACILITY DEVELOPMENT			30,000	0
GLAA / PASS-THROUGH FROM TRANSASTRA CORPORATION (17-0345):			30,000	0
43.17-0410 / OPTICAL MINING OF ASTEROIDS, MOONS, AND PLANETS TO ENABLE SUSTAINABLE HUMAN EXPLORATION AND SPACE INDUSTRIALIZATION			55,424	0
GLAA / PASS-THROUGH FROM TRANSASTRA CORPORATION (17-0410):			55,424	0
43.16-0298 / PHASE II: A NOVEL, MEMBRANE-BASED BIOREACTOR TO ENABLE CLOSED-LOOP BIOPOLYMER PRODUCTION ON EARTH AND BEYOND			100,227	0
GLAA / PASS-THROUGH FROM MANGO MATERIALS (16-0298):			100,227	0
43.43.000 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			25,028,507	4,442,264
GFBA			25,028,507	4,442,264
43.21606-17-043 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			3,808,038	50,000
GFBA / PASS-THROUGH FROM SCIENCE SYSTEMS & APPLICATIONS INC (21606-17-043):			3,808,038	50,000
43.00009135 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			147,967	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00009135):			147,967	0
43.66016029-01 / 66016 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			11,396,585	8,625,200
GFBA / PASS-THROUGH FROM UNIVERSITY OF CENTRAL FLORIDA (66016029-01 / 66016):			11,396,585	8,625,200
<u>NATIONAL ENDOWMENT FOR THE ARTS: , NATIONAL ENDOWMENT FOR THE ARTS</u>				
45.45.000 / NATIONAL ENDOWMENT FOR THE ARTS RESEARCH AND DEVELOPMENT PROGRAMS			20,242	0
GFBA			20,242	0
<u>NATIONAL SCIENCE FOUNDATION: , NATIONAL SCIENCE FOUNDATION</u>				
47.OCG5722B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS			739	0
GFBA / PASS-THROUGH FROM ENDURING ENERGY LLC (OCG5722B):			739	0
47.OCG6213B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS			37,163	0
GFBA / PASS-THROUGH FROM ASSOCIATION OF PUBLIC LAND-GRANT UNIVERS (OCG6213B):			37,163	0
47.1506116 / COLLABORATIVE RESEARCH: R&D TOWARDS H...			9,768	0
GGBA			9,768	0
47.DEB-1257174 / REU - COLLABORATIVE RESEARCH: DOES TH...			215	0
GGBA			215	0
47.PLR-1327315 / ICE DRILLING PROGRAM OFFICE			3,552	0
GLAA / PASS-THROUGH FROM DARTMOUTH COLLEGE (PLR-1327315):			3,552	0
47.CHECK NO 1001 / INVESTIGATING THE FATE OF MICROBEADS IN WASTEWATER TREATMENT SYSTEMS			10,674	0
GLAA / PASS-THROUGH FROM MANGO MATERIALS (CHECK NO 1001):			10,674	0
47.1010-214-AOP / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS			2	0
GFBA / PASS-THROUGH FROM NATIONAL ECOLOGICAL OBSERVATORY NETWORK (1010-214-AOP):			2	0
47.OCG5569B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS			-1	0
GFBA / PASS-THROUGH FROM STEVENS INSTITUTE OF TECHNOLOGY (OCG5569B):			-1	0
47.SPC-000591 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS			25,171	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MIAMI (SPC-000591):			25,171	0
47.PHY-1151454 / CAREER: THE LANDSCAPE OF DIFFERENTIAT...			1,591	0
GGBA			1,591	0
47.1646562 / CPS: SYNERGY: COLLABORATIVE RESEARCH:...			8,000	0
GGBA			8,000	0
47.006784-00002 / GRADUATE RESEARCH FELLOWSHIP PROGRAM			25,500	0
GGBA			25,500	0
47.IIA-1358004 / INTERNATIONAL UNDERGRADUATE RESEARCH ...			1,850	0
GGBA			1,850	0
47.1450032 / JOINT SYMPOSIUM FOR GRADUATE TRAINING...			1,996	0
GGBA			1,996	0
47.PT-0062017 / CSM/UNC COLLABORATION TO ESTABLISH A NEW PHYSTEC COMPREHENSIVE SITE			52,520	0
GLAA / PASS-THROUGH FROM AMERICAN PHYSICAL SOCIETY (PT-0062017):			52,520	0
47.47.000 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS			217,869	0
GFBA			217,869	0
47.PO 4101758681 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS			226,531	0
GFBA / PASS-THROUGH FROM LOCKHEED MARTIN (PO 4101758681):			226,531	0
<u>TENNESSEE VALLEY AUTHORITY: , TENNESSEE VALLEY AUTHORITY</u>				
62.CADSWES-TVA TO4 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS			2,767	0
GFBA / PASS-THROUGH FROM RIVERSIDE TECHNOLOGY INC (CADSWES-TVA TO4):			2,767	0
62.62.001 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS			238,364	0
GFBA			238,364	0
<u>DEPARTMENT OF VETERANS AFFAIRS: , DEPARTMENT OF VETERANS AFFAIRS</u>				
64.64.000 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS			97,293	0
GFBA			97,293	0
<u>ENVIRONMENTAL PROTECTION AGENCY: , ENVIRONMENTAL PROTECTION AGENCY</u>				
66.F013600385 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS			4,385	0
GFBA / PASS-THROUGH FROM WOOD ENVIRONMENT & INFRASTRUCTURE (F013600385):			4,385	0
66.Project # LCASW2SG16 / LIFE CYCLE COSTS OF WATER INFRASTRUCT...			104,843	0
GGBA / PASS-THROUGH FROM WATER ENVIRONMENT RESEARCH FOUNDATION (PROJECT # LCASW2SG16):			104,843	0
66.96805301 / SURVEY OF CRITICAL WETLANDS AND RIPAR...			8,540	0
GGBA			8,540	0

STATE OF COLORADO
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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
66.TAA15-033 / INDUSTRIAL DISCHARGE AND RELEASE OUTREACH FACT SHEETS			-1,742	0
GLAA			-1,742	0
66.66.000 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS			-153	0
GFBA			-153	0
<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR RESEARCH AND DEVELOPMENT</u>				
66.509 / SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM			2,375,211	893,265
GFBA			1,608,478	720,593
GGBA			643,976	172,672
GFBA / PASS-THROUGH FROM UNIVERSITY OF IOWA (W000319235 / PO 100):			-88	0
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20061003):			6,910	0
GLAA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (14-492):			115,935	0
66.511 / OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS			875,041	190,274
GFBA			-2	0
GLAA			418,984	190,274
GFBA / PASS-THROUGH FROM DREXEL UNIVERSITY (850028):			128,275	0
GFBA / PASS-THROUGH FROM THE WATER RESEARCH FOUNDATION (04636):			327,784	0
66.514 / SCIENCE TO ACHIEVE RESULTS (STAR) FELLOWSHIP PROGRAM			7,708	0
GFBA			7,708	0
66.516 / P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY			371	0
GLAA			371	0
<u>DEPARTMENT OF ENERGY: , DEPARTMENT OF ENERGY</u>				
81.PO 4000136665 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-27,663	0
GFBA / PASS-THROUGH FROM BATTELLE OAK RIDGE NATIONAL LAB (PO 4000136665):			-27,663	0
81.PO 1545533 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			224,926	0
GFBA / PASS-THROUGH FROM SANDIA NATIONAL LABORATORIES (PO 1545533):			224,926	0
81.ARI 10978-4 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			17,035	0
GFBA / PASS-THROUGH FROM AERODYNE RESEARCH, INC. (ARI 10978-4):			17,035	0
81.401002626 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			28,299	0
GFBA / PASS-THROUGH FROM GE GLOBAL RESEARCH (401002626):			28,299	0
81.275880 Rev 1 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			14,818	0
GFBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (275880 REV 1):			14,818	0
81.W-0529-16 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			476,504	0
GFBA / PASS-THROUGH FROM REDWAVE ENERGY (W-0529-16):			476,504	0
81.PO 584684 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			115,730	0
GFBA / PASS-THROUGH FROM FERMI NATIONAL ACCELERATOR LABORATORY (PO 584684):			115,730	0
81.OCG6373B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			10,327	0
GFBA / PASS-THROUGH FROM KRELL INSTITUTE (OCG6373B):			10,327	0
81.329695 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			16,289	0
GFBA / PASS-THROUGH FROM BATTELLE MEMORIAL INST PACIFIC NORTHWEST (329695):			16,289	0
81.171259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			353,366	0
GFBA / PASS-THROUGH FROM SLAC NATIONAL ACCELERATOR LABORATORY (171259):			353,366	0
81.7F-30118 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			360,063	0
GFBA / PASS-THROUGH FROM ARGONNE NATIONAL LABORATORY - SEE UCHICA (7F-30118):			360,063	0
81.1439268 / CLOUDSAT DPC (CIRA)			1,390,149	0
GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1439268):			1,390,149	0
81.1439268 / CLOUDSAT SCIENCE			456,437	161,401
GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1439268):			456,437	161,401
81.167138 Task Order No. 03 / NSTEC: LASER-GENERATED UHED PLASMA			24,867	0
GGBA / PASS-THROUGH FROM NATIONAL SECURITY TECHNOLOGIES, LLC (167138 TASK ORDER NO. 03):			24,867	0
81.257753 / CONTRIBUTIONS TO THE DEVELOPMENT OF L...			146,245	0
GGBA / PASS-THROUGH FROM ASSOC. UNIVERSITIES, INC.-BROOKHAVEN LAB (257753):			146,245	0
81.307504 / CARBON MONITORING OF AGRICULTURAL LAN...			20,753	0
GGBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (307504):			20,753	0
81.Task Order Number 2 / HIGH POWER DIODE-PUMPED LASER AMPLIFI...			27,722	0
GGBA / PASS-THROUGH FROM XUV LASERS, INC. (TASK ORDER NUMBER 2):			27,722	0
81.Task Order Number 3 / HIGH POWER DIODE-PUMPED LASER AMPLIFI...			20,970	0
GGBA / PASS-THROUGH FROM XUV LASERS, INC. (TASK ORDER NUMBER 3):			20,970	0
81.0152906 / REAL TIME POWER SYSTEMS MODELING AND ...			54,211	0
GGBA			54,211	0
81.B614354 / ACCELERATED CLIMATE MODELING FOR ENERGY			174,476	0
GGBA			174,476	0
81.UGA-0-41027-26 Task WFJJ.1097 / HOME BATTERY SYSTEM - CONTROLS AND US...			92,268	0
GGBA			92,268	0
81.UGA-0-41027-27 Task ST6S0210 / OPPORTUNISTIC HYBRID COMMUNICATIONS S...			240,739	0
GGBA			240,739	0
81.NO. SC-13-391-801.001 / FA 8.1.1-CRITICAL MATERIALS INSTITUTE: HUB MANAGEMENT			183,013	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (NO. SC-13-391-801.001):			183,013	0
81.SC-13-391-EQUIP ONLY / CRITICAL MATERIALS INSTITUTE: ACCELERATING ENERGY INNOVATIONS			23,857	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-EQUIP ONLY):			23,857	0
81.SC-13-391-403.001 / FA 4.3.1-CRITICAL MATERIALS INSTITUTE: CRITICALITY & SUSTAINABILITY ASSESS			190,228	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-403.001):			190,228	0
81.SC-13-391-403.002 / FA 4.3.2-CRITICAL MATERIALS INSTITUTE:ECON ANALYSIS OF MCI & GIBL MATL			121,130	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-403.002):			121,130	0
81.SC-13-391-101.001 / FA 1.1.1-CRITICAL MATERIALS INSTITUTE: ADVANCED BENEFICATION TECHNIQUES			604,448	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-101.001):			604,448	0
81.SC-13-391-102.002 / FA 1.2.2-CRITICAL MATERIALS INSTITUTE: CONVERSION TO METAL, ALLOYS & MATLS			405,807	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-102.002):			405,807	0
81.SC-13-391-301.003 / FA 3.1.5-CRITICAL MATERIALS INSTITUTE: TRANS REUSE & RECYCLE OF REM			248,597	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-301.003):			248,597	0
81.SC-13-391-301.004 / FA 3.1.4-CRITICAL MATERIALS INSTITUTE: BENE OF PHOTO FUNCTIONAL COATINGS			175,784	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-301.004):			175,784	0
81.NO. SC-13-39-802.001 / CRITICAL MATERIALS INSTITUTE: ACCELERATING ENERGY INNOVATIONS			200,664	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (NO. SC-13-39-802.001):			200,664	0
81.5F-30542 / IDEAS: INTEROPERABLE DESIGN OF EXTREME-SCALE APPLICATION SOFTWARE (IDEAS)			123,927	6,903
GLAA / PASS-THROUGH FROM ARGONNE NATIONAL LABORATORY (5F-30542):			123,927	6,903
81.4-10114-10 / ENERGY MATERIALS MADE IN EXTREME ENVIRONMENTS			129,372	0
GLAA / PASS-THROUGH FROM CARNEGIE INSTITUTION OF WASHINGTON (4-10114-10):			129,372	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
81.N000211140 / ADDITIVE MANUFACTURING OF CERAMICS			19,514	0
GLAA / PASS-THROUGH FROM HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000211140):			19,514	0
81.00110265 / FUNDAMENTAL INVESTIGATIONS IN PHASE BEHAVIOR OF U-MO-M AND U-PSEUDO BINARY ALLOYS			12,363	0
GLAA / PASS-THROUGH FROM IDAHO NATIONAL LABORATORY (00110265):			12,363	0
81.PO 114158 / CHARACTERIZATION OF SUBMERGED ARC WELDED LOW-ALLOY STEEL IN THE STRESS-RELIEVED CONDITION			-1,500	0
GLAA / PASS-THROUGH FROM KNOLLS ATOMIC POWER LABORATORY KAPL, INC. (PO 114158):			-1,500	0
81.PO#6980783 / COUPLING OF PARFLOW AND CRUNCHFLOW FOR HIGH RESOLUTION REACTIVE TRANSPORT MODELING OF VARIABLY SATURATED FLOW			70,513	0
GLAA / PASS-THROUGH FROM LAWRENCE BERKELEY NATIONAL LABORATORY (PO#6980783):			70,513	0
81.B613238 / IMPACTS OF REGIONAL CLIMATE CHANGE OF WATER RESOURCES TO THE PROVIDENCE CREEK ALPINE WATERSHED IN THE SIERRA NEVA			8,996	0
GLAA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LABORATORY (B613238):			8,996	0
81.B615699 / COLORADO SCHOOL OF MINES SUPPORT FOR THE NIFFTE TIME PROJECTION CHAMBER PROJECT			48,616	0
GLAA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LABORATORY (B615699):			48,616	0
81.NO. B619900 / VALUE OF INFORMATION COMPARISON FOR DAS & TRADITIONAL SEISMIC DATA FROM BRADYS GEOTHERMAL FIELD			11,579	0
GLAA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LABORATORY (NO. B619900):			11,579	0
81.PROPOSAL NO. 10263 / FELLOWSHIP FOR COLLABORATIVE RESEARCH MEMBERSHIP FOR CENTER FOR INTEGRATIVE MATERIALS JOINING SCIENCE FOR ENERGY APPLICATIONS			112,695	0
GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (PROPOSAL NO. 10263):			112,695	0
81.PROPOSAL #15-0135 / CENTER FOR ADVANCED NON- FERROUS STRUCTURAL ALLOYS			55,254	0
GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (PROPOSAL #15-0135):			55,254	0
81.394916 / STEEL ALLOY MICRO STRUCTURE DEVELOPMENT			34,439	0
GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (394916):			34,439	0
81.403275 / ADVANCED CHARACTERIZATION OF SOLIDIFICATION MICRO STRUCTURES			109,051	0
GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (403275):			109,051	0
81.PRO144-1 / ULTRAHIGH EFFICIENCY PHOTOVOLTAICS AT ULTRALOW COSTS			81,257	0
GLAA / PASS-THROUGH FROM MICROLINK DEVICES, INC. (PRO144-1):			81,257	0
81. GREG BOGIN / DR. GREGORY BOGIN-INDIVIDUAL JOINT APPOINTMENT AGREEMENT			68,726	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (GREG BOGIN):			68,726	0
81.JOINT APPT: K JOHNSON / JOINT AGREEMENT WITH NREL CONTINUATION			90,480	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (JOINT APPT: K JOHNSON):			90,480	0
81.UGA-0-41025-50 / STRUCTURED CATALYSTS FOR DEOXYGENATION OF PYROLYSIS VAPORS AND LIGNIN			-5,930	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-50):			-5,930	0
81.UGA-0-41025-48 / SOLAR ENERGY RESEARCH INSTITUTE FOR INDIA AND THE UNITED STATES (SERIUS)			181,178	185,644
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-48):			181,178	185,644
81.UGA-0-41025-65 / APPROACHING THE SHOCKLEY-QUESSER LIMIT WITH EPITAXIAL CDTE			-33,591	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-65):			-33,591	0
81.UGA-0-41025-073 / ERIC + VLADAN: "NEXT-GENERATION THERMOELECTRIC MATERIALS FOR DIRECT SOLAR POWER CONVERSION"		VLADAN: "HETEROINTERFACES LDRD"	-270	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-073):			-270	0
81.UGA-0-41025-77 / RAPID DEVELOPMENT OF CHALCOGENIDE THIN FILM SOLAR CELLS			17,476	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-77):			17,476	0
81.UGA-0-41025-28 / TERNARY COPPER NITRIDE ABSORBERS			-1,134	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-28):			-1,134	0
81.UGA-0-41025-81 / CENTER FOR NEXT GENERATION OF MATERIALS BY DESIGN: INCORPORATING METASTABILITY			316,788	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-81):			316,788	0
81.UGA-0-41025-86 / NOVEL POLYMER ELECTROLYTE DEVELOPMENT AND IMPLEMENTATION IN FUEL CELLS			-4,855	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-86):			-4,855	0
81.UGA-0-41025-89 / IDENTIFICATION OF HALOTOLERANT ALGAE WITH EXEMPLARY BIOMASS PRODUCTIVITY METRICS			41,047	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-89):			41,047	0
81.UGA-0-41025-91 / THE ELECTRICAL, STRUCTURAL AND CHEMICAL PROPERTIES OF INTERFACES IN CIGS AND CZTS SOLAR CELLS			22,374	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-91):			22,374	0
81.UGA-0-41025-90 / OPTIMIZED, LOW-COST, >30% EFFICIENT INGAASP/SI TANDEM SOLAR CELLS			32,810	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-90):			32,810	0
81.UGA-0-41025-92 / ADVANCED CONTACT AND PASSIVATION DEVELOPMENT FOR HIGH EFFICIENCY N-CZ SI SOLAR CELLS AT NREL			0	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-92):			0	0
81.UGA-0-41025-93 / DEVELOPMENT OF EARTH ABUNDANT THIN FILM SOLAR CELLS			9,351	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-93):			9,351	0
81.UGA-041025-80 / SELECTIVE AREA GROWTH OF III-V MATERIALS ON SI PATTERNED USING NANOIMPRINT LITHOGRAPHY			11,655	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-041025-80):			11,655	0
81.UGA-0-41025-96 / CHARACTERIZATION AND TESTING OF PEM MEMBRANE ELECTRODE ASSEMBLIES			40,276	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-96):			40,276	0
81.UGA-0-41025-98 / STUDIES OF PV RELIABILITY			-702	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-98):			-702	0
81.UGA-0-41025-103 / ADVANCED PASSIVATED CONTACT DEVELOPMENT FOR HIGH-EFFICIENCY IBC SI SOLAR CELLS			43,963	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-103):			43,963	0
81.UGA-0-41025-99 / HIGH-EFFICIENCY, LOW-COST, ONE-SUN, III-V PHOTOVOLTAICS			102,853	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-99):			102,853	0
81.UGA-0-41025-100 / CATALYTIC UPGRADING OF BIOMASS TO PRODUCE CHEMICAL INTERMEDIATES FOR FUELS AND POLYMERS			-510	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-100):			-510	0
81.UGA-0-41025-101 / UNDERSTANDING AND PREVENTION OF SOILING ON PV MODULES			150,024	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-101):			150,024	0
81.UGA-41025-106 / CHARACTERIZATION IN SUPPORT OF ANION EXCHANGE MEMBRANE DEVELOPMENT			87,768	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-41025-106):			87,768	0
81.UGA-0-41025-107 / SUNLAMP - CONCURRENT OPTIMIZATION OF COMPONENT COST AND EXPECTED O&M			82,565	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-107):			82,565	0

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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.UGA-0-41025-104 / MEMBRANE DISTILLATION FOR DESALINATION OF IMPAIRED WATER USING GEOTHERMAL ENERGY	192,090		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-104):	192,090		0
81.UGA-0-41025-102 / POLYCRYSTALLINE FILM DEVELOPMENT FOR PASSIVATED CONTACTS TO N-CZ SI SOLAR CELLS	68,079		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-102):	68,079		0
81.UGA-0-40125-108 / 2D MATERIALS FOR LOW COST EPITAXIAL GROWTH OF SINGLE SUN GAAS PV	796		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-40125-108):	796		0
81.UGA-0-41025-110 / EXTENDED SURFACE ELECTROCATALYST DEVELOPMENT	234,472		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-110):	234,472		0
81.UGA-0-41025-111 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATIONS	1,834		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-111):	1,834		0
81.UGA-0-41025-114 / SUNLAMP HTM'S FOR HPSC'S	21,302		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-114):	21,302		0
81.UGA-0-41025-117 / HIGH PERFORMANCE COMPUTING AND POWER-AWARE APPLICATION PERFORMAN	12,218		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-117):	12,218		0
81.UGA-0-41025-116 / STRUCTURE AND COMPOSITION OF METAL CARBIDE CATALYSTS IN EX SITU CATALYTIC FAST PYROLYSIS	12,995		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-116):	12,995		0
81.UGA-0-41025-118 / APUP FOR MICRO-OPTICAL TANDEM LUMINESCENT SOLAR CONCENTRATORS	15,301		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-118):	15,301		0
81.UGA-0-41025-120 / HIGH SPECIFIC POWER POLYCRYSTALLINE PHOTOVOLTAICS	42,376		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-120):	42,376		0
81.UGA-0-41025-122 / STRUCTURAL, CHEMICAL AND NANO-ELECTRICAL PROPERTIES OF SEI IN LI-ION BATTERIES	7,594		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-122):	7,594		0
81.UGA-0-41025-123 / STUDY OF DEGRADATION AND METASTABILITY IN SILICON PHOTOVOLTAIC MODULES	48,566		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-123):	48,566		0
81.UGA-0-41025-124 / STUDIES OF PV RELIABILITY	28,467		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-124):	28,467		0
81.UGA-0-41025-125 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATION	65,777		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-125):	65,777		0
81.UGA-0-41025-126 / NOVEL POLYMER ELECTROLYTE DEVELOPMENT AND IMPLEMENTATION IN FUEL CELLS	4,855		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-126):	4,855		0
81.UGA-0-41025-121 / HARNESSING ORDER PARAMETER IN TERNARY II-IV-V2 SEMICONDUCTORS	65,540		0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-121):	65,540		0
81.UGA-0-41025-127 / GEOTHERMAL RESERVOIR MODELING SUPPORT			0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-127):	84,175		0
81.282448 / INTEGRATED COMPUTATIONAL MATERIALS ENGINEERING OF MEDIUM MANGANESE STEELS	73,278		0
GLAA / PASS-THROUGH FROM PACIFIC NORTHWEST NATIONAL LABORATORY (282448):	73,278		0
81.325015 / INTEGRATED MULTI-SECTOR MULTI-SCALE MODELING (IM3) SCIENTIFIC FOCUS AREA	128,528		0
GLAA / PASS-THROUGH FROM PACIFIC NORTHWEST NATIONAL LABORATORY (325015):	128,528		0
81.DE-SC0011353 / CATALYTIC CHEMISTRY MODELS FOR THEOXIDATIVE COUPLING OF METHANE (OCM) ON M-NA-W/SIO2-BASED CATALYSTS	38,303		0
GLAA / PASS-THROUGH FROM PRECISION COMBUSTION, INC. (DE-SC0011353):	38,303		0
81.10121-4202-01(KOH) / HYDRATE MODELING AND FLOW LOOP EXPIERIMENTS FOR WATER CONTINUOUS AND DISPERSED SYSTEMS	-397		0
GLAA / PASS-THROUGH FROM RESEARCH PARTNERSHIP TO SECURE ENERGY FOR AMERICA (10121-4202-01(KOH)):	-397		0
81.12122-95 / RECONCILING TOP-DOWN AND BOTTOM-UP GREENHOUSE GAS AND AIR POLLUTION EMISSION ESTIMATES FROM UNCONVENTIONAL GAS DEVELOPMENT IN THE DENVER-JULESBURG BASIN	-87,628	-87,628	
GLAA / PASS-THROUGH FROM RESEARCH PARTNERSHIP TO SECURE ENERGY FOR AMERICA (12122-95):	-87,628	-87,628	
81.15-0564 / NH3 SYNTHESIS FOR ENERGY STORAGE, FUEL, AND AGRICULTURE APPLICATIONS	149,536		0
GLAA / PASS-THROUGH FROM STARFIRE ENERGY (15-0564):	149,536		0
81.7296795 / WATERSHED FUNCTION SCIENCE FOCUS AREA	48,383		0
GSAA / PASS-THROUGH FROM THE REGENTS OF THE UNIVERSITY OF CALIFORNIA LAWRENCE BERKELEY NATIONAL LABORATORY (7296795):	48,383		0
81.PROPOSAL 00-1280 / ADVANCED STEEL RESEARCH AND DEVELOPMENT	33,303		0
GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (PROPOSAL 00-1280):	33,303		0
81.7392453 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	277,099		0
GFBA / PASS-THROUGH FROM BERKELEY NATIONAL LABORATORY (7392453):	277,099		0
81.B626938 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	161,482		0
GFBA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LABORATORY (B626938):	161,482		0
81.437948 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	90,560		0
GFBA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORIES (437948):	90,560		0
81.MPC35TB-A2 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-3,035		0
GFBA / PASS-THROUGH FROM NORTHERN ARIZONA UNIVERSITY (MPC35TB-A2):	-3,035		0
81.341259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	209,899		0
GFBA / PASS-THROUGH FROM PACIFIC NORTHWEST NATIONAL LABORATORY (341259):	209,899		0
81.SUB. NO.4000135175 / SUB RECIPIENT RESEARCH	98,615		0
GFCA / PASS-THROUGH FROM BATTELLE OAK RIDGE NATIONAL LA (SUB. NO.4000135175):	98,615		0
81.No. B619563 / SUB RECIPIENT RESEARCH	38,107		0
GFCA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LA (NO. B619563):	38,107		0
81.DE-AR0000826 / ROOT GENETICS IN THE FIELD TO UNDERST...	1,293,701	226,862	
GGBA	1,293,701	226,862	
81.UGA-0-41027-32, Task #OOSP.102 / 2018 - ECONOMIC EXPERTISE TO SUPPORT ...	8,567		0
GGBA	8,567		0
81.Contract No. 196519 / ASH REMOVAL IN BENTHIC BIOMASS AT COL...	11,500		0
GGBA	11,500		0
81.Standard PO # 1695812 / ATS SUSTAINABILITY ASSESSMENT	81,500		0
GGBA	81,500		0
81.416180 / BET-HEDGING IN PATHOGENS: TARGETING B...	36,113		0
GGBA	36,113		0
81.395407 / CACTI AAF MEASUREMENTS OF ICE NUCLEAT...	9,563		0
GGBA	9,563		0
81.396176 / CACTI AMF SITE MEASUREMENTS OF ICE NU...	7,240		0
GGBA	7,240		0
81.PO 641248 / CONTRIBUTIONS TO THE TESTING OF COMPO...	263,351		0
GGBA	263,351		0

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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.UGA-0-41027-33 / DOE BENEFIT: ENERGY DESIGN AND SCOPIN...			22,970	0
GGBA			22,970	0
81.UGA-0-41027-31, ST6P.3311 / DURAMAT PROGRAM DEVELOPMENT FOR IMPRO...			20,765	0
GGBA			20,765	0
81.Contract Number 347410 / ENGINEERING EVALUATION OF XSAPR RADAR			30,535	0
GGBA			30,535	0
81.B622808 / EXASCALE CODE GENERATION TOOLKIT			26,626	0
GGBA			26,626	0
81.338062 / HYDROTHERMAL PROCESSING OF BIOMASS: A...			63,003	0
GGBA			63,003	0
81.PO# 1772723 / LASER PLASMA FORMATION FOR HIGH VOLTA...			24,164	0
GGBA			24,164	0
81.UGA-0-41027-35 / MECHANISTIC STUDIES OF CATALYTIC UPGR...			6,807	0
GGBA			6,807	0
81.B626386 / METALLOPOLYMERS AS AN EMERGENT CLASS ...			24,996	0
GGBA			24,996	0
81.UGA-0-41027-30 / ORGANIC PHOTOVOLTAIC MATERIALS AND DE...			1,590	0
GGBA			1,590	0
81.333890 / PARTICIPATION IN THE ARM CAMPAIGN AER...			182,334	0
GGBA			182,334	0
81.No. UGA-0-41027-34 / REVISION : REWIRING ALGAL CARBON ENER...			169,667	0
GGBA			169,667	0
81.PO #631309 / RFQ WATER SYSTEM ACTIVITIES FOR FERMI...			-1	0
GGBA			-1	0
81.005633-00004 / ROOT GENETICS IN THE FIELD TO UNDERST...			292,351	0
GGBA			292,351	0
81.PO Number 1783084 / SANDIA BIOENERGY ANALYSIS SUPPORT			63,006	0
GGBA			63,006	0
81.641357 / SCIENTIFIC DISCOVERY THROUGH ADVANCED...			40,916	0
GGBA			40,916	0
81.SubContract # B623711 / THERMAL MANAGEMENT OF HIGH HEAT FLUX ...			160,674	0
GGBA			160,674	0
81.DE-AR0000826 / TT&O - ROOT GENETICS IN THE FIELD TO ...			83,141	0
GGBA			83,141	0
81.477628 / VISUALIZING NANOSCALE SPATIO-TEMPORAL...			21,471	0
GGBA			21,471	0
81.005633-00005 / ROOT GENETICS IN THE FIELD TO UNDERST...			70,237	0
GGBA			70,237	0
81.DE-0000000EE07365 / NOVEL APPROACH TO FRONT-CONTACT PASSI...			19,649	0
GGBA			19,649	0
81.UGA-0-41025-134 / A STUDY ON THE POLICY IMPLICATIONS OF RECOVERING MINERALS FROM DOMESTIC WASTE STREAMS			89,530	0
GLAA			89,530	0
81.193664 / EXPERIMENTAL AND COMPUTATIONAL RESEARCH TO SUPPORT DEVELOPMENT OF NEUTRON RADIOGRAPHY CAPABILITIES			56,738	0
GLAA			56,738	0
81.JOINT APPT YU SHU WU / NREL JOINT APPOINTMENT			7,711	0
GLAA			7,711	0
81.N000233072 / DATA ANALYTICS OF 3D PRINTED STEEL PROCESS-STRUCTURE-PROPERTY RELATIONSHIPS HAVE OSC #			25,000	0
GLAA / PASS-THROUGH FROM HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000233072):			25,000	0
81.UGA-0-41025-141 / ADAPTIVE POWER REDUCTION AND UNCERTAINTY QUANTIFICATION ALGORITHMS			4,802	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-141):			4,802	0
81.N000249753 / ADDITIVE MANUFACTURING OF CERAMICS			31,686	0
GLAA / PASS-THROUGH FROM HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000249753):			31,686	0
81.UGA-0-41025-135 / AMPHOTERIC METAL OXIDE CATALYSIS FOR UPGRADING BIOMASS-DERIVED ACIDS TO FUELS			24,922	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-135):			24,922	0
81.179191 / COMBINATORIAL DEPOSITION AND CHARACTERIZATION OF SAS (STRUCTURAL AMORPHOUS STEELS)			59,829	0
GLAA / PASS-THROUGH FROM SLAC NATIONAL ACCELERATOR LABORATORY (179191):			59,829	0
81.389906 FY17 was 385444 / COMPUTATIONAL ESD STUDY			397,201	0
GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (389906 FY17 WAS 385444):			397,201	0
81.UGA-0-41025-132 / DESIGN AND IMPLEMENTATION OF HTMS FOR PEROVSKITE MULTIJUNCTION SOLAR CELLS			36,822	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-132):			36,822	0
81.UGA-0-41025-138 / DEVELOPMENT AND APPLICATION OF ELECTRONIC STRUCTURE THEORY FOR INORGANIC MATERIALS			36,889	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-138):			36,889	0
81.PO#600116650UO / ENGINEERING DESIGN OF ADVANCED HYDROGEN/CARBON DIOXIDE MEMBRANE SEPARATIONS			-6,958	0
GLAA / PASS-THROUGH FROM PRAXAIR, INC. (PO#600116650UO):			-6,958	0
81.SC-13-391 / EVALUATING THE IMPACT OF LANTHANIDE SERIES ELEMENTS ON MUNICIPAL WASTEWATER TREATMENT BY MICROORGANISMS.			62,255	0
GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391):			62,255	0
81.UGA-0-41025-131 / FLUORINATED COVALENT ORGANIC FRAMEWORKS: A NOVEL PATHWAY TO ENHANCE HYDROGEN SORPTION AND CONTROL ISOSTERIC HEATS OF ADSORPTION			21,413	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-131):			21,413	0
81.UGA-0-41025-130 / GEOTHERMAL RESERVOIR STIMULATION MODELING			67,729	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-130):			67,729	0
81.UGA-0-41025-129 / HARDWARE-IN-THE-LOOP TESTING OF INTEGRATED ENERGY WATER SYSTEMS			65,832	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-129):			65,832	0
81.UGA-0-41025-136 / HIGH SPECIFIC POWER POLYCRYSTALLINE PHOTOVOLTAICS (PV)			31,483	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-136):			31,483	0
81.7399771 / IDEAS-BER FY18			71,473	0
GLAA / PASS-THROUGH FROM LAWRENCE BERKELEY NATIONAL LABORATORY (7399771):			71,473	0
81. A. SELLINGER- JOINT APPT / IPA AGREEMENT: ORGANIC/HYBRID PHOTOVOLTAICS - HEW MATERIALS FOR ACTIVE LAYERS AND INTERFACES			-11,288	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (A. SELLINGER- JOINT APPT):			-11,288	0
81.UGA-0-41025-38 / NANOCRYSTAL BASED SOLAR CELLS WITH INORGANIC LIGANDS			-3,046	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-38):			-3,046	0
81.CSM A18-0017 / NREL: JOINT APPOINTMENT			39,388	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (CSM A18-0017):			39,388	0

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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
81.15-12275 / PREPARATION OF LOW TEMPERATURE POLYSILOXANES			10,236	0
GLAA / PASS-THROUGH FROM ADA TECHNOLOGIES, INC. (15-12275):			10,236	0
81.UGA-0-41025-133 / REWIRING ALGAL CARBON ENERGETICS FOR RENEWABLES (RACER)			26,038	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-133):			26,038	0
81.CSM Prop 17-0520 / SANDIA MEMBERSHIP: 469100 METALLURGICAL AND MECHANICAL PROPERTY CHARACTERIZATION OF AM 304L STAINLESS STEEL			11,749	0
GLAA / PASS-THROUGH FROM SANDIA NATIONAL LABORATORIES (CSM PROP 17-0520):			11,749	0
81.UGA-0-41025-128 / STRUCTURAL, CHEMICAL AND NANO-ELECTRICAL PROPERTIES OF SOLID ELECTROLYTE AND SOLID ELECTROLYTE/INTERPHASE LAYER IN BATTERIES			89,108	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-128):			89,108	0
81.7374292 / WATERSHED FUNCTION SFA			103,971	0
GLAA / PASS-THROUGH FROM LAWRENCE BERKELEY NATIONAL LABORATORY (7374292):			103,971	0
81.C1910-05112 / WEATHERVANE OPTIMIZER			12,346	0
GLAA / PASS-THROUGH FROM MICHIGAN AEROSPACE CORPORATION (C1910-05112):			12,346	0
81.UGA-0-41025-137 / X-RAY MICROCOMPUTED TOMOGRAPHY STUDIES OF BIOMASS AND CATALYSTS FOR BIOMASS CONVERSION			28,741	0
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-137):			28,741	0
81.81.000 / DEPARTMENT OF ENERGY			299,387	0
GFBA			299,387	0
81.ZFT-8-88537-01 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			1,512,230	0
GFBA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (ZFT-8-88537-01):			1,512,230	0
81.S015423-F / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			155,973	0
GFBA / PASS-THROUGH FROM PRINCETON UNIVERSITY (S015423-F):			155,973	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: , DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
93.228658 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS			11,536	0
GFBA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (228658):			11,536	0
93.31804-01 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS			81,987	0
GFBA / PASS-THROUGH FROM ROCHESTER INSTITUTE OF TECHNOLOGY (31804-01):			81,987	0
93.OCG5277B / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS			-356	0
GFBA / PASS-THROUGH FROM SOLIGENIX (OCG5277B):			-356	0
93.93.000 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS			112	0
GFBA			112	0
<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
97.007 / HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM			-11,808	21,452
GFBA			-11,808	21,452
97.045 / COOPERATING TECHNICAL PARTNERS			49,218	0
GFBA / PASS-THROUGH FROM ASSOCIATION OF STATE FLOODPLAIN MANAGERS (OCG6390B):			49,218	0
97.082 / EARTHQUAKE CONSORTIUM			4,874	0
GLAA			4,874	0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>				
20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM			161,339	0
GLAA			29,778	0
GFBA / PASS-THROUGH FROM NATIONAL ACADEMY OF SCIENCE (NCHRP-204):			32,859	0
GFBA / PASS-THROUGH FROM UNIV OF KENTUCKY RESEARCH FOUNDATION (3200000701-17-003):			98,702	0
<u>DEPARTMENT OF EDUCATION: , DEPARTMENT OF EDUCATION</u>				
84.OCG5714B / DEPARTMENT OF EDUCATION RESEARCH AND DEVELOPMENT PROGRAMS			38,789	0
GFBA / PASS-THROUGH FROM BOULDER LANGUAGE TECHNOLOGIES (OCG5714B):			38,789	0
84.03-CO03 / PROGRAM INCOME FOR NATIONAL WRITING P...			34,033	0
GGBA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (03-CO03):			34,033	0
84.Agmt # UGA-0-41027-29 Task Num / BIOCHEMICAL PRODUCTION OF ISO-ALCOHOL...			193,483	0
GGBA			193,483	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING (ACL)</u>				
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH			1,022,585	101,735
GFEA			694,299	92,312
GGBA			161,103	9,423
GFEA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (200620-324):			32,988	0
GFEA / PASS-THROUGH FROM CRAIG HOSPITAL (MIAMI SUB1):			13,356	0
GFEA / PASS-THROUGH FROM CRAIG HOSPITAL (SCIMS SUB 1):			64,103	0
GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RH365-G1_NCE):			13,237	0
GFEA / PASS-THROUGH FROM REHABILITATION INSTITUTE OF CHICAGO (3037):			43,499	0
93.631 / DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE			340,664	27,229
GFEA			340,664	27,229
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE			541,959	0
GFEA			500,007	0
GFEA / PASS-THROUGH FROM LARIMER COUNTY DEPT OF HUMAN SERVICES (AWD-151904):			18,278	0
GFEA / PASS-THROUGH FROM GEORGETOWN UNIVERSITY (412719_GR412564-UC/AWD-77):			23,674	0
93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES			1,724	0
GFEA / PASS-THROUGH FROM JAEB CENTER FOR HEALTH RESEARCH (1UK4DJ108520-01_AMD01):			1,724	0
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT: , AGENCY FOR INTERNATIONAL DEVELOPMENT</u>				
98.8000059697 / 206766 / AGENCY FOR INTERNATIONAL DEVELOPMENT RESEARCH AND DEVELOPMENT PROGRAMS			-17	0
GFBA / PASS-THROUGH FROM PURDUE UNIVERSITY (8000059697 / 206766):			-17	0
<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN (OVW)</u>				
16.525 / GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS			186,028	11,203
GFCA			186,028	11,203
16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE			172,473	0
GFEA			172,473	0
<u>DEPARTMENT OF DEFENSE, DEFENSE INTELLIGENCE AGENCY (DIA)</u>				
12.598 / CENTERS FOR ACADEMIC EXCELLENCE			269,798	0
GFCA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE (53173-Z9062206):			259,643	0
GFCA / PASS-THROUGH FROM TAU TECHNOLOGIES, LLC (CONTRACT NO. TAU 2017-003):			10,155	0
<u>DEPARTMENT OF DEFENSE, UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES (USUHS)</u>				
12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS			211,811	0
GFEA			120,946	0
GFCA / PASS-THROUGH FROM GENEVA FOUNDATION (S-1392-02):			14,797	0
GFEA / PASS-THROUGH FROM GENEVA FOUNDATION (S-10226-3):			522	0
GGBA / PASS-THROUGH FROM HENRY M. JACKSON FOUNDATION (3325):			75,546	0

STATE OF COLORADO
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PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
<u>DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY</u>				
20.701 / UNIVERSITY TRANSPORTATION CENTERS PROGRAM			1,540,429	359,167
GLAA			1,154,853	359,167
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38):			120,600	0
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38-03):			16,678	0
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (FAR0019957):			126	0
GGBA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (FAR0023139):			151,168	0
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38_REV01):			11,390	0
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (FAR0028685):			48,964	0
GGBA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028626):			36,650	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION</u>				
93.990 / NATIONAL HEALTH PROMOTION			-2,961	0
GFEA / PASS-THROUGH FROM WESTAT, INC (AWD-152132):			-2,961	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
93.Task Order # 16-02 / LOW COST PERSONAL SAMPLING PUMP			8,151	0
GGBA / PASS-THROUGH FROM ACCESS SENSOR TECHNOLOGIES, LLC (TASK ORDER # 16-02):			8,151	0
93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK A ANTI-MYCOBACTERIAL EVA...			25,189	0
GGBA			25,189	0
93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK B ANTI-MYCOBACTERIAL EVA...			150,277	0
GGBA			150,277	0
93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK C ANTI-MYCOBACTERIAL EVA...			114,648	0
GGBA			114,648	0
93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK D ANTI-MYCOBACTERIAL EVA...			60,815	0
GGBA			60,815	0
93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK E ANTI-MYCOBACTERIAL EVA...			61,029	0
GGBA			61,029	0
93.HHSN272201000009I/HHSN27200006 / TO A80 TASK A ADVANCED SMALL ANIMAL M...			104,566	0
GGBA			104,566	0
93.HHSN272201000009I/HHSN27200006 / TO A80 TASK B ADVANCED SMALL ANIMAL M...			95,505	0
GGBA			95,505	0
93.HHSN272201000009I/HHSN27200006 / TO A80 TASK C ADVANCED SMALL ANIMAL M...			107,215	0
GGBA			107,215	0
93.HHSN272201000009I/HHSN27200006 / TO A80 TASK D ADVANCED SMALL ANIMAL M...			124,778	0
GGBA			124,778	0
93.HHSN272201000009I/HHSN27200006 / TO A80 TASK C, OPTION 1 ADVANCED SMAL...			231,243	0
GGBA			231,243	0
93.HHSN272201000009I/HHSN27200006 / TO A80 TASK ORDER B OPTION 1 ADVANCED...			151,428	0
GGBA			151,428	0
93.PO#211-2014-60050 / ENHANCED SAFETY AND HEALTH TRAINING FOR WESTERN MINE WORKERS			234,784	0
GLAA			234,784	0
93.BAA-200-2016-90152 / DISPERSIBILITY TESTING OF DRIED WET AND FOAM ROCK DUST			218,768	0
GLAA			218,768	0
93.HHSN272201000061 TO#HHSN27200 / TOR A34 - "IN VITRO SCREENING FOR ANT...			7,852	0
GGBA			7,852	0
93.HHSN272201700018I // HHSN27200 / BASE IDIQ CONTRACT KICK-OFF - TASK OR...			1,338	0
GGBA			1,338	0
93.HHSN272201700018I // HHSN27200 / BASE IDIQ CONTRACT KICK-OFF - TASK OR...			3,574	0
GGBA			3,574	0
93.Agreement S18124 / BIOLOGY AND INFECTION OF BATS WITH NO...			39,674	0
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (AGREEMENT S18124):			39,674	0
93.HHSN2722018000217P / MERS ALPACA STUDY WITH RABIES - VECTO...			37,648	0
GGBA			37,648	0
93.HHSN272201000009I/HHSN27200006 / TO A80 TASK A, OPTION 1ADVANCED SMALL...			183,363	0
GGBA			183,363	0
<u>DEPARTMENT OF AGRICULTURE: FOREST SERVICE, DEPARTMENT OF AGRICULTURE</u>				
10.1207008Z2 / NATIONAL INSTRUCTION OF ADVANCED CLIM...			6,607	0
GGBA / PASS-THROUGH FROM MTU - MICHIGAN TECHNOLOGICAL UNIVERSITY (1207008Z2):			6,607	0
10.12-CS-11020400-049 / MONITORING ECOLOGICAL, SOCIAL AND ECO...			8,735	0
GGBA			8,735	0
10.12-CS-11020900-023 / ABANDONED MINE LAND SURVEYS ON THE RI...			21,394	0
GGBA			21,394	0
10.12-CS-11021000-033 / MONITORING ECOLOGICAL, SOCIAL AND ECO...			-397	0
GGBA			-397	0
10.12-JV-11261987-102 / DEVELOPMENT OF THE WILDLAND URBAN INT...			19,883	0
GGBA			19,883	0
10.13-CS-11021000-019 / ARAPAHOE SNOWFLY RESEARCH PROJECT			4,249	0
GGBA			4,249	0
10.13-CS-11221634-157 / MONITORING SOIL NUTRIENTS AND VEGETAT...			12,042	0
GGBA			12,042	0
10.13-JV-11221601-150 / COOPERATIVE RESEARCH IN ECOLOGICAL ST...			80,642	0
GGBA			80,642	0
10.13-JV-11221633-079 / IDENTIFYING SPATIALLY EXPLICIT REFERE...			22,940	0
GGBA			22,940	0
10.13-JV-11221634-069 / MECHANISMS AND CONTROLS ON POST-FIRE ...			3,236	0
GGBA			3,236	0
10.13-JV-11221634-164 / REHABILITATING SOIL PRODUCTIVITY FOLL...			15,160	0
GGBA			15,160	0
10.13-JV-11221636-111 / ASSESSING BIRD VULNERABILITY TO LAND ...			11,763	0
GGBA			11,763	0
10.13-JV-11221636-153 / GENERAL EQUILIBRIUM MODEL OF ECOSyste...			5,225	0
GGBA			5,225	0
10.13-JV-11221636-156 / APPLICATION OF THE VARIABLE INFILTRAT...			120,479	0
GGBA			120,479	0
10.14-CS-11052007-016 / 2014 SPOTTED OWL DEMOGRAPHIC STUDY WI...			-8,240	0
GGBA			-8,240	0
10.14-CS-11132422-281 / SEDIMENT DELIVERY TO STREAMS FROM WIL...			28,421	0
GGBA			28,421	0
10.14-JV-11120101-013 / MAPPING HISTORICAL FOREST COVER FOR P...			43,832	0
GGBA			43,832	0
10.14-JV-11221636-029 / LARGE WILDLAND FIRE RESOURCE REQUIREM...			273,189	0
GGBA			273,189	0
10.14-JV-11221636-143 / MODELING FOREST ECOSYSTEM SERVICES AN...			37,045	0
GGBA			37,045	0

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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
	10.14-JV-11261987-076 / ASSESSING FACTORS THAT INFLUENCE LAND...		122,740	0
	GGBA		122,740	0
	10.15-CS-11020000-058 / SUPPORT OF FOREST PLANNING		5,540	0
	GGBA		5,540	0
	10.15-CS-11020000-061 / BIOCLIMATE MODELS FOR SOUTHWESTERN CO...		28,045	0
	GGBA		28,045	0
	10.15-CS-11051100-007 / FEN RESTORATION FOR THE MOONLIGHT AND...		34,086	0
	GGBA		34,086	0
	10.15-CS-11132422-240 / DEVELOPING TOOLS FOR ASSESSING THE PO...		30,776	0
	GGBA		30,776	0
	10.15-CS-11221633-098 / PROVIDE SCIENCE-BASED INFORMATION TO ...		2,996	0
	GGBA		2,996	0
	10.15-JV-11221632-175 / SPECTRAL DIVERSITY AS AN INDEX OF BIO...		3,819	0
	GGBA		3,819	0
	10.15-JV-11221633-141 / MONITORING TRENDS IN ECOSYSTEM C: IDE...		3,331	0
	GGBA		3,331	0
	10.15-JV-11221633-160 / MOLECULAR GENETIC CHARACTERIZATION OF...		44,746	0
	GGBA		44,746	0
	10.15-JV-11221636-140 / A SOCIAL AND ECONOMIC INVESTIGATION O...		11,042	0
	GGBA		11,042	0
	10.16-CS-11015600-015 / DEVELOP A SOFTWARE TOOL TO SUPPORT EF...		67,688	0
	GGBA		67,688	0
	10.16-CS-11132422-126 / ENHANCING THE BENEFITS OF LARGE WOOD ...		3,078	0
	GGBA		3,078	0
	10.16-CS-11132422-173 / SEDIMENT BEDLOAD SYNTHESIS AND DATABASE		55,505	0
	GGBA		55,505	0
	10.16-JV-11111133-036 / APPLICATION OF P695 PROCESS FOR DEVEL...		15,634	0
	GGBA		15,634	0
	10.E16-62 / DIFFERENCES IN FIRE RISK WITH DIFFERENT ADHESIVES IN CROSS LAMINATED TIMBER		32,152	0
	GLAA / PASS-THROUGH FROM U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E16-62):		32,152	0
	10.E-16-61 / DEVELOPMENT OF A MOLD-RISK MODEL FOR WOOD BUILDINGS		65,776	0
	GLAA / PASS-THROUGH FROM U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E-16-61):		65,776	0
	10.17-PA-11021500-27 / NFS STUDENT INTERN PROGRAM		29,559	0
	GZAA		29,559	0
	10.17-CR-11052007-057 / 2017 SPOTTED OWL DEMOGRAPHIC STUDY: W...		311,490	0
	GGBA		311,490	0
	10.15-CS-11221633-123 / ADAPTIVE IMPLEMENTATION OF THE SPRUCE...		69,983	0
	GGBA		69,983	0
	10.16-JV-11330143-073 / ANALYSIS OF THE IMPACTS OF SUPPRESSIO...		41,601	0
	GGBA		41,601	0
	10.16-JV-11272131-079 / ASSESSING ECONOMIC ACCESS VALUES TO P...		19,315	0
	GGBA		19,315	0
	10.17-JV-11221637-084 / ASSESSING GRIDDED FUEL MOISTURE DATA ...		17,599	0
	GGBA		17,599	0
	10.16-CS-11132000-272 / ASSESSING THE FIRST GENERATION OF CLI...		17,278	0
	GGBA		17,278	0
	10.17-CS-11021202-028 / BOREAL TOAD MONITORING AND SURVEYS IN...		6,000	0
	GGBA		6,000	0
	10.16-CS-11090902-036 / BWCAW VEGETATION AND FUELS CHARACTERI...		28,233	0
	GGBA		28,233	0
	10.17-JV-11221634-066 / CALIFORNIA PARK UPLAND RESTORATION		17,989	0
	GGBA		17,989	0
	10.14-JV-11221611-142 / COLLABORATIVE SUPPORT FOR MEDIA, JOUR...		14,221	0
	GGBA		14,221	0
	10.17-DG-11031600-062 / COLORADO FOREST RESTORATION INSTITUTE...		74,510	0
	GGBA		74,510	0
	10.17-DG-11031600-070 / COLORADO FOREST RESTORATION INSTITUTE...		40,191	0
	GGBA		40,191	0
	10.17-CS-11020000-077 / DEVELOPING MOLECULAR TOOLS TO IDENTIF...		17,910	0
	GGBA		17,910	0
	10.17-JV-11261987-055 / DEVELOPMENT, ASSESSMENT AND APPLICATI...		27,962	0
	GGBA		27,962	0
	10.16-JV-11221632-133 / EXAMINING THE PATTERNS AND PROCESSES ...		16,397	0
	GGBA		16,397	0
	10.17-JV-11221632-165 / FIRE EFFECTS ON HERBACEOUS REGENERATI...		32,163	0
	GGBA		32,163	0
	10.16-CS-11020000-062 / FOREST-TO-FAUCETS ASSESSMENT AND MONI...		153,767	0
	GGBA		153,767	0
	10.16-CS-11020600-029 / GROUNDWATER CONTRIBUTION TO BASEFLOW		16,670	0
	GGBA		16,670	0
	10.17-JV-11221634-194 / IDENTIFYING REGENERATION OBSTACLES AN...		5,420	0
	GGBA		5,420	0
	10.17-JV-11221637-108 / IMPROVING FIRE-MANAGEMENT DECISION MA...		115,103	0
	GGBA		115,103	0
	10.16-CS-11020000-051 / LIMBER PINE HEALTH IN THE ROCKY MOUNT...		23,396	0
	GGBA		23,396	0
	10.17-CS-11020400-023 / MONITORING ECOLOGICAL, SOCIAL, AND EC...		13,127	0
	GGBA		13,127	0
	10.17-JV-11221633-135 / PINE-FUNGAL INTERACTIONS IN A CHANGIN...		300	0
	GGBA		300	0
	10.16-JV-11221634-109 / POST WILDFIRE WATERSHED NITROGEN RETE...		68,164	0
	GGBA		68,164	0
	10.16-JV-11120101-012 / PROJECTING LAND USE AND SPECIES DISTR...		997	0
	GGBA		997	0
	10.16-JV-11221633-061 / PROTOTYPING A METHODOLOGY TO DEVELOP ...		28,568	0
	GGBA		28,568	0
	10.16-JV-11221633-085 / QUANTIFYING TRADEOFFS AMONG POTENTIAL...		54,915	0
	GGBA		54,915	0
	10.17-CR-11242305-041 / REMOTE SENSING OF EASTERN RED CEDAR E...		14,724	0
	GGBA		14,724	0
	10.13-CS-11021005-037 / ROAD SEDIMENT PRODUCTION AND DELIVERY...		333	0
	GGBA		333	0
	10.16-CS-11242306-148 / SCIENCE SYNTHESIS AND DELIVERY FOR TH...		6,445	0
	GGBA		6,445	0

STATE OF COLORADO
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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
10.17-CS-11021000-032 / SCIENCE-BASED SUPPORT TO SUSTAIN THE ...	193,785	0	
GGBA	193,785	0	
10.17-CR-11015600-052 / SOIL PEDON DATA ENTRY	5,306	0	
GGBA	5,306	0	
10.17-CS-11021211-055 / SOUTH PLATTE BOREAL TOAD OCCUPANCY AN...	3,999	0	
GGBA	3,999	0	
10.14-JV-11221633-097 / SPRUCE BEETLE-WILDFIRE INTERACTIONS I...	45,231	0	
GGBA	45,231	0	
10.16-CS-11021000-027 / THREATENED, ENDANGERED, AND SENSITIVE...	1,137	0	
GGBA	1,137	0	
10.16-JV-11221632-110 / UNIT STREAM POWER EROSION AND DEPOSIT...	4,086	0	
GGBA	4,086	0	
10.16-CS-11221633-180 / USER NEEDS ASSESSMENT FOR MODERNIZING...	9,391	0	
GGBA	9,391	0	
10.16-CS-11046000-007 / USFS REGION 4 FEN MAPPING	73,391	0	
GGBA	73,391	0	
10.16-JV-11221636-146 / VULNERABLE COMMUNITIES AND ORGANIZATI...	18,609	0	
GGBA	18,609	0	
<u>DEPARTMENT OF AGRICULTURE, USDA, OFFICE OF THE CHIEF ECONOMIST</u>			
10.290 / AGRICULTURAL MARKET AND ECONOMIC RESEARCH	213,158	0	
GGBA	213,158	0	
10.291 / AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS	40,845	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-6338-0795-002):	20,977	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-6238-0848-002):	19,868	0	
<u>DEPARTMENT OF STATE: , DEPARTMENT OF STATE</u>			
19.004371-00002 / SECONDARY CITIES UNIVERSITY PARTNERSHIPS	128,764	0	
GGBA / PASS-THROUGH FROM AMERICAN GEOGRAPHERS (004371-00002):	128,764	0	
<u>DEPARTMENT OF THE INTERIOR: BUREAU OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION, DEPARTMENT OF THE INTERIOR</u>			
15.Ute Mountain/CSU / CLIMATE CHANGE VULNERABILITY ASSESME...	41,397	0	
GGBA / PASS-THROUGH FROM UTE MOUNTAIN UTE TRIBE (UTE MOUNTAIN/CSU):	41,397	0	
15.17-FWF / RENEWABLE ENERGY FEASIBILITY STUDY AT FORT BERTHOLD INDIAN RESERVATION: PLANNED ACTIVITIES AND DELIVERABLE PROJECTS	158,235	0	
GLAA / PASS-THROUGH FROM MHA NATION (17-17-FWF):	158,235	0	
15.CSM 11544P / PAJARITO MOUNTAIN RARE EARTH ELEMENT DEPOSIT, MESCALERO APACHE RESERVATION, NEW MEXICO	-1,455	0	
GLAA	-1,455	0	
<u>DEPARTMENT OF AGRICULTURE: ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE</u>			
10.14-8130-0297-CA / STERILIZATION AND DISPOSAL OF AGRICUL...	71,708	0	
GGBA	71,708	0	
10.15-7438-1218-CA / COMPLETION OF SALMONELLA ENTERICA ISO...	2,673	0	
GGBA	2,673	0	
10.1574831157CA / RABIES STUDIES GRADUATE STUDENT ASSIS...	1,512	0	
GGBA	1,512	0	
10.15-9200-0445-CA / CSU-USDA ANTIMICROBIAL RESISTANCE SUR...	2,051	0	
GGBA	2,051	0	
10.16-7408-1241-CA / SPECIFIC COOPERATIVE AGREEMENT WITH A...	119,837	0	
GGBA	119,837	0	
10.16-7440-0893-CA / LEPTOSPIROSIS SURVEILLANCE IN FERAL S...	11,895	0	
GGBA	11,895	0	
10.16-7481-1246-CA / NWRC INTERNSHIP TO CREATE PHYSICAL AN...	8,099	0	
GGBA	8,099	0	
10.16-9208-0461-CA / FEED AND MILK TRUCK NETWORK ANALYSIS ...	2,542	0	
GGBA	2,542	0	
10.16-9208-0289-CA / COOPERATIVE AGREEMENT FOR DR. JOSIE T...	3,028	0	
GGBA	3,028	0	
10.16-9200-0389-CA / DEVELOPING A CONTINENTAL-SCALE INVASI...	18,829	0	
GGBA	18,829	0	
10.16-9208-0459-CA / DEVELOPMENT OF A GEOSPATIAL RISK MODE...	38,979	0	
GGBA	38,979	0	
10.005890-00002 / EVALUATING WILD PIG POPULATIONS THROU...	9,194	0	
GGBA / PASS-THROUGH FROM CONSERVATION SCIENCE PARTNERS (005890-00002):	9,194	0	
10.16-9208-0465-CA / IDENTIFYING COMMERCIAL POULTRY OPERAT...	42,461	0	
GGBA	42,461	0	
10.16-9408-0344-CA / INACTIVATED MYCOBACTERIUM BOVIS VACCI...	10,037	0	
GGBA	10,037	0	
10.16-7428-1223-CA / QUANTIFYING DRIVERS OF BETWEEN-FARM S...	14,982	0	
GGBA	14,982	0	
10.16-7408-1241-CA / SPECIFIC COOP AGREEMENT WITH APHIS SC...	3,426	0	
GGBA	3,426	0	
10.16-9208-0460-CA / STATISTICAL METHODOLOGIES FOR QUANTIF...	57,874	0	
GGBA	57,874	0	
10.16-9208-0470-CA / STATISTICAL TOOLS AND ANALYSIS FOR SU...	25,646	0	
GGBA	25,646	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
93.G-MP-1710-05883 / COMPLETION OF SELF-ASSESSMENT OF STAN...	3,263	0	
GGBA	3,263	0	
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION</u>			
15.022 / TRIBAL SELF-GOVERNANCE	55,844	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (15-022 PRIME ICER1313804):	55,844	0	
15.156 / TRIBAL CLIMATE RESILIENCE	28,652	0	
GGBA	28,652	0	
<u>DEPARTMENT OF AGRICULTURE, RURAL BUSINESS COOPERATIVE SERVICE</u>			
10.868 / RURAL ENERGY FOR AMERICA PROGRAM	11,337	0	
GGBA	11,337	0	
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
17.282 / TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCT) GRANTS	85,318	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00010700):	25,269	0	
GGBA / PASS-THROUGH FROM MIAMI DADE COLLEGE (G14-0044):	60,049	0	
<u>DEPARTMENT OF COMMERCE: NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE</u>			
11.NA140AR4310148 / FOLLOWING EMISSIONS FROM NON-TRADITIO...	4,220	0	
GGBA	4,220	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
<u>DEPARTMENT OF DEFENSE: DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE</u>			
12.228214 / Q-VAXCELERATE: DEVELOPMENT OF A T CEL...	1,175	0	
GGBA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (228214):	1,175	0	
12.T669646 / PRECLINICAL DEVELOPMENT OF A BROADLY ...	8,277	0	
GGBA / PASS-THROUGH FROM EMORY UNIVERSITY (T669646):	8,277	0	
12.231007 / Q-VAXCELERATE: DEVELOPMENT OF A T CEL...	101,714	0	
GGBA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (231007):	101,714	0	
<u>DEPARTMENT OF DEFENSE: DEFENSE INTELLIGENCE AGENCY (DIA), DEPARTMENT OF DEFENSE</u>			
12.29165-04567-S01 / TRACKABLE REASONING AND ANALYSIS FOR ...	238,100	0	
GGBA / PASS-THROUGH FROM SYRACUSE UNIVERSITY (29165-04567-S01):	238,100	0	
<u>DEPARTMENT OF DEFENSE: DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE</u>			
12.N39430-16-C-1861 / IN-DEPTH CHARACTERIZATION OF PER- AND POLYFLUOROALKYL SUBSTANCES (PFASS) OCCURRENCE, FATE, AND TRANSPORT AT AFFF-CONTAMINATED SITES	106,317	0	
GLAA	106,317	0	
<u>DEPARTMENT OF THE INTERIOR: U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR</u>			
15.F14AC00608 60181BJ650 / NOXIOUS WEED MONITORING AT THE U. S. ...	-1	0	
GGBA	-1	0	
15.F14AC00608 60181BJ650 / DEVELOPMENT OF A SITE PLAN FOR WEED T...	20,266	0	
GGBA	20,266	0	
15.F14AC00608 60181BJ650 / NOXIOUS WEED MONITORING AT THE U.S. A...	62,668	0	
GGBA	62,668	0	
15.F14AC00608 60181BJ650 / NOXIOUS WEED SURVEY OF F. E. WARREN A...	1,547	0	
GGBA	1,547	0	
15.F14AC00608 60181BJ650 / NOXIOUS WEED SURVEY OF THE U.S. AIR F...	9,500	0	
GGBA	9,500	0	
15.F14AC00608 60181BJ650 / PREBLE'S MEADOW JUMPING MOUSE HABITAT...	2,090	0	
GGBA	2,090	0	
<u>DEPARTMENT OF THE INTERIOR: BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR</u>			
15.L13AC00121 / CONTINUATION OF BLM LITTLE SNAKE MODE...	5,000	0	
GGBA	5,000	0	
<u>DEPARTMENT OF HOMELAND SECURITY, DOMESTIC NUCLEAR DETECTION OFFICE</u>			
97.077 / HOMELAND SECURITY RESEARCH, DEVELOPMENT, TESTING, EVALUATION, AND DEMONSTRATION OF TECHNOLOGIES RELATED TO NUCLEAR THREAT DETECTION	569,434	0	
GGBA	155,866	0	
GLAA	413,568	0	
97.130 / NATIONAL NUCLEAR FORENSICS EXPERTISE DEVELOPMENT PROGRAM	118,452	0	
GGBA	118,452	0	
<u>DEPARTMENT OF THE INTERIOR: NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR</u>			
15.P12AC10601 P14AC00749 RM257 / RESTORE HISTORIC WETLANDS NEAR MOUTH ...	1	0	
GGBA	1	0	
15.P12AC10997 RM263 / MONITORING THE SECOND PHASE OF SALT S...	-584	0	
GGBA	-584	0	
<u>DEPARTMENT OF DEFENSE: U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY, DEPARTMENT OF DEFENSE</u>			
12.W912HQ-17-C-0043 / KEY FATE AND TRANSPORT PROCESSES IMPACTING THE MASS DISCHARGE, ATTENUATION, AND TREATMENT OF POLY- AND PERFLUOROALKYL SUBSTANCES AND COMINGLED CHLORINATED SOLVENTS OR AROMATIC HYDROCARBONS	333,928	167,832	
GLAA	333,928	167,832	
12.CSM Prop 17-0298 / PHASE II: NANOPARTICLE CAPACITORS FOR MULTI-POINT INITIATION	301	0	
GLAA / PASS-THROUGH FROM AEGIS TECHNOLOGY (CSM PROP 17-0298):	301	0	
<u>DEPARTMENT OF DEFENSE: DEPT OF THE AIR FORCE, DEPARTMENT OF DEFENSE</u>			
12.S-109-1D2-001 / DILATOMETRY FOR USAF	3,334	0	
GLAA / PASS-THROUGH FROM UES, INC (S-109-1D2-001):	3,334	0	
12.FA9453-15-C-0066 / A TWO-TIERED APPROACH TO EVENT CALIBRATION ACROSS IRAN	126,255	-6,453	
GLAA	126,255	-6,453	
12.FA8903-16-C-0019 / PERFLUORO-CHEMICAL TREATMENT BY NANOFILTRATION PLUS SEQUENTIAL UV OXIDATIVE/REDUCTIVE TREATMENT OF REJECT WATER	275,876	6,596	
GLAA	275,876	6,596	
12.#7526-1703 / CHARACTERIZATION OF 3D PRINTED HEAT EXCHANGERS	3,034	0	
GLAA / PASS-THROUGH FROM REACTION SYSTEMS LLC (#7526-1703):	3,034	0	
12.RSC 16008 / SYSTEMATIC DEVELOPMENT OF FRAMEWORK FOR VALIDATION AND PERFORMANCE QUANTIFICATION OF ADDITIVELY MANUFACTURED REPLACEMENT PARTS FOR STRUCTURAL STEEL APPLICATIONS	102,845	0	
GLAA / PASS-THROUGH FROM UNIVERSITY OF DAYTON RESEARCH INSTITUTE (RSC 16008):	102,845	0	
<u>DEPARTMENT OF THE INTERIOR: U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR</u>			
15.CSMPROP# 17-0254 / MORGAN INTERGOVERNMENTAL PERSONNEL AGREEMENT	3,892	0	
GLAA	3,892	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
93.200-2016-90154 / DEVELOPMENT OF AN INTEGRATED APPROACH TO STRESS-RELATED GROUND HAZARDS IN UNDERGROUND MINES	215,957	0	
GLAA	215,957	0	
93.200-2017-94491 / DESIGN OF AN OPTICALLY ACCESSIBLE SCALED-VERSION OF A LONGWALL COAL MINE FOR INVESTIGATING EXPLOSION HAZARDS: APPLICATIONS IN ATMOSPHERIC MONITORING SYSTEMS AND MINE VENTILATION SYSTEM MODELS	49,575	0	
GLAA	49,575	0	
<u>DEPARTMENT OF STATE, BUREAU OF OCEANS & INTL ENVIRONMENTAL & SCIENTIFIC AFFAIRS</u>			
19.017 / ENVIRONMENTAL AND SCIENTIFIC PARTNERSHIPS AND PROGRAMS	68,968	0	
GLAA	68,968	0	
<u>DEPARTMENT OF AGRICULTURE: USDA, OFFICE OF THE CHIEF FINANCIAL OFFICER, DEPARTMENT OF AGRICULTURE</u>			
10.EC-015996-01 / HIGH EFFICIENCY LOW COST ELECTROCHEMICAL AMMONIA PRODUCTION	2,898	0	
GLAA / PASS-THROUGH FROM PROTON ENERGY SYSTEMS (EC-015996-01):	2,898	0	
<u>DEPARTMENT OF DEFENSE: DEFENSE LOGISTICS AGENCY (DLA), DEPARTMENT OF DEFENSE</u>			
12.BTO 2012-527/ TASK ORDER 01 / CASTING SOLUTIONS FOR READINESS: LUBE-FREE DIE CASTING	2,184	0	
GLAA / PASS-THROUGH FROM ADVANCED TECHNOLOGY INTERNATIONAL (BTO 2012-527/ TASK ORDER 01):	2,184	0	
12.2018-504 / ADVANCED ENGINEERED COATINGS WITH EXTENDED DIE LIFE FOR TOOLING	4,091	0	
GLAA / PASS-THROUGH FROM ADVANCED TECHNOLOGY INTERNATIONAL (2018-504):	4,091	0	
<u>DEPARTMENT OF DEFENSE: DEPT OF THE NAVY, DEPARTMENT OF DEFENSE</u>			
12.AMAD-CSM-01-2018 / ADVANCED MATERIALS AND DEVICES STTR 2017	9,763	0	
GLAA / PASS-THROUGH FROM ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2018):	9,763	0	
12.0004C-6 / DEVELOPMENT OF TECHNOLOGIES FOR TITANIUM TO STEEL JOINING	144,197	0	
GLAA / PASS-THROUGH FROM LIFT (0004C-6):	144,197	0	
12.PO10204807 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCE FOR PREDICTION OF INJURY RISK FACTORS	64,037	0	
GLAA / PASS-THROUGH FROM LEIDOS (PO10204807):	64,037	0	

STATE OF COLORADO
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FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME			EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				SUBRECIPIENTS
12.10199018 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCES FOR PREDICTION OF INJURY RISK FACTORS			18,892	0
GLAA / PASS-THROUGH FROM LEIDOS (10199018):			18,892	0
12.18-0507 / STTR PHASE I: HIGH DENSITY CAPACITORS FOR COMPACT TRANSMIT AND RECEIVE MODULES			10,973	0
GLAA / PASS-THROUGH FROM BIOENNO TECH (18-0507):			10,973	0
<u>DEPARTMENT OF DEFENSE: DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE</u>				
12.RM122-A / CATALYZING RAPID INFORMATION TRANSFER AMONG KEY STAKEHOLDERS ON PER- AND POLYFLUOROALKYL SUBSTANCES (PFAS) AT CONTAMINATED MILITARY SITES			-60	0
GLAA / PASS-THROUGH FROM STATE OF OREGON SYSTEM OF HIGHER EDUCATION (RM122-A):			-60	0
12.UTAI5-000961 / BIOGEOCHEMICAL PROCESSES THAT CONTROL NATURAL ATTENUATION OF TRICHLOROETHYLENE IN LOW PERMEABILITY ZONES			7,385	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AUSTIN (UTAI5-000961):			7,385	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			418	0
GLAA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5596-CSM-USDI-0074):			418	0
SNAP CLUSTER			741,332,970	49,600,183
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>				
10.551 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			680,808,527	0
IHAA			680,808,527	0
10.561 / STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			60,524,443	49,600,183
IHAA			60,524,443	49,600,183
SPECIAL EDUCATION CLUSTER (IDEA)			165,152,904	147,874,401
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>				
84.027 / SPECIAL EDUCATION GRANTS TO STATES			160,408,025	144,240,468
DAAA			160,408,025	144,240,468
84.173 / SPECIAL EDUCATION PRESCHOOL GRANTS			4,744,879	3,633,933
DAAA			4,744,879	3,633,933
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER			1,412,075,790	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS</u>				
84.007 / FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS			6,189,175	0
GFBA			1,155,859	0
GFCA			401,867	0
GFEA			422,435	0
GGBA			534,553	0
GGJA			499,170	0
GJBA			116,000	0
GJCA			169,119	0
GJDA			210,994	0
GJEA			382,442	0
GJFA			16,207	0
GJGA			25,525	0
GJHA			34,921	0
GJJA			432,114	0
GJKA			171,304	0
GJLA			150,840	0
GJMA			51,749	0
GJRA			23,659	0
GJTA			19,026	0
GKAA			239,785	0
GLAA			114,418	0
GSAA			132,322	0
GTAA			489,928	0
GWAA			85,760	0
GYAA			145,580	0
GZAA			163,598	0
84.033 / FEDERAL WORK-STUDY PROGRAM			9,021,628	0
GFBA			1,367,277	0
GFCA			682,405	0
GFEA			1,436,120	0
GGBA			935,730	0
GGJA			450,963	0
GJBA			131,769	0
GJCA			139,403	0
GJDA			199,127	0
GJEA			376,541	0
GJFA			12,080	0
GJGA			18,653	0
GJHA			60,820	0
GJJA			321,286	0
GJKA			148,015	0
GJLA			169,745	0
GJMA			81,389	0
GJRA			103,662	0
GJTA			28,333	0
GKAA			442,532	0
GLAA			291,575	0
GSAA			156,041	0
GTAA			755,569	0
GWAA			187,283	0
GYAA			295,668	0
GZAA			229,642	0
84.063 / FEDERAL PELL GRANT PROGRAM			269,496,923	0
GFBA			22,306,245	0
GFCA			15,723,987	0
GFEA			18,987,873	0
GGBA			24,619,769	0
GGEA			11,118,245	0
GGJA			8,302,632	0
GJBA			5,774,331	0
GJCA			7,935,053	0
GJDA			12,487,833	0
GJEA			18,462,799	0
GJFA			1,362,246	0

STATE OF COLORADO
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PROGRAM CLUSTER				
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
	GJGA		1,522,941	0
	GJHA		2,436,766	0
	GJJA		19,897,280	0
	GJKA		9,435,396	0
	GJLA		7,611,674	0
	GJMA		2,895,298	0
	GJRA		2,004,371	0
	GJTA		1,111,313	0
	GKAA		14,378,061	0
	GLAA		3,530,208	0
	GSAA		5,163,301	0
	GTAA		31,313,883	0
	GWAA		2,523,650	0
	GYAA		4,524,674	0
	GZAA		14,067,094	0
84.038 /	FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS		66,585,823	0
	GFBA		18,055,480	0
	GFEA		862,226	0
	GGBA		14,197,977	0
	GGJA		6,253,793	0
	GJTA		4,510,870	0
	GKAA		4,285,175	0
	GLAA		4,145,692	0
	GSAA		2,550,104	0
	GTAA		10,244,145	0
	GWAA		987,043	0
	GYAA		493,318	0
84.268 /	FEDERAL DIRECT STUDENT LOANS		1,059,179,277	0
	GFBA		144,915,597	0
	GFCA		66,431,110	0
	GFEA		185,669,716	0
	GGBA		181,321,579	0
	GGEA		92,497,634	0
	GGJA		20,889,740	0
	GJBA		12,434,298	0
	GJCA		7,947,560	0
	GJDA		11,834,231	0
	GJEA		31,768,335	0
	GJFA		1,306,735	0
	GJGA		957,455	0
	GJHA		1,892,209	0
	GJJA		14,346,132	0
	GJKA		9,092,747	0
	GJLA		8,708,687	0
	GJMA		1,693,678	0
	GJRA		3,099,089	0
	GJTA		2,167,032	0
	GKAA		75,722,035	0
	GLAA		30,768,852	0
	GSAA		13,020,002	0
	GTAA		65,608,182	0
	GWAA		13,996,330	0
	GYAA		20,438,317	0
	GZAA		40,651,995	0
84.379 /	TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)		109,713	0
	GFEA		42,762	0
	GGJA		44,486	0
	GTAA		20,987	0
	GZAA		1,478	0
84.408 /	POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS		5,529	0
	GGBA		5,529	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>				
93.264 /	NURSE FACULTY LOAN PROGRAM (NFLP)		554,387	0
	GFEA		354,450	0
	GKAA		199,937	0
93.342 /	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS		238,399	0
	GFEA		238,399	0
93.364 /	NURSING STUDENT LOANS		694,936	0
	GFEA		694,936	0
TANF CLUSTER			148,043,883	135,219,398
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
93.558 /	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES		148,043,883	135,219,398
	IHAA		148,043,883	135,219,398
TRANSIT SERVICES PROGRAMS CLUSTER			3,602,417	3,577,613
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>				
20.513 /	ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES		3,572,502	3,547,698
	HAAA		3,572,502	3,547,698
20.516 /	JOB ACCESS AND REVERSE COMMUTE PROGRAM		29,915	29,915
	HAAA		29,915	29,915
TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM CLUSTER			562,620	95,933
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
93.872 /	TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING		562,620	95,933
	GFEA		562,620	95,933
TRIO CLUSTER			13,761,129	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>				
84.042 /	TRIO STUDENT SUPPORT SERVICES		6,011,885	0
	GFBA		318,774	0
	GFEA		217,690	0
	GGBA		402,459	0
	GGJA		278,045	0
	GJCA		506,531	0
	GJDA		307,000	0
	GJEA		228,696	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			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
		GJHA	203,935	0
		GJJA	507,135	0
		GJKA	339,551	0
		GJLA	246,550	0
		GJMA	602,512	0
		GJRA	233,045	0
		GKAA	297,073	0
		GSAA	509,799	0
		GTAA	269,961	0
		GYAA	304,852	0
		GZAA	238,277	0
	84.047 / TRIO UPWARD BOUND		4,655,569	0
		GFBA	467,189	0
		GFEA	115,461	0
		GGBA	576,539	0
		GGJA	668,511	0
		GJCA	117,812	0
		GJEA	196,886	0
		GJKA	600,104	0
		GJMA	290,051	0
		GKAA	271,987	0
		GSAA	266,938	0
		GTAA	365,407	0
		GYAA	718,684	0
	84.217 / TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT		427,933	0
		GFBA	51,019	0
		GFEA	127,972	0
		GKAA	241,379	0
		GFBA / PASS-THROUGH FROM GRAND VALLEY STATE UNIVERSITY (GVSU-201467-01):	7,563	0
	84.044 / TRIO TALENT SEARCH		909,796	0
		GGBA	390,197	0
		GGJA	204,938	0
		GSAA	314,661	0
	84.066 / TRIO EDUCATIONAL OPPORTUNITY CENTERS		1,755,946	0
		GGBA	526,703	0
		GGJA	449,640	0
		GJDA	779,603	0
WIOA CLUSTER			30,073,290	22,782,867
	<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
	17.258 / WIOA ADULT PROGRAM		7,721,289	7,634,176
		KADA	7,721,289	7,634,176
	17.259 / WIOA YOUTH ACTIVITIES		8,342,167	7,141,983
		KADA	8,342,167	7,141,983
	17.278 / WIOA DISLOCATED WORKER FORMULA GRANTS		14,009,834	8,006,708
		KADA	14,009,834	8,006,708
	UNCLUSTERED PROGRAMS		2,461,560,085	815,239,580
	<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>			
	94.003 / STATE COMMISSIONS		295,989	0
		EBBA	295,989	0
	94.006 / AMERICORPS		4,609,354	0
		EBBA	4,609,354	0
	94.009 / TRAINING AND TECHNICAL ASSISTANCE		147,553	0
		EBBA	147,553	0
	94.002 / RETIRED AND SENIOR VOLUNTEER PROGRAM		58,457	0
		GKAA	58,457	0
	<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>			
	10.163 / MARKET PROTECTION AND PROMOTION		130,220	0
		BIAA	38,509	0
		BDAA	91,711	0
	10.156 / FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM		4,555	0
		BMAA	4,555	0
	10.153 / MARKET NEWS		10,000	0
		BMAA	10,000	0
	10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL		725,976	257,381
		BMAA	725,976	257,381
	10.168 / FARMERS MARKET PROMOTION PROGRAM		26,022	0
		GCAA	26,022	0
	10.172 / LOCAL FOOD PROMOTION PROGRAM		1,566	0
		GSAA / PASS-THROUGH FROM AMERICAN INDEPENDENT BUSINESS ALLIANCE (AM170100XXXXG147):	1,566	0
	<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>			
	10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE		804,600	0
		BPAA	177,738	0
		BDAA	154,613	0
		BEAA	389,520	0
		PMAA	82,729	0
	10.028 / WILDLIFE SERVICES		141,913	0
		GGBA	141,913	0
	<u>DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY</u>			
	10.435 / STATE MEDIATION GRANTS		23,711	0
		BIAA	23,711	0
	<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
	10.547 / PROFESSIONAL STANDARDS FOR SCHOOL NUTRITION EMPLOYEES		58,029	0
		DAAA	58,029	0
	10.560 / STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION		3,771,903	0
		DAAA	2,039,727	0
		FAAA	847,740	0
		IHAA	884,436	0
	10.574 / TEAM NUTRITION GRANTS		165,759	0
		FAAA	165,759	0
	10.579 / CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY		363,934	190,847
		DAAA	363,934	190,847
	10.582 / FRESH FRUIT AND VEGETABLE PROGRAM		2,916,175	2,888,037
		DAAA	2,916,175	2,888,037
	10.558 / CHILD AND ADULT CARE FOOD PROGRAM		26,978,842	3,049,520
		FAAA	26,978,842	3,049,520

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			
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
10.578 / WIC GRANTS TO STATES (WGS)	966,240	775,000	
FAAA	966,240	775,000	
10.557 / WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	78,003,896	17,511,696	
FAAA	78,003,896	17,511,696	
<u>DEPARTMENT OF AGRICULTURE, FOOD SAFETY AND INSPECTION SERVICE</u>			
10.479 / FOOD SAFETY COOPERATIVE AGREEMENTS	267,377	0	
BIAA	267,377	0	
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>			
10.777 / NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	18,926	0	
GGBA	18,926	0	
10.962 / COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	49,352	0	
GGBA	49,352	0	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>			
10.680 / FOREST HEALTH PROTECTION	287,695	120,414	
BDAA	214,471	120,414	
GGBA	73,224	0	
10.684 / INTERNATIONAL FORESTRY PROGRAMS	468,762	0	
GGBA	468,762	0	
10.664 / COOPERATIVE FORESTRY ASSISTANCE	3,800,847	20,447	
GGBA	3,333,589	9,012	
RCAA	22,435	11,435	
GGBA / PASS-THROUGH FROM THE NATURE CONSERVANCY (SUBAWARD G052017-CFRI):	89,749	0	
GGBA / PASS-THROUGH FROM THE NATURE CONSERVANCY (G012018-CSFS):	355,074	0	
10.674 / WOOD UTILIZATION ASSISTANCE	1,049	0	
GGBA	1,049	0	
10.676 / FOREST LEGACY PROGRAM	12,213	0	
GGBA	12,213	0	
10.691 / GOOD NEIGHBOR AUTHORITY	230,945	0	
GGBA	230,945	0	
10.699 / PARTNERSHIP AGREEMENTS	32,441	0	
GWAA	32,441	0	
10.672 / RURAL DEVELOPMENT, FORESTRY, AND COMMUNITIES	51,321	0	
PAAA	51,321	0	
10.693 / WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY	439,104	0	
PKAA	439,104	0	
10.683 / NATIONAL FISH AND WILDLIFE FOUNDATION	-9,095	0	
PMAA / PASS-THROUGH FROM NATIONAL FISH AND WILDLIFE FOUNDATION (F36550):	-9,095	0	
10.678 / FOREST STEWARDSHIP PROGRAM	3,780	0	
GGBA	3,780	0	
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>			
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	58,180	0	
EDAA	58,180	0	
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	468,543	0	
GGBA	468,543	0	
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	14,593	0	
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (200592-00001-306):	14,593	0	
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	308,249	148,570	
GGBA	308,249	148,570	
10.500 / COOPERATIVE EXTENSION SERVICE	4,692,801	285,553	
GGBA	4,326,074	285,553	
GGBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5032-CSU-UM-9802):	62,553	0	
GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (8000078735-AG):	145,772	0	
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S17109):	31,468	0	
GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (8000085067):	57,998	0	
GGBA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (108815-G003700):	16,882	0	
GGBA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (2015-49200-24227):	3,659	0	
GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (005497-00002):	48,395	0	
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	65,678	0	
GGBA / PASS-THROUGH FROM SOUTH DAKOTA STATE UNIVERSITY (3TF607):	65,678	0	
10.318 / WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS	3,710	0	
GGBA	3,710	0	
10.328 / NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE	102,650	0	
GGBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (C0494A-A):	102,650	0	
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	100,572	0	
GGBA	100,572	0	
10.210 / HIGHER EDUCATION IQÔ GRADUATE FELLOWSHIPS GRANT PROGRAM	147,673	0	
GGBA	147,673	0	
<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>			
10.902 / SOIL AND WATER CONSERVATION	1,047,498	686,789	
BDAA	760,381	686,789	
GGBA	163,086	0	
PMAA	124,031	0	
10.903 / SOIL SURVEY	7,560	0	
GGBA	7,560	0	
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	364,571	115,085	
GGBA	341,827	115,085	
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S17055):	22,188	0	
GGBA / PASS-THROUGH FROM DUCKS UNLIMITED (SUB-AWARD #69-3A75-16-031):	556	0	
10.923 / EMERGENCY WATERSHED PROTECTION PROGRAM	28,203,819	26,557,400	
PDAA	28,203,819	26,557,400	
10.093 / VOLUNTARY PUBLIC ACCESS AND HABITAT INCENTIVE PROGRAM	801,080	0	
PMAA	801,080	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION</u>			
11.549 / STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	451,065	0	
RFAA	451,065	0	
<u>DEPARTMENT OF DEFENSE</u>			
12.620 / TROOPS TO TEACHERS GRANT PROGRAM	181,782	0	
DAAA	25,472	0	
DAAA / PASS-THROUGH FROM STATE OF OKLAHOMA (N00244-17-1-0033):	156,310	0	
<u>DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU</u>			
12.401 / NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	16,911,365	0	
OAAA	16,911,365	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

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	
12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	43,423	0	
OAAA	43,423	0	
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>			
12.900 / LANGUAGE GRANT PROGRAM	63,648	0	
GFBA	63,648	0	
12.902 / INFORMATION SECURITY GRANTS	262,989	0	
GFCA	262,989	0	
12.901 / MATHEMATICAL SCIENCES GRANTS	1,784	0	
GFEA	1,784	0	
<u>DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT</u>			
12.617 / ECONOMIC ADJUSTMENT ASSISTANCE FOR STATE GOVERNMENTS	1,559,962	0	
EDAA	1,559,962	0	
12.614 / COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ADVANCE PLANNING AND ECONOMIC DIVERSIFICATION	634,249	0	
GJJA	634,249	0	
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>			
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	216,653	0	
GGBA	4,890	0	
GYAA	180,692	0	
GFCA / PASS-THROUGH FROM TECHNOLOGY STUDENT ASSOCIATION (EMAIL DATED 1/24/2018):	31,071	0	
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	43,238,778	749,025	
GGBA	43,231,652	749,025	
OAAA	7,126	0	
<u>DEPARTMENT OF EDUCATION</u>			
84.412 / RACE TO THE TOP EARLY LEARNING CHALLENGE	4,427,350	606,301	
IHAA	4,427,350	606,301	
84.424 / STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	1,689,725	1,575,608	
DAAA	1,689,725	1,575,608	
<u>DEPARTMENT OF EDUCATION, OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION</u>			
84.002 / ADULT EDUCATION - BASIC GRANTS TO STATES	6,197,354	5,282,296	
DAAA	6,197,354	5,282,296	
84.048 / CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	14,413,251	5,422,626	
GJAA	14,413,251	5,422,626	
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>			
84.010 / TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	147,174,425	144,696,514	
DAAA	147,174,425	144,696,514	
84.013 / TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	487,583	487,583	
DAAA	487,583	487,583	
84.184 / SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	33,710	0	
DAAA	33,710	0	
84.196 / EDUCATION FOR HOMELESS CHILDREN AND YOUTH	656,291	520,774	
DAAA	656,291	520,774	
84.206 / JAVITS GIFTED AND TALENTED STUDENTS EDUCATION	340,801	206,654	
DAAA	340,801	206,654	
84.287 / TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	8,906,165	8,352,618	
DAAA	8,906,165	8,352,618	
84.358 / RURAL EDUCATION	536,922	508,683	
DAAA	536,922	508,683	
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	10,006,207	8,299,996	
DAAA	8,796,880	8,263,382	
GFBA	294,063	0	
GFCA	638,937	36,614	
GFEA	-137	0	
GGJA	47,760	0	
GYAA	111,683	0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003):	30,202	0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003_AMD01):	86,819	0	
84.366 / MATHEMATICS AND SCIENCE PARTNERSHIPS	1,131,859	1,095,222	
DAAA	1,102,590	1,095,222	
GKAA / PASS-THROUGH FROM EAGLE COUNTY SCHOOL DISTRICT (102214):	29,269	0	
84.369 / GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	6,900,743	0	
DAAA	6,900,743	0	
84.377 / SCHOOL IMPROVEMENT GRANTS	3,039,538	2,747,588	
DAAA	3,039,538	2,747,588	
84.004 / CIVIL RIGHTS TRAINING AND ADVISORY SERVICES (ALSO KNOWN AS EQUITY ASSISTANCE CENTERS)	1,647,435	0	
GTAA	1,647,435	0	
84.011 / MIGRANT EDUCATION STATE GRANT PROGRAM	7,026,472	5,492,098	
DAAA	7,026,472	5,492,098	
84.144 / MIGRANT EDUCATION COORDINATION PROGRAM	107,704	74,406	
DAAA	107,704	74,406	
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMELY IMPROVING TEACHER QUALITY STATE GRANTS)	22,755,353	21,154,733	
DAAA	21,936,239	21,154,733	
GAAA	768,498	0	
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2016):	-103	0	
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2017-CAMP):	7,840	0	
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2017-CRWPPD):	18,027	0	
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2017-ILI):	4,329	0	
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2017-CAMP_AMD):	10,833	0	
GGBA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (03-CO03-SEED2017-ILI):	9,690	0	
84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM	1,238,808	65,564	
GFBA	346,128	0	
GTAA	409,315	0	
GYAA	417,801	0	
GGJA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S149A140021):	65,564	65,564	
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>			
84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	4,844,164	0	
GAAA	4,665,096	0	
GFCA	179,068	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES FELLOWSHIP PROGRAM			2,533	2,533
GGJA / PASS-THROUGH FROM OHIO STATE UNIVERSITY (P015A140127):			2,533	2,533
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED			243,110	0
GFEA			243,110	0
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS			193,155	0
GFBA			88,088	0
GGBA			105,067	0
84.335 / CHILD CARE ACCESS MEANS PARENTS IN SCHOOL			659,205	58,117
GFCA			90,443	0
GGBA			186,361	58,117
GJJA			271,439	0
GJLA			92,567	0
GSAA			18,395	0
84.220 / CENTERS FOR INTERNATIONAL BUSINESS EDUCATION			221,136	0
GFEA			221,136	0
84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION			26,467	25,614
GJAA / PASS-THROUGH FROM QUINSIGAMOND COMMUNITY COLLEGE (5710004016-01):			25,614	25,614
GJDA / PASS-THROUGH FROM GEORGIA TECH CAMI (P116F140452):			853	0
84.382 / STRENGTHENING MINORITY-SERVING INSTITUTIONS			362,447	0
GSAA			362,447	0
84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD			85,962	0
GTAA			85,962	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID			3,584,947	0
GFCA			278,056	0
GGJA			1,864,456	0
GJDA			426,757	0
GJEA			97,527	0
GJHA			529,452	0
GJMA			1,996	0
GJRA			386,703	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>				
84.323 / SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT			996,757	160,201
DAAA			996,757	160,201
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			1,013,605	0
GFEA			77,671	0
GKAA			712,368	0
GKAA / PASS-THROUGH FROM SALUS UNIVERSITY (UNC 88402-16-17):			223,566	0
84.129 / REHABILITATION LONG-TERM TRAINING			189,519	0
GKAA			189,519	0
84.160 / TRAINING INTERPRETERS FOR INDIVIDUALS WHO ARE DEAF AND INDIVIDUALS WHO ARE DEAF-BLIND			320,266	0
GKAA			320,266	0
84.169 / INDEPENDENT LIVING STATE GRANTS			281,016	244,018
KAVA			281,016	244,018
84.181 / SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES			7,256,631	3,972,519
IHAA			7,256,631	3,972,519
84.187 / SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES			220,819	0
KAVA			220,819	0
84.418 / PROMOTING READINESS OF MINORS IN SUPPLEMENTAL SECURITY INCOME			1,056,307	0
KAVA / PASS-THROUGH FROM UTAH (H418P130009):			1,056,307	0
84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			528,822	13,688
DAAA			178,895	13,688
GFEA / PASS-THROUGH FROM WESTERN OREGON UNIVERSITY (TRSUB17.05):			25,339	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF OREGON (2244400_NCE):			229,966	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (5830-1526-00-A):			54,089	0
GFEA / PASS-THROUGH FROM WESTERN OREGON UNIVERSITY (TRSUB18.01):			40,533	0
84.327 / SPECIAL EDUCATION EDUCATIONAL TECHNOLOGY MEDIA, AND MATERIALS FOR INDIVIDUALS WITH DISABILITIES			76,806	0
DAAA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (H325A120003):			76,806	0
84.126 / REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES			39,107,701	0
KAVA			39,107,701	0
84.177 / REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND			338,170	318,426
KAVA			338,170	318,426
<u>DEPARTMENT OF EDUCATION, OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS</u>				
84.032 / FEDERAL FAMILY EDUCATION LOANS			271,163,568	0
GDAA			265,536,189	0
GKAA			5,627,379	0
84.037 / PERKINS LOANS CANCELLATIONS			1,041,242	0
GFBA			36,572	0
GFCA			3,073	0
GFEA			883,461	0
GJTA			2,915	0
GSAA			12,792	0
GTAA			102,429	0
<u>DEPARTMENT OF ENERGY</u>				
81.136 / LONG-TERM SURVEILLANCE AND MAINTENANCE			204,153	0
FAAA			153,035	0
PKAA			51,118	0
81.041 / STATE ENERGY PROGRAM			711,367	0
EFAA			711,367	0
81.042 / WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS			5,360,249	0
EFAA			5,360,249	0
81.119 / STATE ENERGY PROGRAM SPECIAL PROJECTS			196,942	0
EFAA			196,942	0
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE			101,235	0
GFCA			101,235	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
81.106 / TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS			187,088	0
RBAA / PASS-THROUGH FROM WESTERN GOVERNORS' ASSOCIATION (30-316-03D):			187,088	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
93.600 / HEAD START			7,155,122	0
GJHA			6,723,056	0
IHAA			97,812	0
GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719150 NRC):			13,221	0
GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719150 NRC_AMD01):			-76	0
GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719150 NRC_YR02_AMD01):			127,471	0
GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719150 NRC_AMD02):			158,418	0
GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719160 NRC):			259	0
GFEA / PASS-THROUGH FROM CITY AND COUNTY OF DENVER (201735190):			34,961	0
93.612 / NATIVE AMERICAN PROGRAMS			77,815	0
GFEA			-52	0
GFEA / PASS-THROUGH FROM CALIFORNIA RURAL INDIAN HEALTH BOARD (589YR7_MOD05):			77,867	0
93.659 / ADOPTION ASSISTANCE			16,962,923	16,719,965
IHAA			16,932,279	16,719,965
GFEA / PASS-THROUGH FROM CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-153974):			-4,418	0
GFEA / PASS-THROUGH FROM CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-164477):			35,062	0
93.569 / COMMUNITY SERVICES BLOCK GRANT			6,694,646	6,185,139
NLAA			6,637,748	6,185,139
GJDA / PASS-THROUGH FROM CITY AND COUNTY OF DENVER (2015-22154-02):			56,898	0
93.090 / GUARDIANSHIP ASSISTANCE			635,211	574,467
IHAA			635,211	574,467
93.092 / AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM			894,857	510,393
IHAA			894,857	510,393
93.556 / PROMOTING SAFE AND STABLE FAMILIES			4,184,245	3,555,267
IHAA			4,184,245	3,555,267
93.563 / CHILD SUPPORT ENFORCEMENT			57,071,744	44,410,732
IHAA			57,071,744	44,410,732
93.564 / CHILD SUPPORT ENFORCEMENT RESEARCH			120,893	57,589
IHAA			120,893	57,589
93.568 / LOW-INCOME HOME ENERGY ASSISTANCE			55,791,457	42,241,728
IHAA			55,791,457	42,241,728
93.590 / COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS			570,751	384,668
IHAA			570,751	384,668
93.599 / CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)			477,232	0
IHAA			477,232	0
93.603 / ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS			274,073	0
IHAA			274,073	0
93.643 / CHILDREN'S JUSTICE GRANTS TO STATES			368,843	0
IHAA			368,843	0
93.645 / STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM			4,251,868	3,828,962
IHAA			4,251,868	3,828,962
93.667 / SOCIAL SERVICES BLOCK GRANT			26,207,909	20,430,088
IHAA			26,207,909	20,430,088
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS			426,129	0
IHAA			426,129	0
93.670 / CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES			661,591	198,883
IHAA			661,591	198,883
93.671 / FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES			1,784,625	1,655,360
IHAA			1,784,625	1,655,360
93.674 / CHAFEE FOSTER CARE INDEPENDENCE PROGRAM			1,981,476	1,478,388
IHAA			1,981,476	1,478,388
93.586 / STATE COURT IMPROVEMENT PROGRAM			537,527	75,478
JAAA			537,527	75,478
93.551 / ABANDONED INFANTS			43,856	0
JAAA			43,856	0
93.597 / GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS			144,988	0
JAAA			144,988	0
93.235 / TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM			1,002,497	847,534
DAAA			1,002,497	847,534
93.658 / FOSTER CARE TITLE IV-E			85,805,014	69,595,831
IHAA			85,809,169	69,595,831
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10044957_YR03):			-4,155	0
93.566 / REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS			6,265,987	5,545,263
IHAA			6,265,987	5,545,263
93.576 / REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS			227,514	227,514
IHAA			227,514	227,514
93.583 / REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM			1,998,843	1,457,600
IHAA			1,998,843	1,457,600
93.584 / REFUGEE AND ENTRANT ASSISTANCE TARGETED ASSISTANCE GRANTS			428,052	428,052
IHAA			428,052	428,052
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY</u>				
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES			2,711	0
GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (9008531_UCDENVER_AMD05):			2,711	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY</u>				
93.240 / STATE CAPACITY BUILDING			370,714	0
FAAA			370,714	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 AND SCHOOL-BASED SURVEILLANCE			80,000	0
DAAA			80,000	0
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS			715,747	663,263
FAAA			715,747	663,263
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE			1,036,279	0
FAAA			855,173	0
FAAA / PASS-THROUGH FROM UTAH DEPT OF HEALTH (143704):			181,106	0
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE			667,163	79,242
FAAA			672,445	79,242
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3663A-1):			-162	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3663A-2):			-12,421	0

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FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3663A-3):	7,301		0
93.074 / HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	10,869,860	6,472,674	
FAAA	10,869,860	6,472,674	
93.094 / WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION	791,265	62,772	
FAAA	791,265	62,772	
93.116 / PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	257,042	93,886	
FAAA	257,042	93,886	
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	3,823,795	947,485	
FAAA	3,697,333	940,969	
FAAA / PASS-THROUGH FROM UNIV OF FL (UFDSP00011613):	126,462	6,516	
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	1,975,391	28,093	
FAAA	165,453	0	
GFEA	1,709,572	28,093	
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-200-802-17-02):	1	0	
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-200-802-18-01):	87,866	0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF CINCINNATI (010412-030):	12,499	0	
93.268 / IMMUNIZATION COOPERATIVE AGREEMENTS	53,564,293	52,351,840	
FAAA	53,564,293	52,351,840	
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	3,280,106	687,905	
FAAA	3,280,106	687,905	
93.521 / THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAM (EIP) COOPERATIVE AGREEMENTS; PPHF	1,448,337	35,691	
FAAA	1,448,337	35,691	
93.524 / BUILDING CAPACITY OF THE PUBLIC HEALTH SYSTEM TO IMPROVE POPULATION HEALTH THROUGH NATIONAL, NON-PROFIT ORGANIZATIONS- FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	6,176	0	
FAAA / PASS-THROUGH FROM ASSOC OF STATE AND TERRITORIAL HEALTH OFFICIALS (83-12303):	6,176	0	
93.539 / PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	2,619,983	850,665	
FAAA	2,619,983	850,665	
93.753 / CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	243,417	74,361	
FAAA	243,417	74,361	
93.755 / SURVEILLANCE FOR DISEASES AMONG IMMIGRANTS AND REFUGEES FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	1,012,795	387	
FAAA	20,346	0	
IHAA	992,449	387	
93.815 / DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC) .	703,788	0	
FAAA	703,788	0	
93.875 / ASSISTANCE FOR ORAL DISEASE PREVENTION AND CONTROL	315,358	3,599	
FAAA	315,358	3,599	
93.944 / HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	830,619	426,559	
FAAA	830,619	426,559	
93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	2,300,287	70,517	
FAAA	2,300,287	70,517	
93.946 / COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	244,156	0	
FAAA	244,156	0	
93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	-2,074	0	
GFEA / PASS-THROUGH FROM NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (C871):	-2,074	0	
93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION	491,837	137,251	
FAAA	491,837	137,251	
93.067 / GLOBAL AIDS	76,083	0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9832SC_AMD02):	76,083	0	
93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	144,615	0	
FAAA	144,615	0	
93.270 / VIRAL HEPATITIS PREVENTION AND CONTROL	160,307	1,455	
FAAA	160,307	1,455	
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	1,429,402	155,110	
FAAA	1,417,885	155,110	
GFEA	4,517	0	
GFEA / PASS-THROUGH FROM AMERICAN CANCER SOCIETY (ACS#41241):	7,000	0	
93.424 / NON-ACA/PPHF COBUILDING CAPACITY OF THE PUBLIC HEALTH SYSTEM TO IMPROVE POPULATION HEALTH THROUGH NATIONAL NONPROFIT ORGANIZATIONS	27,643	0	
FAAA / PASS-THROUGH FROM ASSOC OF STATE AND TERRITORIAL HEALTH OFFICIALS (63-10604):	27,643	0	
93.733 / CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE TO FINANCED IN PART BY THE PREVENTION AND PUBLIC HEALTH FUND (PPHF)	935,961	21,403	
FAAA	935,961	21,403	
93.745 / PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS TO SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUND	95,077	0	
FAAA	95,077	0	
93.940 / HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	5,704,557	511,921	
FAAA	5,704,557	511,921	
93.977 / SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	1,263,155	118,663	
FAAA	1,263,155	118,663	
93.939 / HIV PREVENTION ACTIVITIES NON-GOVERNMENTAL ORGANIZATION BASED	-389	0	
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3979-1A):	-389	0	
93.752 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	3,488,341	366,984	
FAAA	3,488,341	366,984	
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	149,879	0	
FAAA	149,879	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
93.305 / PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED	1,118,321	0	
IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	1,118,321	0	
FAAA			
93.317 / EMERGING INFECTIONS PROGRAMS	2,660,027	229,730	
FAAA	2,660,027	229,730	
93.336 / BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	176,528	0	
FAAA	176,528	0	
93.758 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	1,844,627	599,800	
FAAA	1,844,627	599,800	
<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	786,605	0	
SFAA	786,605	0	
93.511 / AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW	539,803	0	
SFAA	539,803	0	
93.829 / SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES	-282,681	0	
UHAA	-282,681	0	
93.628 / AFFORDABLE CARE ACT IMPLEMENTATION SUPPORT FOR STATE DEMONSTRATIONS TO INTEGRATE CARE FOR MEDICARE-MEDICAID ENROLLEES	719,984	0	
UHAA	719,984	0	
93.791 / MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	4,158,452	0	
UHAA	4,158,452	0	
93.638 / ACA-TRANSFORMING CLINICAL PRACTICE INITIATIVE: PRACTICE TRANSFORMATION NETWORKS (PTNS)	2,357,298	0	
UHAA	2,357,298	0	
93.627 / AFFORDABLE CARE ACT: TESTING EXPERIENCE AND FUNCTIONAL ASSESSMENT TOOLS	445,451	0	
UHAA	445,451	0	
93.767 / CHILDREN'S HEALTH INSURANCE PROGRAM	299,473,269	410,481	
UHAA	299,473,269	410,481	
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	267,011	0	
FAAA	267,011	0	
93.634 / ACA SUPPORT FOR OMBUDSMAN AND BENEFICIARY COUNSELING PROGRAMS FOR STATES PARTICIPATING IN THE MEDICARE-MEDICAID FINANCIAL ALIGNMENT INITIATIVE	147,041	145,371	
IHAA	147,041	145,371	
93.644 / ADULT MEDICAID QUALITY: IMPROVING MATERNAL AND INFANT HEALTH OUTCOMES IN MEDICAID AND CHIP	57,618	0	
UHAA	57,618	0	
93.624 / ACA - STATE INNOVATION MODELS: FUNDING FOR MODEL DESIGN AND MODEL TESTING ASSISTANCE	14,989,843	109,454	
UHAA	14,989,843	109,454	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</u>			
93.448 / FOOD SAFETY AND SECURITY MONITORING PROJECT	709,616	0	
FAAA	709,616	0	
93.876 / ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	75,297	0	
FAAA	75,297	0	
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	1,929,326	0	
BIAA	938,808	0	
FAAA	953,558	0	
BIAA / PASS-THROUGH FROM ASSOCIATION OF FOOD AND DRUG OFFICIALS (G-1703-00379):	11,539	0	
FAAA / PASS-THROUGH FROM ASSOC OF FOOD AND DRUG (G-MP-1611-03756):	1,224	0	
FAAA / PASS-THROUGH FROM ASSOC OF FOOD AND DRUG (G-SP-1611-03760):	3,517	0	
FAAA / PASS-THROUGH FROM ASSOC OF FOOD AND DRUG (G-T-1612-00258):	5,165	0	
FAAA / PASS-THROUGH FROM ASSOC OF FOOD AND DRUG (G-MT-1612-00508):	15,515	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>			
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	892,282	6,660	
FAAA	374,077	6,660	
GFEA	349,226	0	
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-150-17-02):	96,145	0	
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-155-17-02):	4,955	0	
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-160-16-08_AMD01):	6,434	0	
GFEA / PASS-THROUGH FROM TEXAS HEALTH INSTITUTE (AWD-160136):	1	0	
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-155-081-03):	45,196	0	
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-600-150-15-01):	7,463	0	
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-600-15-14-02):	8,785	0	
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	105,651	99,419	
FAAA	105,651	99,419	
93.130 / COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	187,891	0	
FAAA	187,891	0	
93.165 / GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	981,464	981,464	
FAAA	981,464	981,464	
93.236 / GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	459,568	218,645	
FAAA	459,568	218,645	
93.917 / HIV CARE FORMULA GRANTS	23,024,869	1,544,796	
FAAA	23,024,869	1,544,796	
93.994 / MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	6,665,666	3,474,583	
FAAA	6,665,666	3,474,583	
93.191 / GRADUATE PSYCHOLOGY EDUCATION	178,318	0	
GFCF	178,318	0	
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	467,813	0	
GFEA	467,813	0	
93.107 / AREA HEALTH EDUCATION CENTERS	727,914	592,407	
GFEA	727,914	592,407	
93.117 / PREVENTIVE MEDICINE AND PUBLIC HEALTH RESIDENCY TRAINING PROGRAM, INTEGRATIVE MEDICINE PROGRAM, AND NATIONAL CENTER FOR INTEGRATIVE PRIMARY HEALTHCARE	422,404	0	
GFEA	422,404	0	
93.145 / HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	570,606	0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8705 (BPO10461)):	-1,386	0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8715* (BPO10572)):	-30,836	0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8715_AMD01):	-5,096	0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8705_AMD04):	231,379	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
		GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8705_AMD02):	834	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8715_AMD03):	375,711	0
	93.516 / PUBLIC HEALTH TRAINING CENTERS PROGRAM		742,220	220,251
	GFEA		742,220	220,251
	93.884 / GRANTS FOR PRIMARY CARE TRAINING AND ENHANCEMENT		226,552	0
	GFEA		-5,184	0
	GJLA		231,736	0
	93.924 / RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS		333,914	173,712
	GFEA		333,914	173,712
	93.914 / HIV EMERGENCY RELIEF PROJECT GRANTS		68,599	0
	GFEA / PASS-THROUGH FROM COLORADO NONPROFIT DEVELOPMENT CENTER (H89HA00027):		68,599	0
	93.408 / ARRA - NURSE FACULTY LOAN PROGRAM		2,008	0
	GFEA		2,008	0
	93.223 / DEVELOPMENT AND COORDINATION OF RURAL HEALTH SERVICES		230,067	0
	FAAA		230,067	0
	93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM		557,322	178,851
	GFEA		557,322	178,851
	93.365 / SICKLE CELL TREATMENT DEMONSTRATION PROGRAM		8,526	0
	GFEA / PASS-THROUGH FROM CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2014HRSA-UOCD-4):		8,526	0
	93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS		418,961	0
	GTA		418,961	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>			
	93.228 / INDIAN HEALTH SERVICE, HEALTH MANAGEMENT DEVELOPMENT PROGRAM		-8,173	-242
	GFEA		-8,173	-242
	93.284 / INJURY PREVENTION PROGRAM FOR AMERICAN INDIANS AND ALASKAN NATIVES COOPERATIVE AGREEMENTS		352,235	0
	GFEA		352,235	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>			
	93.113 / ENVIRONMENTAL HEALTH		56,084	0
	GFEA		56,084	0
	93.121 / ORAL DISEASES AND DISORDERS RESEARCH		43,739	0
	GFEA		43,739	0
	93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS		363,646	0
	GFEA		363,646	0
	93.242 / MENTAL HEALTH RESEARCH GRANTS		296,988	0
	GFEA		296,988	0
	93.273 / ALCOHOL RESEARCH PROGRAMS		164,905	0
	GFEA		148,829	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF DENVER (SC37653/PO156130):		16,076	0
	93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		190,395	0
	GFEA		102,197	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD02):		75,805	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD03):		5,938	0
	GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4041A-1):		6,455	0
	93.310 / TRANS-NIH RESEARCH SUPPORT		427,514	0
	GFEA		316,784	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (N005259903_AMD03):		-710	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00010649_AMD03):		52,839	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10045839-02):		58,601	0
	93.351 / RESEARCH INFRASTRUCTURE PROGRAMS		199,186	0
	GFEA		199,186	0
	93.393 / CANCER CAUSE AND PREVENTION RESEARCH		50,564	4,220
	FAAA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (3RBW7):		50,564	4,220
	93.395 / CANCER TREATMENT RESEARCH		-88	0
	GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION , INC (RABEN-YR.2):		-88	0
	93.398 / CANCER RESEARCH MANPOWER		533,115	32,457
	GFEA		533,115	32,457
	93.837 / CARDIOVASCULAR DISEASES RESEARCH		1,447,546	0
	GFBA		56,087	0
	GFEA		1,383,989	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110007):		2,447	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110007_AMD03):		5,023	0
	93.838 / LUNG DISEASES RESEARCH		2,112,148	11,590
	GFEA		2,112,148	11,590
	93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		407,756	0
	GFEA		407,756	0
	93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		509,530	0
	GFEA		485,102	0
	GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (30835-31):		8,246	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-AZ):		16,611	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3000769682):		-429	0
	93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS		745,299	141,914
	GFEA		745,299	141,914
	93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH		690,196	0
	GFEA		636,077	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110009_AMD03):		7,637	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110236_AMD03):		5,111	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110236_AMD04):		5,023	0
	GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T811938):		36,348	0
	93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING		1,751,708	0
	GFEA		1,751,708	0
	93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		836,470	172,915
	GFEA		738,805	172,915
	GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (138406):		1,164	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-16-92):		90	0
	GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (139469):		84,468	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (569219_AMD02):		11,943	0
	93.866 / AGING RESEARCH		484,751	0
	GFEA		390,089	0
	GFCA / PASS-THROUGH FROM PIKES PEAK AREA COUNCIL OF GOV (UCC1617):		-965	0
	GFCA / PASS-THROUGH FROM PIKES PEAK AREA COUNCIL OF GOV (UCCS 1718):		95,627	0
	93.879 / MEDICAL LIBRARY ASSISTANCE		886,032	0
	GFEA		777,357	0

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FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
CFDA OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	THROUGH TO SUBRECIPIENTS
GFEA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00010650_AMD02):			12,888	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10039576-01):			95,510	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10019330-02):			277	0
93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES			243,448	0
GFEA			243,448	0
93.839 / BLOOD DISEASES AND RESOURCES RESEARCH			30,745	0
GFEA			30,745	0
93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING			9,548	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (93188938):			9,548	0
93.077 / FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH			1,053,378	643,963
FAAA			1,053,378	643,963
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF POPULATION AFFAIRS</u>				
93.217 / FAMILY PLANNING SERVICES			2,831,370	1,342,268
FAAA			2,831,370	1,342,268
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>				
93.138 / PROTECTION AND ADVOCACY FOR INDIVIDUALS WITH MENTAL ILLNESS			251,079	10,948
FAAA			251,079	10,948
93.104 / COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)			3,469,335	2,043,424
IHAA			3,469,335	2,043,424
93.150 / PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)			949,107	897,596
IHAA			949,107	897,596
93.788 / OPIOID STR			6,849,969	3,748,371
IHAA			6,849,969	3,748,371
93.958 / BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES			7,475,104	6,161,099
IHAA			7,475,104	6,161,099
93.959 / BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE			26,756,803	20,603,244
IHAA			26,747,710	20,603,244
GFEA / PASS-THROUGH FROM SIGNAL BEHAVIORAL HEALTH NETWORK (SIGNAL08-09):			4,689	0
GFEA / PASS-THROUGH FROM SIGNAL BEHAVIORAL HEALTH NETWORK (SIGNAL09-10):			4,404	0
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE			7,108,044	2,967,572
DAAA			1,358,220	881,413
FAAA			179,857	0
GFEA			504,853	56,793
GJLA			117,207	0
GTAA			39,585	0
GZAA			104,697	0
IHAA			3,671,132	2,029,366
JAAA			1,132,493	0
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</u>				
14.228 / COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII			8,575,907	7,947,717
NHAA			4,006,128	3,811,470
NLAA			4,569,779	4,136,247
14.231 / EMERGENCY SOLUTIONS GRANT PROGRAM			1,611,304	1,518,325
NHAA			1,611,304	1,518,325
14.239 / HOME INVESTMENT PARTNERSHIPS PROGRAM			3,701,168	3,275,927
NHAA			3,701,168	3,275,927
14.241 / HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS			441,664	424,112
NHAA			441,664	424,112
14.267 / CONTINUUM OF CARE PROGRAM			7,164,951	1,175,045
NHBA			7,164,951	1,175,045
14.275 / HOUSING TRUST FUND			206,025	0
NHAA			206,025	0
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY</u>				
14.401 / FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL			495,610	0
SDAA			495,610	0
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER</u>				
14.171 / MANUFACTURED HOME DISPUTE RESOLUTION			11,853	0
NHAA			11,853	0
14.326 / PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES			189,306	0
NHBA			189,306	0
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>				
14.896 / FAMILY SELF-SUFFICIENCY PROGRAM			65,000	56,637
NHBA			65,000	56,637
<u>DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE ASSISTANCE</u>				
16.812 / SECOND CHANCE ACT REENTRY INITIATIVE			186,751	26,800
CAAA			69,276	0
RDA			117,475	26,800
16.606 / STATE CRIMINAL ALIEN ASSISTANCE PROGRAM			1,500,000	0
CAAA			1,500,000	0
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM			208,093	48,293
FAAA			208,093	48,293
16.585 / DRUG COURT DISCRETIONARY GRANT PROGRAM			757,116	0
JAAA			757,116	0
16.593 / RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS			180,293	0
RDA			180,293	0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM			1,546,489	859,880
RDA			1,515,235	859,880
GFEA / PASS-THROUGH FROM CITY OF AURORA (2016-DJ-17-03-27-4):			31,254	0
16.745 / CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM			-27	0
RDA			-27	0
16.751 / EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM			34,373	0
RDA			34,373	0
16.828 / SWIFT, CERTAIN, AND FAIR (SCF) SUPERVISION PROGRAM: INCLUDING PROJECT HOPE			155,428	0
CAAA			155,428	0
16.816 / JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT			61,711	55,151
RDA			61,711	55,151
<u>DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE STATISTICS</u>				
16.550 / STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS			938	0
RDA			938	0
16.554 / NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)			268,377	104,000
RDA			268,377	104,000

STATE OF COLORADO
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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, DRUG ENFORCEMENT ADMINISTRATION</u>			
16.001 / LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS LABORATORY ANALYSIS		40,001	0
RBA		40,001	0
<u>DEPARTMENT OF JUSTICE, NATIONAL INSTITUTE OF JUSTICE</u>			
16.741 / DNA BACKLOG REDUCTION PROGRAM		758,314	0
REAA		758,314	0
16.742 / PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM		145,152	46,514
RDAA		145,152	46,514
<u>DEPARTMENT OF JUSTICE, OFFICE FOR VICTIMS OF CRIME</u>			
16.320 / SERVICES FOR TRAFFICKING VICTIMS		212,513	0
IHAA		1,515	0
JAAA		210,998	0
16.575 / CRIME VICTIM ASSISTANCE		19,160,369	16,958,197
RDAA		19,160,369	16,958,197
16.576 / CRIME VICTIM COMPENSATION		4,892,077	4,585,049
RDAA		4,892,077	4,585,049
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS		275,313	175,210
RDAA		275,313	175,210
16.826 / VISION 21		28,800	0
RDAA		28,800	0
<u>DEPARTMENT OF JUSTICE, OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION</u>			
16.726 / JUVENILE MENTORING PROGRAM		51,480	0
GGBA / PASS-THROUGH FROM NATIONAL 4-H COUNCIL (2016-JU-FX-0022):		29,680	0
GGBA / PASS-THROUGH FROM NATIONAL 4-H COUNCIL (2017-JU-FX-0016):		21,800	0
16.523 / JUVENILE ACCOUNTABILITY BLOCK GRANTS		79,212	18,389
RDAA		79,212	18,389
16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION		571,804	124,434
RDAA		571,804	124,434
<u>DEPARTMENT OF JUSTICE, OFFICE OF SEX OFFENDER SENTENCING, MONITORING, APPREHENDING, REGISTERING, AND TRACKING</u>			
16.750 / SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM		102,479	0
RDAA		102,479	0
<u>DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS</u>			
17.005 / COMPENSATION AND WORKING CONDITIONS		21,619	0
FAAA		21,619	0
17.002 / LABOR FORCE STATISTICS		1,445,876	0
KAF		1,445,876	0
<u>DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION</u>			
17.603 / BROOKWOOD-SAGO GRANT		68,619	0
PKAA		68,619	0
17.602 / MINE HEALTH AND SAFETY EDUCATION AND TRAINING		228,910	0
PKAA		228,910	0
<u>DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</u>			
17.504 / CONSULTATION AGREEMENTS		996,419	0
GGBA		996,419	0
17.502 / OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS		164,575	0
GJLA		164,575	0
<u>DEPARTMENT OF STATE, BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS</u>			
19.408 / ACADEMIC EXCHANGE PROGRAMS - TEACHERS		184,599	0
GKAA / PASS-THROUGH FROM IREX (FY17-TEA-PK-UNC-01):		184,599	0
19.400 / ACADEMIC EXCHANGE PROGRAMS - GRADUATE STUDENTS		5,341	0
GGBA / PASS-THROUGH FROM INSTITUTE OF INTERNATIONAL EDUCATION (3216-CSU.2.9.17):		5,341	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>			
15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT		1,012,707	0
CFAA		1,012,707	0
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT		56,532	0
GCAA		24,200	0
GFEA		21,461	0
GGBA		10,871	0
15.232 / WILDLAND FIRE RESEARCH AND STUDIES		201,000	12,942
GGBA		163,331	12,942
GWAA		37,669	0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT		840,530	0
GGBA		502,953	0
GWAA		19,915	0
GZAA		5,334	0
PMAA		312,328	0
15.233 / FORESTS AND WOODLANDS RESOURCE MANAGEMENT		20,027	0
GGBA		20,027	0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION		607,287	0
GWAA		9,311	0
GYAA		37,832	0
PKAA		560,144	0
15.238 / CHALLENGE COST SHARE		9,464	0
GGBA		9,464	0
15.228 / BLM WILDLAND URBAN INTERFACE COMMUNITY FIRE ASSISTANCE		12,800	0
CFAA		12,800	0
15.225 / RECREATION AND VISITOR SERVICES		80,111	0
GFEA		47,350	0
GWAA		21,484	0
PMAA		11,277	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>			
15.509 / TITLE II, COLORADO RIVER BASIN SALINITY CONTROL		444,706	115,916
BCAA		247,373	115,916
PMAA		197,333	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY		58,793	0
GGBA		52,649	0
PEAA		6,144	0
15.524 / RECREATION RESOURCES MANAGEMENT		769,360	0
PMAA		769,360	0
15.517 / FISH AND WILDLIFE COORDINATION ACT		49,125	0
PMAA		49,125	0
15.527 / SAN LUIS UNIT, CENTRAL VALLEY		18,655	0
PMAA		18,655	0

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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
15.560 / SECURE WATER ACT RQO RESEARCH AGREEMENTS	16,045	0	
GGBA	16,045	0	
<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>			
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	961,719	0	
GCAA	961,719	0	
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	52,323	0	
GCAA	52,323	0	
15.939 / NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE	-4,681	0	
GYAA / PASS-THROUGH FROM SANGRE DE CRISTO NATIONAL HERITAGE AREA (2016-02):	-4,681	0	
15.944 / NATURAL RESOURCE STEWARDSHIP	12,788	0	
PMAA	12,788	0	
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS RQO RESOURCES OF THE NATIONAL PARK SYSTEM	1,492,499	7,050	
GFBA	8,284	7,050	
GFEA	150,518	0	
GGBA	1,145,485	0	
GZAA	6,974	0	
PMAA	-15	0	
GFEA / PASS-THROUGH FROM ROCKY MOUNTAIN COOPERATIVE ECOSYSTEM STU (P15AC00608_NCE02):	181,253	0	
15.916 / OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	1,503,731	1,025,076	
PMAA	1,503,731	1,025,076	
<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>			
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	48,002	0	
PEAA	48,002	0	
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	1,083,976	583,800	
GGBA	1,083,976	583,800	
15.980 / NATIONAL GROUND-WATER MONITORING NETWORK	16,672	0	
PEAA	16,672	0	
<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>			
64.018 / SHARING SPECIALIZED MEDICAL RESOURCES	-12,345	0	
GFEA	-12,345	0	
64.005 / GRANTS TO STATES FOR CONSTRUCTION OF STATE HOME FACILITIES	230,823	0	
IHAA	230,823	0	
64.014 / VETERANS STATE DOMICILIARY CARE	611,044	0	
IHAA	611,044	0	
64.015 / VETERANS STATE NURSING HOME CARE	31,633,438	0	
GFEA	31	0	
IHAA	31,633,407	0	
<u>DEPARTMENT OF VETERANS AFFAIRS, VETERANS BENEFITS ADMINISTRATION</u>			
64.124 / ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	2,985	0	
GJBA	2,985	0	
64.027 / POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	2,668	0	
GJEA	2,668	0	
64.101 / BURIAL EXPENSES ALLOWANCE FOR VETERANS	131,618	0	
OAAA	131,618	0	
<u>ENVIRONMENTAL PROTECTION AGENCY, OFFICE OF ENVIRONMENTAL INFORMATION</u>			
66.608 / ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	300,368	0	
FAAA	300,368	0	
<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>			
30.013 / EMPLOYMENT DISCRIMINATION-TITLE II OF THE GENETIC INFORMATION NONDISCRIMINATION ACT OF 2008	355,739	0	
SDAA	355,739	0	
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>			
95.001 / HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	255,202	0	
RBAA	141,986	0	
REAA	109,562	0	
RBAA / PASS-THROUGH FROM EL PASO COUNTY SHERIFF'S OFFICE (G17RM0034A):	3,654	0	
<u>FEDERAL COMMUNICATIONS COMMISSION</u>			
32.001 / COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS	201,815	0	
IHAA	201,815	0	
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>			
45.310 / GRANTS TO STATES	2,742,951	114,975	
DAAA	2,742,951	114,975	
45.301 / MUSEUMS FOR AMERICA	7,803	0	
GCAA	7,803	0	
<u>LIBRARY OF CONGRESS</u>			
42.002 / COPYRIGHT SERVICE	45	0	
GKAA	45	0	
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>			
43.001 / SCIENCE	179,861	0	
GFBA	131,860	0	
GGBA	48,001	0	
<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>			
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	101,704	33,827	
AAAA	101,704	33,827	
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>			
45.025 / PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	718,750	0	
EDAA	712,000	0	
GSAA	6,750	0	
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	34,156	0	
GGBA	4,628	0	
GSAA	2,450	0	
GTAA	2,171	0	
GFBA / PASS-THROUGH FROM ARTS MIDWEST (00020012):	24,907	0	
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
45.149 / PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	247	0	
GKAA	247	0	
45.161 / PROMOTION OF THE HUMANITIES RESEARCH	94,410	0	
GTAA	94,410	0	
45.163 / PROMOTION OF THE HUMANITIES PROFESSIONAL DEVELOPMENT	8,070	0	
GWAA	8,070	0	
<u>NATIONAL SCIENCE FOUNDATION</u>			
47.076 / EDUCATION AND HUMAN RESOURCES	1,818,132	52,071	
GCAA	448,865	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME			EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				SUBRECIPIENTS
GFBA			-56	0
GFEA			504,995	0
GGJA			39,958	0
GJCA			138,998	0
GJEA			71,151	0
GJLA			122,131	0
GKAA			108,187	0
GTAA			377,514	52,071
GJLA / PASS-THROUGH FROM UNIV. OF TULSA (14-2-1203355-94834):			6,389	0
47.041 / ENGINEERING GRANTS			669,898	0
GFBA			9,252	0
GFEA			21,729	0
GSAA			638,917	0
47.049 / MATHEMATICAL AND PHYSICAL SCIENCES			21,053	0
GKAA / PASS-THROUGH FROM AMERICAN PHYSICAL SOCIETY (70715):			21,053	0
47.050 / GEOSCIENCES			103,041	0
GJEA			83,270	0
GWAA			19,771	0
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING			65,512	0
GGJA			65,512	0
47.074 / BIOLOGICAL SCIENCES			64,506	0
GTAA			64,506	0
<u>OFFICE OF PERSONNEL MANAGEMENT</u>				
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM			327,447	0
GFEA			327,447	0
<u>SMALL BUSINESS ADMINISTRATION</u>				
59.061 / STATE TRADE EXPANSION			197,244	0
EDAA			197,244	0
59.037 / SMALL BUSINESS DEVELOPMENT CENTERS			2,110,934	0
EDAA			2,110,934	0
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
90.401 / HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS			841,186	475,518
VAAA			841,186	475,518
<u>DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY</u>				
97.061 / CENTERS FOR HOMELAND SECURITY			14,301	0
BEAA / PASS-THROUGH FROM TEXAS A&M (06-S140624):			14,301	0
97.062 / SCIENTIFIC LEADERSHIP AWARDS			175,082	0
FAAA			175,082	0
<u>ENVIRONMENTAL PROTECTION AGENCY, OFFICE OF THE ADMINISTRATOR (OA)</u>				
66.605 / PERFORMANCE PARTNERSHIP GRANTS			10,752,372	485,281
BPAA			306,849	0
BDAA			72,762	0
FAAA			10,372,761	485,281
<u>DEPARTMENT OF DEFENSE: , DEPARTMENT OF DEFENSE</u>				
12.W911KB-10-2-0001 TO#0102 / JOINT BASE ELMENDORF/RICHARDSON COMPL...			1,651	0
GGBA			1,651	0
12.W911KB-10-2-0001 TO#0150 / NATURAL RESOURCE STUDY SUPPORT WETLAN...			43,471	0
GGBA			43,471	0
12.W911KB-10-2-0001 TO#0154 / ECOSYSTEM MONITORING STUDY, FORT WAIN...			-470	0
GGBA			-470	0
12.W911KB-10-2-0001 TO#0156 / HISTORIC PRESERVATION STUDY SUPPORT			-1,682	0
GGBA			-1,682	0
12.W911KB-10-2-0001 TO#0157 / SURVEYING FORT WAINWRIGHT'S BUILDING ...			9,409	0
GGBA			9,409	0
12.W911KB-10-2-0001 TO#0158 / SECTION 106 HISTORIC BUILDINGS SURVEY...			13,829	0
GGBA			13,829	0
12.W911KB-10-2-0001 TO#0160 / VEGETATION PLANNING LEVEL STUDY, FORT...			10,018	0
GGBA			10,018	0
12.W911KB-10-2-0001 TO#0161 / WETLAND PLANNING LEVEL STUDIES, FORT ...			164,240	0
GGBA			164,240	0
12.W911KB-10-2-0001 TO#0162 / INVASIVE PLANT SPECIES VEGETATION PLA...			29,394	0
GGBA			29,394	0
12.W911KB-10-2-0001 TO#0168 / MIGRATORY BIRD NESTING HABITAT STUDY ...			70,941	0
GGBA			70,941	0
12.W911KB-10-2-0001 TO#0170 / DONNELLY TRAINING AREA HISTORIC CONTEXT			18,320	0
GGBA			18,320	0
12.W911KB-10-2-0001 TO#0171 / ARCHAEOLOGICAL STUDY FOR ARMY TRAININ...			-1,948	0
GGBA			-1,948	0
12.W911KB-10-2-0001 TO#0178 / ICRMP DEVELOPMENT			118,921	0
GGBA			118,921	0
12.W911KB-10-2-0001 TO#0180 / FWA ENVIRONMENTAL GIS SUPPORT			32,358	0
GGBA			32,358	0
12.W911KB-10-2-0001 TO#0181 / RYFO ENVIRONMENTAL IMPACT STATEMENT			93,895	0
GGBA			93,895	0
12.W911KB-10-2-0001 TO#0184 / BAX SDZ MONITORING			38,827	0
GGBA			38,827	0
12.W911KB-10-2-0001 TO#0185 / SECTION 106 MITIGATION REQUIRING REEV...			53,907	0
GGBA			53,907	0
12.W911KB-10-2-0001 TO#0186 / SECTION 106 HISTORIC CONTEXT AND SURV...			54,064	0
GGBA			54,064	0
12.W911KB-10-2-0001 TO#0187 / SURVEYING FWA BUILDINGS AND STRUCTURES			30,478	0
GGBA			30,478	0
12.W911KB-10-2-0001 TO#0188 / WETLAND PLANNING LEVEL STUDIES			116,782	0
GGBA			116,782	0
12.W911KB-10-2-0001 TO#0189 / ARCHAEOLOGICAL SURVEYS FOR FOREST MAN...			20,673	0
GGBA			20,673	0
12.W911KB-10-2-0001 TO#0190 / VEGETATION PLS			45,968	0
GGBA			45,968	0
12.W911KB-10-2-0001 TO#0191 / MEW GULL STUDY			64,737	0
GGBA			64,737	0
12.W911KB-10-2-0001 TO#0192 / EVALUATING BAT HABITAT ON DONNELLY TR...			98,841	0
GGBA			98,841	0
12.W911KB-10-2-0001 TO#0193 / SECTION 106 ARCHAEOLOGICAL STUDY FOR ...			38,218	0
GGBA			38,218	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION				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-10-2-0001	TO#0194	/ SECTION 106 ARCHAEOLOGICAL SURVEY FOR...	GGBA	32,879	0
12.W911KB-10-2-0001	TO#0195	/ SECTION 106 ARCHAEOLOGICAL SURVEY FOR...	GGBA	19,662	0
12.W911KB-10-2-0001	TO#0196	/ SECTION 106 HISTORIC ARCHITECTURAL SU...	GGBA	31,424	0
12.W911KB-10-2-0001	TO#0197	/ SECTION 106 HISTORIC ARCHITECTURE AND...	GGBA	40,743	0
12.W911KB-10-2-0001	TO#0198	/ SECTION 106 HISTORIC BUILDING SURVEY ...	GGBA	33,530	0
12.W911KB-10-2-0001	TO#0199	/ SECTION 106 ARCHAEOLOGICAL SURVEYS FO...	GGBA	67,353	0
12.W911KB-10-2-0001	TO#0200	/ SECTION 106 ARCHAEOLOGICAL STUDY FOR ...	GGBA	54,805	0
12.W911KB-10-2-0001	TO#0201	/ SECTION 106 ARCHAEOLOGICAL SITE EVALU...	GGBA	46,539	0
12.W911KB-10-2-0001	TO#0202	/ MITIGATION OF MIGRATORY BIRD FLIGHT R...	GGBA	28,404	0
12.W911KB-10-2-0001	TO#0203	/ TFTA KING SALMON HABITAT STUDY	GGBA	35,306	0
12.W911KB-10-2-0001	TO#0204	/ ECOSYSTEM MONITORING STUDY	GGBA	42,036	0
12.W911KB-10-2-0001	TO#0205	/ FAUNA PLS FOR AVIAN SPECIES AND DISTR...	GGBA	20,363	0
12.W911KB-10-2-0001	TO#0208	/ DTA SUSTAINABLE RANGE STUDY	GGBA	23,230	0
12.W911KB-10-2-0001	TO#0209	/ FWA SUSTAINABLE RANGE STUDY	GGBA	8,716	0
12.W911KB-10-2-0001	TO#0210	/ RTA SUSTAINABLE RANGE STUDY	GGBA	28,931	0
12.W911KB-10-2-0001	TO#0218	/ FOREST HABITAT STUDY, FORT WAINWRIGHT...	GGBA	1,154	0
12.W911KB-10-2-0001	TO#0219	/ NATURAL RESOURCE SUPPORT FOR JOINT BA...	GGBA	114,116	0
12.W911KB-10-2-0001	TO#0222	/ NEPA SUPPORT, FORT WAINWRIGHT, ALASKA	GGBA	84,536	0
12.W911KB-10-2-0001	TO#0224	/ STREAM, LAKE & HABITAT SURVEY & SILVI...	GGBA	-49	0
12.W911KB-15-2-0001	TO#0001	/ STORM WATER DISCHARGE MONITORING AND ...	GGBA	110,678	0
12.W9128F-14-2-0001	TO#0008	/ PROVIDE TECHNICAL SUPPORT FOR AFCEC N...	GGBA	227,305	77,132
12.W9128F-14-2-0001	TO#0009	/ PROVIDE CR TECHNICAL & TRIBAL CONSULT...	GGBA	25,852	24,337
12.W9128F-14-2-0001	TO#0012	/ PREBLE'S MEADOW JUMPING MOUSE HABITAT...	GGBA	6,159	0
12.W9128F-14-2-0001	TO#0024	/ FORT HUNTER LIGGETT CULTURAL STUDIES ...	GGBA	67,410	0
12.W9128F-14-2-0001	TO#0037	/ NAVAL CULTURAL SUPPORT	GGBA	27,499	0
12.W9128F-14-2-0001	TO#0040	/ CONSERVATION PROGRAMS SUPPORT FOR EAS...	GGBA	161,057	0
12.W9128F-14-2-0001	TO#0043	/ US ARMY GARRISON FORT HUNTER LIGGETT ...	GGBA	27,582	0
12.W9128F-14-2-0001	TO#0044	/ ENVIRONMENTAL SUPPORT, 1ST SPECIAL OP...	GGBA	15,830	0
12.W9128F-14-2-0001	TO#0045	/ SURVEY/INVENTORY UPDATE CULTURAL RESO...	GGBA	10,565	0
12.W9128F-14-2-0001	TO#0047	/ SUPPORT POSITIONS AT FORT RILEY, KANSAS	GGBA	17,674	0
12.W9128F-14-2-0001	TO#0051	/ AP HILL CLEAN AIR ACT, TOXIC SUBSTANC...	GGBA	29,336	0
12.W9128F-14-2-0001	TO#0052	/ VANDENBERG NATURAL RESOURCES SUPPORT	GGBA	2,459	-2,753
12.W9128F-14-2-0001	TO#0054	/ US ARMY GARRISON ENVIRONMENTAL COMPLI...	GGBA	-2,306	0
12.W9128F-14-2-0001	TO#0056	/ BIOSECURITY AND INVASIVE SPECIES TECH...	GGBA	58,793	0
12.W9128F-14-2-0001	TO#0057	/ NATURAL AND CULTURAL RESOURCES PROFES...	GGBA	39,139	0
12.W9128F-14-2-0001	TO#0059	/ CULTURAL RESOURCES TECHNICAL AND TRIB...	GGBA	480,840	0
12.W9128F-14-2-0001	TO#0062	/ ITAM TRAINING SUPPORT INFORMATION PRO...	GGBA	12,102	0
12.W9128F-14-2-0001	TO#0063	/ USAG HAWAII SPILL PREVENTION, CONTROL...	GGBA	-50	0
12.W9128F-14-2-0001	TO#0071	/ FIRE MANAGEMENT TECHNICAL EXPERTISE F...	GGBA	319,607	0
12.W9128F-14-2-0001	TO#0072	/ NATURAL RESOURCE PROGRAM SUPPORT AT B...	GGBA	93,174	0
12.W9128F-14-2-0001	TO#0074	/ CLEAN WATER ACT AND WASTEWATER SUPPOR...	GGBA	7,277	0
12.W9128F-14-2-0001	TO#0077	/ ARMY NATIONAL GUARD TSS / SRP TECHNIC...	GGBA	18,168	0
12.W9128F-14-2-0001	TO#0084	/ SUSTAINABLE RANGE PROGRAM/INTEGRATED ...	GGBA	17,402	0
12.W912HZ-16-2-0024	W912HZ-08-2-0	/ EVALUATION OF HERPETOFAUNA POPULATION...	GGBA	44,270	0
12.W911KB-15-2-0001	TO#0005	/ TECHNICAL EXPERTISE FOR ENVIRONMENTAL...	GGBA	407,637	0
12.W9128F-14-2-0001	TO#0122	/ CONSERVATION PROGRAMS SUPPORT FOR EAS...	GGBA	113,545	0
12.W9128F-14-2-0001	TO#0091	/ CONSERVATION PROGRAMS SUPPORT FOR EAS...	GGBA	426,928	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER					
FEDERAL AGENCY, MAJOR SUBDIVISION				TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME				EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)					SUBRECIPIENTS
12.W9128F-16-2-0020	TO#0005	ENVIRONMENTAL CONSERVATION TECHNICAL ...		291,006	0
GGBA				291,006	0
12.W9128F-14-2-0001	TO#0097	TECHNICAL EXPERTISE FOR ENVIRONMENTAL...		1,606,710	0
GGBA				1,606,710	0
12.W9128F-14-2-0001	TO#0082	VANDENBERG AND PILLAR POINT AFB/AFB N...		400,703	398,050
GGBA				400,703	398,050
12.RM132A-A	/ INCORPORATING PHOTOPERIODISM IN INSECT PHENOLOGY MODELS WITH APPLICATION FOR BIOLOGICAL CONTROL OF WEEDS ON DOD			32,316	0
BDAA	/ PASS-THROUGH FROM OREGON STATE UNIVERSITY (RM132A-A):			32,316	0
12.W9128F-14-2-0001	TO#0126	AIR SPACE MANAGEMENT TECHNICAL ASSIST...		15,820	0
GGBA				15,820	0
12.W9128F-14-2-0001	TO#0053	AP HILL COMPLIANCE SUPPORT		21,087	0
GGBA				21,087	0
12.W911KB-15-2-0001	TO#0011	BIOSECURITY AND INVASIVE SPECIES TECH...		134,764	0
GGBA				134,764	0
12.W9128F-14-2-0001	TO#0085	CONDUCT ARCHAEOLOGICAL SITE SURVEY, S...		73,424	0
GGBA				73,424	0
12.W911KB-15-2-0001	TO#0020	CULTURAL LANDSCAPE REPORT NATIONAL RE...		58,792	0
GGBA				58,792	0
12.W911KB-15-2-0001	TO#0008	CULTURAL RESOURCE SUPPORT, FORT WAINW...		62,040	0
GGBA				62,040	0
12.W9128F-14-2-0001	TO#0067	CULTURAL RESOURCES MANAGEMENT SUPPORT...		141,995	0
GGBA				141,995	0
12.W911KB-15-2-0001	TO#0013	CULTURAL RESOURCES MANAGEMENT SUPPORT...		15,662	0
GGBA				15,662	0
12.W911KB-15-2-0001	TO#0014	CULTURAL RESOURCES MANAGEMENT SUPPORT...		10,038	0
GGBA				10,038	0
12.W9128F-14-2-0001	TO#0065	ENVIRONMENTAL COMPLIANCE PROGRAMS SUP...		105,604	0
GGBA				105,604	0
12.W911KB-15-2-0001	TO#0026	ENVIRONMENTAL GIS TASKS AFCEC/CZCA AT...		4,003	0
GGBA				4,003	0
12.W911KB-15-2-0001	TO#0022	ENVIRONMENTAL POLLUTION PREVENTION AN...		84,239	0
GGBA				84,239	0
12.W9128F-14-2-0001	TO#0093	ENVIRONMENTAL TECHNICAL EXPERTISE FOR...		317,747	0
GGBA				317,747	0
12.W9128F-14-2-0001	TO#0094	FIELD SUPPORT FOR THE RECYCLING PROGRAM		15,014	0
GGBA				15,014	0
12.W9128F-14-2-0001	TO#0076	GEORANGE TECHNICAL SUPPORT FOR EGLIN ...		25,121	0
GGBA				25,121	0
12.W911KB-15-2-0001	TO#0009	INFORMATION TECHNOLOGY SUPPORT FOR EN...		32,191	0
GGBA				32,191	0
12.W9128F-14-2-0001	TO#0111	INTEGRATED TRAINING AREA MANAGEMENT (...)		16,271	0
GGBA				16,271	0
12.W9128F-14-2-0001	TO#0089	INTEGRATED TRAINING AREA MANAGMENT (I...		67,641	0
GGBA				67,641	0
12.N40192-16-2-8001	/ INVASIVE SPECIES MANAGEMENT AT JOINT ...			526,381	0
GGBA				526,381	0
12.W9128F-14-2-0001	TO#0119	ITAM PLANNING, BUDGETING, AND SUPPORT...		58,323	0
GGBA				58,323	0
12.W911KB-15-2-0001	TO#0025	MGT HABITAT ALPINE TRAINING SUPPORT F...		8,374	0
GGBA				8,374	0
12.W911KB-15-2-0001	TO#0024	MGT HABITAT SILVICULTURE AT JBER AK		9,724	0
GGBA				9,724	0
12.W911KB-15-2-001	TO#0028	MGT HABITAT VEGETATIVE PLOT, JBER, AL...		11,262	0
GGBA				11,262	0
12.W911KB-15-2-0001	TO#0018	MGT NUISANCE WILDLIFE, MGT SPECIES BE...		24,341	0
GGBA				24,341	0
12.W911KB-15-2-0001	TO#0017	MGT SPECIES BELUGA ACOUSTICAL MONITORING		3,378	0
GGBA				3,378	0
12.W911KB-15-2-0001	TO#0007	MONITOR WETLANDS, JOINT BASE ELMENDOR...		22,114	0
GGBA				22,114	0
12.W9128F-14-2-0001	TO#0102	MUNICIPAL SEPARATE STORM SEWER SYSTEM...		13,309	0
GGBA				13,309	0
12.W911KB-15-2-0001	TO#0010	MUNICIPAL SEPARATOR STORM SEWER SYSTE...		88,955	0
GGBA				88,955	0
12.W9128F-16-2-0020	TO#0028	NATIVE AMERICAN CONSULTATION SERVICES...		108,303	0
GGBA				108,303	0
12.W9128F-14-2-0001	TO#0113	NATIVE AMERICAN CONSULTATIONS SUPPORT...		16,817	0
GGBA				16,817	0
12.W9128F-14-2-0001	TO#0070	NATURAL RESOURCE SUPPORT FOR VANDENB...		26,575	27,981
GGBA				26,575	27,981
12.W9128F-14-2-0001	TO#0115	NATURAL AND CULTURAL RESOURCES SUPPOR...		72,777	0
GGBA				72,777	0
12.W911KB-15-2-0001	TO#0029	NATURAL AND CULTURAL RESOURCES SUPPOR...		32,325	0
GGBA				32,325	0
12.W9128F-14-2-0001	TO#0130	NATURAL RESOURCE PROGRAM SUPPORT, BEA...		599	0
GGBA				599	0
12.W9128F-14-2-0001	TO#0116	NATURAL RESOURCE SUPPORT FOR JOINT BA...		123,518	0
GGBA				123,518	0
12.W911KB-15-2-0001	TO#0019	NATURAL RESOURCE SUPPORT FOR JOINT BA...		11,120	0
GGBA				11,120	0
12.W911KB-15-2-0001	TO#0012	NATURAL RESOURCES MANAGEMENT: VEGETAT...		9,753	0
GGBA				9,753	0
12.W911KB-15-2-0001	TO#0004	NATURAL RESOURCES STUDIES, FORT WAINW...		24,948	0
GGBA				24,948	0
12.W9128F-16-2-0020	TO#0012	NELLIS AFB NATURAL RESOURCES SUPPORT		152,047	0
GGBA				152,047	0
12.W911KB-15-2-0001	TO#0032	NELLIS AFB NATURAL RESOURCES SUPPORT		135,434	0
GGBA				135,434	0
12.W911KB-15-2-0001	TO#0021	NOXIOUS AND INVASIVE PLANT SURVEY AND...		22,000	0
GGBA				22,000	0
12.W911KB-15-2-0001	TO#0027	POPULATION MONITORING OF ARCTIC FOXES...		1,190	0
GGBA				1,190	0
12.W9127N-17-2-0002	TO#0001	PORTLAND COE CULTURAL RESOURCES MANAG...		14,215	0
GGBA				14,215	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO SUBRECIPIENTS
	12.W9128F-14-2-0001	TO#0087 / PROVIDE CULTURAL RESOURCES TECHNICAL ...	3,896	0
	GGBA		3,896	0
	12.W9128F-14-2-0001	TO#0090 / PROVIDE ENVIRONMENTAL CONSERVATION TE...	11,874	0
	GGBA		11,874	0
	12.W9128F-14-2-0001	TO#0079 / PROVIDE INFORMATION MANAGEMENT SUPPOR...	6,199	0
	GGBA		6,199	0
	12.N40192-17-2-8008	/ RANGE FIRE MANAGEMENT PLANS FOR PROPO...	8,941	0
	GGBA		8,941	0
	12.W911KB-15-2-0001	TO#0015 / RECYCLING PROGRAM FIELD SUPPORT POHAK...	45,787	0
	GGBA		45,787	0
	12.W9128F-14-2-0001	TO#0098 / SUSTAINABLE RANGE PROGRAM ITAM PROGRA...	236,907	0
	GGBA		236,907	0
	12.W911KB-15-2-0001	AO#0030 / SUSTAINABLE RANGE PROGRAM TRAINING SU...	229,307	0
	GGBA		229,307	0
	12.W9128F-14-2-0001	TO#0100 / SUSTAINABLE RANGE PROGRAM/ITAM PROGRA...	6,463	0
	GGBA		6,463	0
	12.W911KB-15-2-0001	TO#0023 / SUSTAINABLE RANGE STUDY RICHARDSON TR...	354,343	0
	GGBA		354,343	0
	12.W9128F-14-2-0001	TO#0101 / SUSTAINABLE RANGE STUDY, RICHARDSON T...	826,011	0
	GGBA		826,011	0
	12.W911KB-15-2-0001	TO#0006 / TECHNICAL SUPPORT FOR THE RECYCLING P...	47,772	0
	GGBA		47,772	0
	12.W9128F-14-2-0001	TO#0125 / TO IMPLEMENT CULTURAL AND NATURAL RES...	19,062	0
	GGBA		19,062	0
	12.W9128F-14-2-0001	TO#0104 / TSCA ENVIRONMENTAL COMPLIANCE AND POL...	9,964	0
	GGBA		9,964	0
	12.W911KB-15-2-0001	TO#0016 / WETLANDS MONITORING , NATURAL AND CUL...	212,472	0
	GGBA		212,472	0
	12.N62473-17-2-0003	/ WILDLAND FIRE MANAGEMENT PLAN FOR MAR...	27,407	0
	GGBA		27,407	0
	12.12.000	/ DEPARTMENT OF DEFENSE PROGRAMS	23,238	0
	GFBA		23,238	0
<u>DEPARTMENT OF STATE, BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS</u>				
	19.703	/ CRIMINAL JUSTICE SYSTEMS	3,459,162	0
	CFAA		3,459,162	0
<u>DEPARTMENT OF EDUCATION: INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION</u>				
	84.ED-IES-14-C-0066	/ OIES-NCES-NAEP STATE COORDINATOR	81,744	0
	DAAA		81,744	0
	84.ED-IES-14-C-0066	/ OIES-NCES-BASIC PARTICIPATION	7,955	0
	DAAA		7,955	0
<u>DEPARTMENT OF EDUCATION, OII - OFFICE OF INNOVATION AND IMPROVEMENT</u>				
	84.282	/ CHARTER SCHOOLS	6,849,799	6,452,394
	DAAA		6,849,799	6,452,394
	84.336	/ TEACHER QUALITY PARTNERSHIP GRANTS	1,850,536	338,586
	GFBA		1,850,536	338,586
	84.350	/ TRANSITION TO TEACHING	7,479	0
	GTAA	/ PASS-THROUGH FROM OHIO STATE UNIVERSITY (60031733):	7,479	0
<u>DEPARTMENT OF DEFENSE, DEPT OF THE ARMY</u>				
	12.113	/ STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	2,427,899	25,316
	FAAA		2,427,899	25,316
	12.431	/ BASIC SCIENTIFIC RESEARCH	16,654	0
	GGBA		13,860	0
	GFCA	/ PASS-THROUGH FROM TECHNOLOGY STUDENT ASSOCIATION (LETTER DATED 12/8/2016):	2,794	0
	12.114	/ COLLABORATIVE RESEARCH AND DEVELOPMENT	5,692	0
	GGBA		5,692	0
	12.130	/ ESTUARY HABITAT RESTORATION PROGRAM	66,779	0
	GGBA		66,779	0
	12.106	/ FLOOD CONTROL PROJECTS	42,629	42,629
	WAAA		42,629	42,629
	12.010	/ YOUTH CONSERVATION SERVICES	100,703	0
	GGBA		100,703	0
<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR AIR AND RADIATION</u>				
	66.034	/ SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	553,015	167,475
	FAAA		553,015	167,475
	66.040	/ STATE CLEAN DIESEL GRANT PROGRAM	107,764	0
	FAAA		107,764	0
<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR WATER</u>				
	66.419	/ WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	77,689	10,585
	FAAA		77,689	10,585
	66.454	/ WATER QUALITY MANAGEMENT PLANNING	149,601	45,581
	FAAA		149,601	45,581
	66.460	/ NONPOINT SOURCE IMPLEMENTATION GRANTS	1,025,479	330,135
	FAAA		1,025,479	330,135
<u>ENVIRONMENTAL PROTECTION AGENCY, ASST ADMINISTRATOR FOR SOLID WASTE AND EMERGENCY RESPONSE</u>				
	66.802	/ SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	2,600,869	115,046
	FAAA		2,593,342	115,046
	PKAA		7,527	0
	66.809	/ SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	1,578,467	0
	FAAA		1,578,467	0
	66.818	/ BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	1,138,441	688,211
	FAAA		903,530	453,300
	NHAA		234,911	234,911
	66.805	/ LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	912,578	0
	KATA		912,578	0
	66.804	/ UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	376,249	0
	KATA		376,249	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, IMMEDIATE OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</u>				
	93.817	/ HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	1,242,970	783,842
	FAAA		1,242,970	783,842
	93.297	/ TEENAGE PREGNANCY PREVENTION PROGRAM	109,692	100,000
	GFBA	/ PASS-THROUGH FROM NTL CMPN TO PVT TN & UNPL PGCY (V1922):	5,040	0

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PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS
GFEA / PASS-THROUGH FROM NTL CMPN TO PVT TN & UNPL PGCY (VI922_YR02):	104,652	100,000	
93.719 / ADVANCE INTEROPERABLE HEALTH INFORMATION TECHNOLOGY SERVICES TO SUPPORT HEALTH INFORMATION EXCHANGE	431,153	0	
UHAA	431,153	0	
<u>DEPARTMENT OF HOMELAND SECURITY, OFFICE OF HEALTH AFFAIRS</u>			
97.091 / HOMELAND SECURITY BLOWATCH PROGRAM	321,204	0	
FAAA	321,204	0	
<u>DEPARTMENT OF DEFENSE: U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE</u>			
12.Cooperative Agreement / PUEBLO CHEMICAL DEMILITARIZATION	25,663	0	
FAAA	25,663	0	
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES: , NATIONAL ENDONMENT FOR THE HUMANITIES</u>			
45.PJ-250167-16 / NEH - NATIONAL DIGITAL NEWSPAPER PROGRAM	106,614	0	
GCAA	106,614	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>			
11.431 / CLIMATE AND ATMOSPHERIC RESEARCH	13,400	0	
GGBA / PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (SUBAWD000017):	13,400	0	
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	14,855	0	
GGBA	14,855	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>			
11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	38,041	0	
GFCA	32,128	0	
GTAA	5,913	0	
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	72,652	0	
GGBA	6,385	0	
GJJA	66,267	0	
11.611 / MANUFACTURING EXTENSION PARTNERSHIP	42,649	0	
GJEA / PASS-THROUGH FROM COLORADO MANUFACTURING EXTENSION PARTNERSHIP (NA):	42,649	0	
<u>DEPARTMENT OF DEFENSE, DEPT OF THE NAVY</u>			
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	11,619,540	0	
GFEA	486,453	0	
GGBA	11,133,087	0	
<u>DEPARTMENT OF THE INTERIOR: , DEPARTMENT OF THE INTERIOR</u>			
15.P15AC01473_MOD02 / NPS AIR RESOURCES	-119	0	
GFEA	-119	0	
15.15.000 / DEPARTMENT OF THE INTERIOR PROGRAMS	49,736	0	
GFBA	49,736	0	
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
15.650 / RESEARCH GRANTS (GENERIC)	7,900	0	
GGBA	7,823	0	
GWAA	77	0	
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	111,100	0	
PMAA	111,100	0	
15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS	44,597	0	
GGBA	44,597	0	
15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	62,419	14,323	
PMAA	62,419	14,323	
15.634 / STATE WILDLIFE GRANTS	1,286,306	0	
PMAA	1,286,306	0	
15.626 / ENHANCED HUNTER EDUCATION AND SAFETY	61,694	53,142	
PMAA	61,694	53,142	
15.657 / ENDANGERED SPECIES CONSERVATION RCO RECOVERY IMPLEMENTATION FUNDS	35,626	0	
PMAA	1,026	0	
GGBA / PASS-THROUGH FROM WILDLIFE MANAGEMENT INSTITUTE (WNS 2016-3):	34,600	0	
15.635 / NEOTROPICAL MIGRATORY BIRD CONSERVATION	9,799	0	
GGBA / PASS-THROUGH FROM AMERICAN BIRD CONSERVANCY (ABC AGMT ID #1817B):	9,799	0	
15.653 / NATIONAL OUTREACH AND COMMUNICATION	14,250	0	
PMAA / PASS-THROUGH FROM RECREATIONAL BOATING AND FISHING (16G342):	14,250	0	
<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON</u>			
20.703 / INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	417,045	42,000	
RFAA	417,045	42,000	
20.700 / PIPELINE SAFETY PROGRAM STATE BASE GRANT	561,243	0	
SGAA	561,243	0	
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION: , NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>			
43.43.000 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION PROGRAMS	243,681	0	
GFBA	243,681	0	
43.P0006678 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION PROGRAMS	7,700	0	
GFBA / PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (P0006678):	7,700	0	
<u>NATIONAL SCIENCE FOUNDATION: , NATIONAL SCIENCE FOUNDATION</u>			
47.47.000 / NATIONAL SCIENCE FOUNDATION PROGRAMS	54,531	0	
GFBA	54,531	0	
<u>ENVIRONMENTAL PROTECTION AGENCY: , ENVIRONMENTAL PROTECTION AGENCY</u>			
66.SA-2017-54 / FACT SHEET & POWERPOINT ON PESTICIDE ...	5,481	0	
GGBA / PASS-THROUGH FROM EXTENSION FOUNDATION (SA-2017-54):	5,481	0	
<u>DEPARTMENT OF ENERGY: , DEPARTMENT OF ENERGY</u>			
81.168357 / SUPPORT OF INSTRUMENTATION AND CONTRO...	91,851	0	
GGBA / PASS-THROUGH FROM SLAC NATIONAL ACCELERATOR LABORATORY (168357):	91,851	0	
81.Purchase Order No. 623528 / ICARUS COSMIC RAY Tagger DEVELOPMENT	7,317	0	
GGBA	7,317	0	
81.Subcontract No. B623169 / DEFECT ENGINEERING AND TESTING FOR AD...	49,944	0	
GGBA	49,944	0	
81.446531 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	67,541	0	
GFBA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORIES (446531):	67,541	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: , DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
93.OCG6388B / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	223,255	0	
GFBA / PASS-THROUGH FROM MENTAL HEALTH CTR BOULDER CNTY (OCG6388B):	223,255	0	
93.93.379 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	1,175	0	
GFBA	1,175	0	
<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
97.045 / COOPERATING TECHNICAL PARTNERS	1,623,980	11,511	
PDAA	1,623,980	11,511	
97.041 / NATIONAL DAM SAFETY PROGRAM	202,432	20,685	
PEAA	202,432	20,685	

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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
97.008 / NON-PROFIT SECURITY PROGRAM	277,197	274,596	
RFAA	277,197	274,596	
97.036 / DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	22,660,522	21,428,336	
RFAA	22,660,522	21,428,336	
97.039 / HAZARD MITIGATION GRANT	8,716,825	7,562,963	
RFAA	8,716,825	7,562,963	
97.040 / CHEMICAL STOCKPILE EMERGENCY PREPAREDNESS PROGRAM	5,579,643	4,592,215	
RFAA	5,579,643	4,592,215	
97.042 / EMERGENCY MANAGEMENT PERFORMANCE GRANTS	5,989,087	3,022,604	
RFAA	5,989,087	3,022,604	
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	268,630	0	
RCAA	268,630	0	
97.047 / PRE-DISASTER MITIGATION	574,440	542,701	
RFAA	574,440	542,701	
97.067 / HOMELAND SECURITY GRANT PROGRAM	5,718,926	4,666,118	
RFAA	5,718,926	4,666,118	
97.046 / FIRE MANAGEMENT ASSISTANCE GRANT	6,332,128	0	
RFAA	6,332,128	0	
97.033 / DISASTER LEGAL SERVICES	9,200	0	
RFAA	9,200	0	
97.043 / STATE FIRE TRAINING SYSTEMS GRANTS	25,841	0	
RCAA	25,841	0	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
20.215 / HIGHWAY TRAINING AND EDUCATION	10,923	0	
GFEA	10,923	0	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</u>			
20.218 / MOTOR CARRIER SAFETY ASSISTANCE	3,844,582	0	
RBAA	3,844,582	0	
20.237 / MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	497,363	0	
RBAA	497,363	0	
20.232 / COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	176,939	0	
TAAA	176,939	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING (ACL)</u>			
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	39,342	0	
GFEA	39,342	0	
93.464 / ACL ASSISTIVE TECHNOLOGY	397,210	0	
GFEA	397,210	0	
93.051 / ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	42,858	38,945	
IHAA	42,858	38,945	
93.052 / NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	1,837,567	1,619,778	
IHAA	1,837,567	1,619,778	
93.072 / LIFESPAN RESPITE CARE PROGRAM	240,564	214,358	
IHAA	240,564	214,358	
93.234 / TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM	253,081	0	
IHAA	253,081	0	
93.630 / DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	979,389	243,858	
IHAA	979,389	243,858	
93.071 / MEDICARE ENROLLMENT ASSISTANCE PROGRAM	285,874	263,531	
SFAA	285,874	263,531	
93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	312,848	238,932	
IHAA	312,848	238,932	
93.041 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	42,718	42,718	
IHAA	42,718	42,718	
93.042 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	238,067	229,111	
IHAA	238,067	229,111	
93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	975,447	307,518	
IHAA	31,574	0	
SFAA	272,412	147,375	
UHAA	671,461	160,143	
93.324 / STATE HEALTH INSURANCE ASSISTANCE PROGRAM	637,711	411,830	
SFAA	637,711	411,830	
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT: , AGENCY FOR INTERNATIONAL DEVELOPMENT</u>			
98.10035947-S1, PO #0000169591 / GCAS-WATER	375,186	0	
GGBA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10035947-S1, PO #0000169591):	375,186	0	
<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN (OVW)</u>			
16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE	319,294	1,228	
GFEA	319,294	1,228	
16.590 / GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	287,383	127,652	
JAAA	117,857	0	
RDA	169,526	127,652	
16.017 / SEXUAL ASSAULT SERVICES FORMULA PROGRAM	295,159	277,060	
RDA	295,159	277,060	
16.588 / VIOLENCE AGAINST WOMEN FORMULA GRANTS	2,389,602	1,927,129	
RDA	2,389,602	1,927,129	
16.026 / OVW RESEARCH AND EVALUATION PROGRAM	2,496	0	
RDA	2,496	0	
<u>DEPARTMENT OF AGRICULTURE: FOREST SERVICE, DEPARTMENT OF AGRICULTURE</u>			
10.13-CR-11132422-029 / AIR POLLUTION RELATED VALUES SAMPLE T...	3,338	0	
GGBA	3,338	0	
10.13-CS-11020000-024 / BIOMASS PROGRAM COORDINATOR	44,195	0	
GGBA	44,195	0	
10.13-CS-11132420-254 / AN EVALUATION OF THE INTEGRATED RESOU...	102,193	36,941	
GGBA	102,193	36,941	
10.15-JV-11221636-126 / INCORPORATING CLIMATE CHANGE CONSIDER...	38,163	0	
GGBA	38,163	0	
10.15-PA-11020000-071 / UPPER SOUTH PLATTE COHESIVE STRATEGY ...	159,378	0	
GGBA	159,378	0	
10.16CS46 / (16-CS-11021300-046) WEMINUCHE BIGHORN SHEEP MONITORING PROJ	11,529	0	
PMAA	11,529	0	

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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)				
10.16PA43 / WILDLIFE WATER GUZZLER - (16-PA-11021500-043)			929	0
PMAA			929	0
10.17CS50 / 17-CS-11020000-050 COOPERATIVE ANS BOAT INSPECTIONS			96,623	0
PMAA			96,623	0
10.17-CR-11221611-191 / ARCHAEOLOGICAL SURVEY MITIGATION STUD...			34,395	0
GGBA			34,395	0
10.17-CR-11221611-030 / CA ARNG ITAM PROGRAM SUPPORT			337,350	0
GGBA			337,350	0
10.17-CR-11221611-054 / CALIFORNIA ARMY NATIONAL GUARD CULTUR...			134,362	0
GGBA			134,362	0
10.16-CS-11040300-057 / CHEATGRASS SEEDLING REDUCTION FOR RES...			19,371	0
GGBA			19,371	0
10.18-CR-11221611-046 / COMPLIANCE/POLLUTION PREVENTION PROGR...			730	0
GGBA			730	0
10.18-CR-11221611-089 / CULTURAL RESOURCES INTERN SUPPORT, CA...			816	0
GGBA			816	0
10.18-JV-11221635-013 / DEMOGRAPHIC PERFORMANCE AND LIDAR-DET...			33,057	0
GGBA			33,057	0
10.17-CR-11221611-198 / ENVIRONMENTAL PROGRAM EVALUATION PROJ...			70,747	0
GGBA			70,747	0
10.18-CR-11221611-038 / FIRE AND BIOLOGICAL EXPERTISE, USAG-HI			50,069	0
GGBA			50,069	0
10.18-CR-11221611-111 / FORT MCCOY - GIS ANALYST SUPPORT			3,248	0
GGBA			3,248	0
10.18-CR-11221611-037 / FORT STEWART ENDANGERED SPECIES MANAG...			40,608	0
GGBA			40,608	0
10.18-CR-11221611-007 / FORT STEWART INTEGRATED TRAINING AREA...			316,350	0
GGBA			316,350	0
10.17-CR-11221611-013 / FORT STEWART ITAM SRP			209,874	0
GGBA			209,874	0
10.17-CR-11221611-049 / FORT STEWART ITAM/SRP TRAVEL (MIPR 10...			4,760	0
GGBA			4,760	0
10.17-CR-11221611-014 / FORT STEWART NATURAL RESOURCES GIS SU...			56,001	0
GGBA			56,001	0
10.18-CR-11221611-097 / FORT WAINWRIGHT CONSERVATION GIS SUPPORT			123	0
GGBA			123	0
10.17-CR-11221611-048 / GEOGRAPHIC INFORMATION SYSTEM SERVICE...			64,052	0
GGBA			64,052	0
10.W9128F-16-2-0020 TO#0058 / INFORMATION MANAGEMENT SUPPORT FOR TH...			100,921	0
GGBA			100,921	0
10.17-CR-11221611-158 / INTEGRATED AREA MANAGEMENT (ITAM) PLA...			341,449	0
GGBA			341,449	0
10.18-CR-11221611-039 / INTEGRATED TRAINING AREA MANAGEMENT (...)			303,721	0
GGBA			303,721	0
10.16-CR-11221638-113 / INTERIOR WEST COMPONENTS OF THE FORES...			1,138,517	0
GGBA			1,138,517	0
10.17-CR-11221611-159 / LRAM AND RTLA SUPPORT			50,652	0
GGBA			50,652	0
10.17-CS-11020000-055 / MAPPING OF TWO SAGEBRUSH SUBSPECIES O...			11,422	0
GGBA			11,422	0
10.17-CR-11221611-055 / NATIONAL TRAINING CENTER, FORT IRWIN,...			35,211	0
GGBA			35,211	0
10.16-CS-11132214-337 / NATURAL RESOURCE CAREER DEVELOPMENT P...			37,417	0
GGBA			37,417	0
10.17-CS-11021211-033 / PAWNEE MONTANE SKIPPER CONSERVATION P...			12,000	0
GGBA			12,000	0
10.17-CS-11020000-007 / PLANNING FOR BIOLOGICAL RESOURCE CONS...			11	0
GGBA			11	0
10.17-CS-11132762-207 / PROTECTED AREA MANAGEMENT AND PUBLIC ...			112,718	0
GGBA			112,718	0
10.18-CR-11221611-047 / PTA ENVIRONMENTAL COMPLIANCE HAZARDOU...			48,964	0
GGBA			48,964	0
10.17-CS-11020000-033 / RIO GRANDE NATIONAL FOREST RARE PLANT...			22,289	0
GGBA			22,289	0
10.17-PA-11021300-028 / SAN JUAN NATIONAL FOREST, NATIONAL CO...			44,812	0
GGBA			44,812	0
10.18-CR-11221611-055 / SECTION 106 ARCHAEOLOGICAL STUDY AND ...			1,430	0
GGBA			1,430	0
10.16-JV-11221631-139 / STRATEGIC SCIENCE APPLICATION AND DEL...			7,566	0
GGBA			7,566	0
10.18-CS-11150100-001 / SUSTAINABLE RECREATION WORKING GROUP ...			9,999	0
GGBA			9,999	0
10.17-CR-11221611-154 / UPDATE TO INTEGRATED WILDFIRE MANAGEM...			12,889	0
GGBA			12,889	0
10.16-CS-11020000-026 / US FOREST SERVICE REGION 2 DATA EXCHANGE			4,310	0
GGBA			4,310	0
10.18-CR-11221611-063 / USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...			21,364	0
GGBA			21,364	0
10.18-CR-11221611-064 / USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...			88,879	0
GGBA			88,879	0
10.18-CR-11221611-065 / USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...			8,952	0
GGBA			8,952	0
10.16-CS-11021500-060 / WHITE RIVER NATIONAL FOREST CAVE BAT ...			10,134	0
GGBA			10,134	0
10.18-CR-11221611-040 / WILDFIRE RISK ASSESSMENT OF TEXAS ARM...			6,706	0
GGBA			6,706	0
10.17-CR-11221611-114 / WILDLAND FIRE SUPPORT			4,269	0
GGBA			4,269	0
10.18-CR-11221611-049 / WILDLAND FIRE SUPPORT, FORT INDIANTOW...			67	0
GGBA			67	0
10.16CS11 / (16-CS-11021300-013) MCPHEE RESERVOIR ANS WATERCRAFT INSPECT			43,295	0
PMAA			43,295	0
10.17CS15 / 17-CS-11020402-015 UNCOMPAHGRE PLATEAU ELK STUDY AGREEMENT			20,000	0
PMAA			20,000	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			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 TRANSPORTATION: FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION</u>			
20.Project 20827 / Routing #16-HA / BIKE CAGE AT UNIVERSITY STATION OF MA...	-3	0	
GGBA / PASS-THROUGH FROM BOULDER COUNTY, COLORADO (PROJECT 20827 / ROUTING #16-HA):	-3	0	
<u>DEPARTMENT OF STATE: , DEPARTMENT OF STATE</u>			
19.004725-00002 / BUILDING ACADEMIC NETWORKS FOR MAPPIN...	18,971	0	
GGBA / PASS-THROUGH FROM AAG-ASSOCIATION OF AMERICAN GEOGRAPHERS (004725-00002):	18,971	0	
19.004725-00003 / BUILDING ACADEMIC NETWORKS FOR MAPPIN...	25,200	0	
GGBA / PASS-THROUGH FROM AAG-ASSOCIATION OF AMERICAN GEOGRAPHERS (004725-00003):	25,200	0	
<u>DEPARTMENT OF AGRICULTURE: ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE</u>			
10.1571000370GR / RABIES IN THE AMERICAS CONFERENCE SUP...	1,535	0	
GGBA	1,535	0	
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION</u>			
15.156 / TRIBAL CLIMATE RESILIENCE	7,697	0	
GGBA	7,697	0	
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
17.282 / TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCT) GRANTS	747,513	0	
GJBA	406,751	0	
GJEA	161,251	0	
GJFA	23,604	0	
GJJA	30,690	0	
GJKA	27,973	0	
GJLA	25,532	0	
GTAA	71,712	0	
17.268 / H-1B JOB TRAINING GRANTS	867,822	129,835	
GJCA	867,822	129,835	
17.235 / SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	796,848	789,107	
IHAA	796,848	789,107	
17.225 / UNEMPLOYMENT INSURANCE	448,822,771	132,832	
KABA	448,822,771	132,832	
17.245 / TRADE ADJUSTMENT ASSISTANCE	1,789,193	1,499,297	
KADA	1,789,193	1,499,297	
17.271 / WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	206,900	0	
KADA	206,900	0	
17.273 / TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	276,770	26,847	
KADA	276,770	26,847	
17.277 / WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	1,790,830	1,242,986	
KADA	1,790,830	1,242,986	
17.285 / APPRENTICESHIP USA GRANTS	1,156,625	801,846	
KADA	1,156,625	801,846	
17.281 / WIOA DISLOCATED WORKER NATIONAL RESERVE TECHNICAL ASSISTANCE AND TRAINING	155,554	63,288	
KADA	155,554	63,288	
<u>DEPARTMENT OF COMMERCE: NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE</u>			
11.211641 / MRFSS STATISTICAL SUPPORT CONTRACT	16,955	0	
GGBA / PASS-THROUGH FROM ECS FEDERAL, INC. (211641):	16,955	0	
11.S2017-0130 / NATIONAL MESONET PROGRAM	137,767	0	
GGBA / PASS-THROUGH FROM SYNOPTIC DATA CORPORATION (S2017-0130):	137,767	0	
<u>DEPARTMENT OF DEFENSE: DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE</u>			
12.N62473-17-2-0006 / VEGETATION COMMUNITY MAPPING MARINE C...	53,870	0	
GGBA	53,870	0	
<u>DEPARTMENT OF THE INTERIOR: U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR</u>			
15.F14AC00608 60181BJ650 / PREBLE'S MEADOW JUMPING MOUSE POPULAT...	61,733	0	
GGBA	61,733	0	
15.F14AC00608 60181BJ650 / SENSITIVE SPECIES/BIODIVERSITY MANAGE...	105,358	0	
GGBA	105,358	0	
15.F14AC00608 60181BJ650 / BIOLOGICAL MONITORING ON FEDERAL LAND...	46,784	0	
GGBA	46,784	0	
15.F14AC00608 60181BJ650 / U.S. AIR FORCE ACADEMY PREBLE'S MEADO...	11,628	0	
GGBA	11,628	0	
<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR ENFORCEMENT</u>			
66.700 / CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	7,959	0	
GGBA	7,959	0	
<u>DEPARTMENT OF AGRICULTURE: FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE</u>			
10.006723-00002 / PARTICIPATORY RESEARCH TO QUANTIFY PR...	1,805	0	
GGBA	1,805	0	
<u>DEPARTMENT OF THE INTERIOR: NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR</u>			
15.F11AC91247 RM / DEVELOP, VERIFY, PROCESS, MAINTAIN & ...	21,696	0	
GGBA	21,696	0	
<u>DEPARTMENT OF VETERANS AFFAIRS: VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS</u>			
64.Unknown / VETERANS RECORDING FEE	953	0	
GGJA	953	0	
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. CITIZENSHIP AND IMMIGRATION SERVICES</u>			
97.010 / CITIZENSHIP EDUCATION AND TRAINING	20,466	0	
GJCA / PASS-THROUGH FROM COLORADO AFRICAN ORGANIZATION (CAO CITIZENSHIP PROJECT 134818):	20,466	0	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>			
20.514 / PUBLIC TRANSPORTATION RESEARCH, TECHNICAL ASSISTANCE, AND TRAINING	35,728	0	
GJDA / PASS-THROUGH FROM RTD (141733):	35,728	0	
20.509 / FORMULA GRANTS FOR RURAL AREAS	12,927,467	11,812,137	
HAAA	12,927,467	11,812,137	
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	222,046	222,046	
HAAA	222,046	222,046	
20.528 / RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	291,368	0	
SGAA	291,368	0	
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION AND ENFORCEMENT</u>			
15.252 / ABANDONED MINE LAND RECLAMATION (AMLR)	4,175,307	6,000	
PKAA	4,175,307	6,000	
15.250 / REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	2,249,718	0	
PKAA	2,249,718	0	
<u>DEPARTMENT OF DEFENSE: NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE</u>			
12.H98230-15-1-0204 / SW COLORADO MATH TEACHERS' CIRCLE	8	0	
GSAA / PASS-THROUGH FROM AMERICAN INSTITUTE OF MATHEMATICS (H98230-15-1-0204):	8	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			TOTAL	AMOUNT PASSED
CFDA OR OTHER ID NUMBER / PROGRAM NAME				THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			EXPENDITURES	SUBRECIPIENTS
<u>LIBRARY OF CONGRESS: , LIBRARY OF CONGRESS</u>				
42.GA08C0012 / LIBRARY OF CONGRESS - TPS COLORADO			66,651	0
GTAA			66,651	0
42.GA08C0018 / LIBRARY OF CONGRESS - TPS REGIONAL			554,640	0
GTAA			554,640	0
<u>DEPARTMENT OF AGRICULTURE, USDA, ASSISTANT SECRETARY FOR DEPARTMENTAL MANAGEMENT</u>				
10.443 / OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS			11,668	0
GYAA			11,668	0
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>				
20.608 / MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED			345,580	345,580
HAAA			345,580	345,580
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. COAST GUARD</u>				
97.012 / BOATING SAFETY FINANCIAL ASSISTANCE			622,746	0
PMAA			622,746	0
<u>DEPARTMENT OF THE INTERIOR: BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR</u>				
15.402431 / B605FC402431 BOR IMPROVEMENT AND DEVELOPMENT OF RECREATION			353,145	0
PMAA			353,145	0
<u>DEPARTMENT OF JUSTICE: FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE</u>				
16.50-DN-5331654 / TRAFFICKING AND ORGANIZED CRIME COALITION			8,720	0
RBAA			8,720	0
16.31E-DN-C68574 / SAFE STREETS TASK FORCE			15,515	0
RBAA			15,515	0
16.66F-DN-A53538-D / JOINT TERRORISM TASK FORCE (CSP INTERNATIONAL)			9,738	0
RBAA			9,738	0
16.66F-DN-A53538-D / JOINT TERRORISM TASK FORCE (CBI)			1,540	0
REAA			1,540	0
16.9A-DN-A-62491 / SAFE STREETS TASK FORCE (CBI)			16,246	0
REAA			16,246	0
<u>DEPARTMENT OF JUSTICE: , DEPARTMENT OF JUSTICE</u>				
16.281D-DN-C68842 / FEDERAL DRUG ENFORCEMENT PROGRAMS			7,491	0
RBAA			7,491	0
16.288-DN-C2696156 / FBI CYBER CRIME PREVENTION TASK FORCE			14,429	0
REAA			14,429	0
16.G16RM0018A/OCDETF / FEDERAL DRUG ENFORCEMENT PROGRAMS			18,097	0
REAA			18,097	0
16.FWB3000F/JLEOTFS4 / MARSHALS FUGITIVE TASK FORCE			11,112	0
REAA			11,112	0
<u>DEPARTMENT OF HOMELAND SECURITY: U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT, DEPARTMENT OF HOMELAND SECURITY</u>				
97.COCSP0000 / IMMIGRATION AND CUSTOMS ENFORCEMENT			32,891	0
RBAA			32,891	0
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF THE SECRETARY OF THE INTERIOR</u>				
15.427 / FEDERAL OIL AND GAS ROYALTY MANAGEMENT STATE AND TRIBAL COORDINATION			808,728	0
TAAA			808,728	0
15.437 / MINERALS LEASING ACT			102,947,579	102,947,579
WAAA			102,947,579	102,947,579
Grand Total			\$ 12,682,228,974	\$ 1,805,285,261

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 1 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the State to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Indirect Costs

The State of Colorado does not elect to charge a statewide de minimis rate of 10% of modified total direct costs.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "AMOUNT PASSED THROUGH TO SUBRECIPIENTS".

Note 4. Unemployment Insurance Expenditures

The State Department of Labor and Employment expended \$448,822,771 for grant 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, and Temporary Extended Unemployment Compensation (TEUC) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$49,365,722 and \$399,457,049, respectively.

Note 5. Disaster Relief Grants

The State Department of Public Safety reported expenditures of \$6,332,128 for grant 97.046 - Fire Management Assistance Grant and \$22,660,522 for grant 97.036 - Disaster Grants – Public Assistance (Presidentially Declared Disasters). \$6,332,128 and \$165,215 of these amounts, respectively, are related to reimbursements received in Fiscal Year 2018 for expenditures incurred in prior fiscal years.

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Note 6. Loan Balances for Federal Loan Programs

Federal student loan programs administered directly by Colorado institutions of higher education and the balances of directly administered loans outstanding as of June 30, 2018 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

Program Name	CFDA Number	Dept Code	Outstanding Balance 6/30/2018
Federal Family Education Loans	84.032	GDAA	\$6,897,763,447
Program Total			6,897,763,447
Federal Perkins Loan Program_Federal Capital Contributions	84.038	GFBA	17,793,003
	84.038	GFEA	4,461,546
	84.038	GGBA	11,863,418
	84.038	GGJA	2,693,932
	84.038	GJTA	729,181
	84.038	GKAA	3,392,504
	84.038	GLAA	3,555,061
	84.038	GTAA	8,402,407
	84.038	GWAA	987,043
	84.038	GYAA	418,805
	84.038	GZAA	870,159
Program Total			55,167,059
Nurse Faculty Loan Program (NFLP)	93.264	GFEA	683,798
	93.264	GKAA	696,993
Program Total			1,380,791
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	GFEA	2,062,434
Program Total			2,062,434
Nursing Student Loans	93.364	GFEA	2,333,267
Program Total			2,333,267
Total Loans Outstanding Balance			\$6,958,706,998

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Note 7. State Department Codes and Names

Dept Code	Dept Description	Dept Code	Dept Description
AAAA	DEPARTMENT OF PERSONNEL AND ADMINISTRATION	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
BAAA	DEPARTMENT OF AGRICULTURE	GWAA	WESTERN STATE COLORADO UNIVERSITY
BCAA	CONSERVATION BOARD	GYAA	ADAMS STATE UNIVERSITY
BDAA	AGRICULTURAL SERVICES CONSERVATION	GZAA	COLORADO MESA UNIVERSITY
BEAA	AGRICULTURAL SERVICES ANIMAL	HAAA	DEPARTMENT OF TRANSPORTATION
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	HTBA	STATEWIDE BRIDGE ENTERPRISE
BMAA	AGRICULTURAL MARKETS DIVISION	IHAA	DEPARTMENT OF HUMAN SERVICES
BPAA	AGRICULTURAL SERVICES PLANT	JAAA	JUDICIAL BRANCH
CAAA	DEPARTMENT OF CORRECTIONS	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
CFAA	CORRECTIONAL INDUSTRIES	KABA	DIVISION OF UNEMPLOYMENT INSURANCE
DAAA	DEPARTMENT OF EDUCATION	KADA	DIVISION OF EMPLOYMENT AND TRAINING
EAAA	OFFICE OF THE GOVERNOR	KAFA	LABOR MARKET INFORMATION
EBBA	COMMISSION ON COMMUNITY SERVICE	KATA	DIVISION OF OIL AND PUBLIC SAFETY
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	KAVA	DIVISION OF VOCATIONAL REHABILITATION
EFAA	COLORADO ENERGY OFFICE	LAAA	DEPARTMENT OF LAW
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	NAAA	DEPARTMENT OF LOCAL AFFAIRS
GAAA	DEPARTMENT OF HIGHER EDUCATION	NDRA	COMM DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY
GCAA	HISTORY COLORADO	NHAA	DIVISION OF HOUSING
GDA	COLLEGE ASSIST	NHBA	DIVISION OF HOUSING-PUBLIC HOUSING AGENCY
GFBA	UNIVERSITY OF COLORADO - BOULDER	NLAA	DIVISION OF LOCAL GOVERNMENT
GFCA	UNIVERSITY OF COLORADO - COLORADO SPRINGS	OAAA	DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
GFEA	UNIVERSITY OF COLORADO - DENVER	PAAA	DEPARTMENT OF NATURAL RESOURCES
GGBA	COLORADO STATE UNIVERSITY	PDAA	WATER CONSERVATION BOARD
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	PEAA	DIVISION OF WATER RESOURCES
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	PHAA	OIL AND GAS CONSERVATION COMMISSION
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GJBA	ARAPAHOE COMMUNITY COLLEGE	PMAA	DIVISION OF PARKS AND WILDLIFE
GJCA	COMMUNITY COLLEGE OF AURORA	RAAA	DEPARTMENT OF PUBLIC SAFETY
GJDA	COMMUNITY COLLEGE OF DENVER	RBAA	COLORADO STATE PATROL
GJEA	FRONT RANGE COMMUNITY COLLEGE	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GJFA	LAMAR COMMUNITY COLLEGE	RDAA	DIVISION OF CRIMINAL JUSTICE
GJGA	MORGAN COMMUNITY COLLEGE	REAA	COLORADO BUREAU OF INVESTIGATION
GJHA	OTERO COMMUNITY COLLEGE	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJJA	PIKES PEAK COMMUNITY COLLEGE	SAAA	DEPARTMENT OF REGULATORY AGENCIES
GJKA	PUEBLO COMMUNITY COLLEGE	SDAA	CIVIL RIGHTS DIVISION
GJLA	RED ROCKS COMMUNITY COLLEGE	SFAA	DIVISION OF INSURANCE
GJMA	TRINIDAD STATE JUNIOR COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJRA	NORTHEASTERN JUNIOR COLLEGE	SJAA	PHARMACY BOARD
GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GKAA	UNIVERSITY OF NORTHERN COLORADO	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GLAA	COLORADO SCHOOL OF MINES	VAAA	DEPARTMENT OF STATE
GSAA	FORT LEWIS COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION



REQUIRED

COMMUNICATIONS

LETTER





OFFICE OF THE STATE AUDITOR



December 18, 2018

DIANNE E. RAY, CPA
—
STATE AUDITOR

INDEPENDENT AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State) for the year ended June 30, 2018, and the related notes to the financial statements. We have also audited the State's budgetary comparison schedule—general fund component and the related note for the Fiscal Year Ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 4, 2018. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT MATTERS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in NOTE 1 to the financial statements contained in the State's Fiscal Year 2018 *Comprehensive Annual Financial Report* issued under separate cover. As described in NOTE 1.A., of the financial statements, the State adopted

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Statements of Governmental Accounting Standards (GASB Statements) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; No. 81, *Irrevocable Split-Interest Agreements*; No. 85, *Omnibus 2017*; and No. 86, *Certain Debt Extinguishment Issues* in Fiscal Year 2018. The University of Colorado and the Colorado Community College System have chosen to early implement GASB Statement No. 89, *Accounting for Interest Cost before the End of a Construction Period* for Fiscal Year 2018, which is reflected in the State's financial statements. Accordingly, the cumulative effect of these accounting changes as of the beginning of the fiscal year is reported in NOTE 15.B., of the financial statements. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. Except for the prior period adjustments reported in NOTE 15.A., of the financial statements, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were taxes receivable, allowance for doubtful accounts, depreciation of capital assets, net pension liabilities and other post-employment benefits (OPEB) related liabilities, pollution remediation obligation estimates, and year-end accruals. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were cash and investments, capital assets and their related depreciation, pension obligations, other postemployment benefits, prior period adjustments, over-expenditures, contingencies, and subsequent events.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. SECTION VII–APPENDIX B summarizes uncorrected misstatements of the financial statements. Management has determined, and we agree, that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. SECTION VII–APPENDIX B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested and received certain representations from management that are included in the management representation letter dated December 18, 2018.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the State’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the State's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and notes to the required supplementary information that include defined benefit pension plan and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures on the RSI do not provide us with sufficient evidence to express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and the schedule of TABOR revenue and computations, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, the budget and actual schedules-budgetary basis non-appropriated, and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing

RESTRICTION ON USE

Very truly yours,

Q. E. D.

VI-5



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						
2018-001	II-7	<p>The Department of Corrections should strengthen its internal controls over financial accounting processes by (a) formalizing and enforcing written policies and procedures to include capital asset and accounts payable processes, including those related to transferring construction-related expenditures to a construction in progress asset account at fiscal year end and to ensure that all expenditures and liabilities related to services performed prior to the end of the fiscal year have been recorded; and (b) providing adequate training to staff over the effective implementation and performance of internal control procedures related to transferring expenditures to a construction in progress asset account and to ensure that all expenditures and liabilities related to services performed prior to the end of the fiscal year have been recorded.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE	A 3/2019 B 3/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-002	II-14	<p>The Department of Corrections (Department) should strengthen its internal controls over procurement card expenditures by (a) ensuring that the procurement card administrator is fulfilling the duties and responsibilities outlined in the Procurement Card Program Handbook, including compliance reviews, sales tax inquiries, and declined transaction inquiries on a monthly basis; (b) providing training to procurement card users and approvers on a timely basis in accordance with the Procurement Card Program Handbook. The training should emphasize the importance of following the State's established procedures for review, approval, and maintenance of the procurement card statement and detailed receipts; and (c) instituting a required, routine process for reviewing all credit limit amounts on procurement cards to ensure that amounts are reasonable and appropriate for the needs of the individual cardholder to fulfill their duties and that the Department's use of procurement cards is within policies and intended use.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A 3/2019 B 3/2019 C 6/2019	N/A
2018-039	III-6	<p>The Department of Corrections should ensure that it complies with federal requirements and grant agreements for the International Corrections Management Training Center (Training Center) by (a) developing and implementing policies and procedures to ensure that trainee meal costs do not exceed applicable per diem rates; (b) enforcing timekeeping policies for supervisors, including timesheet reviews, specifically for those employees related to the Training Center program; (c) developing and implementing procedures to monitor budget-to-actual results, and at a level of detail outlined in the grant agreement; and (d) working with the Federal Bureau of International Narcotics and Law Enforcement Affairs to seek a budget amendment for future cost overruns, as appropriate, and as soon as they are anticipated.</p> <p>MATERIAL WEAKNESS</p>	19.703 (A)(B) INL	A AGREE B AGREE C AGREE D AGREE	A 2/2019 B 12/2018 C 3/2019 D 3/2019	Bradley Duca (719) 269-4214

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-040	III-11	<p>The Department of Corrections should implement internal controls to ensure that it complies with the cash management requirements for the International Corrections Management Training Center, also known as the Criminal Justice Systems, grant by developing and implementing cash management policies and procedures related to federal advances, including requirements for tracking interest earned on federal funds, and remitting any interest earned in excess of \$500 per year to the Department of Health and Human Services, Payment Management System.</p> <p>MATERIAL WEAKNESS</p>	19.703 (C) INL	AGREE	7/2019	Bradley Duca (719) 269-4214
2018-041	III-14	<p>The Department of Corrections should strengthen its internal controls to ensure that it complies with federal reporting requirements for the International Corrections Management Training Center by ensuring that it appropriately communicates and enforces grant management reporting policies and procedures. This should include ensuring that staff document the review and approval of its federal reports prior to submission.</p> <p>MATERIAL WEAKNESS</p>	19.703 (L) INL	AGREE	3/2019	Bradley Duca (719) 269-4214

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-042	III-19	<p>The Department of Corrections (Department) should ensure that it complies with the grant requirements for the International Corrections Management Training Center program by (a) developing and implementing policies and procedures that require that the Department obtain pre-approval from the Bureau of International Narcotics and Law Enforcement Affairs (INL) for each course that will be provided during the fiscal year. This should include maintaining supporting documentation indicating INL review and approval for each course; (b) developing and implementing policies requiring that each training report and incident report be properly reviewed prior to submission to INL, and requiring that evidence of each review be maintained; and (c) developing and implementing policies requiring that all pre- and post-assessment results be properly reviewed to ensure that the reports are completed and reported on in accordance with the grant agreement.</p> <p>MATERIAL WEAKNESS</p>	19.703 (A) INL	A AGREE B AGREE C AGREE	A 3/2019 B 3/2019 C 3/2019	Bradley Duca (719) 269-4214
2018-043	III-25	<p>The Department of Corrections (Department) should strengthen its internal controls to ensure that it complies with the cash management and federal reporting requirements for the Wild Horse and Burro Resource Management Program (WHIP) by (a) finalizing and implementing policies and procedures, and working with the federal Bureau of Land Management (BLM), to ensure that the Department's updated WHIP policies and procedures align with BLM requirements; and (b) submitting corrected reimbursement requests and federal reports for Fiscal Year 2017, and continuing to work with BLM staff to resolve identified differences.</p> <p>SIGNIFICANT DEFICIENCY</p>	15.229 (C)(L) DOI	A AGREE B AGREE	A 10/2018 B 4/2019	Bradley Duca (719) 269-4214

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
OFFICE OF THE GOVERNOR						
2018-003	II-20	The Governor's Office of Information Technology (OIT) should improve change management controls and comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075 for the Colorado Unemployment Benefits System and the Colorado Automated Tax System, and immediately correct the issues identified in the confidential finding. MATERIAL WEAKNESS	N/A	AGREE	6/2019	N/A
2018-004	II-24	The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to implement and improve information security controls over the mainframe to ensure compliance with Colorado Information Security Policies and OIT Cyber Policies by (a) mitigating the information security problem noted in the confidential finding PART A; (b) working with the Department of Personnel & Administration to review and implement the Standard Operating Procedures noted in the confidential finding PART B; (c) mitigating the information security problem noted in the confidential finding PART C; (d) mitigating the information security problem noted in the confidential finding PART D; and (e) documenting and implementing information security controls to mitigate the problem noted in the confidential finding PART E. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE	A 3/2019 B 3/2019 C IMPLEMENTED D IMPLEMENTED E 3/2019	N/A
2018-005	II-27	The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to improve Colorado Personnel Payroll System (CPPS) change management controls by requiring access reviews over the CPPS test and production environments, according to policy requirements, to ensure that access is provisioned appropriately. SIGNIFICANT DEFICIENCY	N/A	AGREE	IMPLEMENTED	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-006	II-31	<p>The Governor's Office of Information Technology (OIT) should continue to improve Colorado Personnel Payroll System (CPPS) controls over system interfaces and disaster recovery processes by working with the Department of Personnel & Administration's Office of the State Controller to prioritize staffing assignments and create processes to (a) review all interfaces related to CPPS on a periodic basis to ensure that proper security controls are in place and appropriately identify and hold personnel accountable for managing these interfaces; and (b) develop a CPPS disaster recovery plan, incorporating all critical components associated with CPPS and policy requirements.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE	A 3/2019 B 3/2019	N/A
2018-007	II-34	<p>The Governor's Office of Information Technology (OIT) should reprioritize staffing to strengthen information security controls over the Colorado Personnel Payroll System (CPPS) and comply with Colorado Information Security Policies and OIT Cyber Policies by (a) retaining application audit logs for a minimum of 1 year; (b) configuring service accounts to be locked after the maximum number of three invalid login attempts; and (c) monitoring and periodically reviewing service accounts.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A 1/2019 B IMPLEMENTED C IMPLEMENTED	N/A
2018-008	II-39	<p>The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) implementing the access management related recommendation to mitigate the specific problem noted in the confidential finding PART A; (b) implementing the enterprise wide access solution; (c) complying with updated OIT Cyber Policies related to system security configuration requirements; and (d) defining, in OIT Cyber Policies, the appropriate roles and responsibilities for the distribution and review of system security information.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A DISAGREE B AGREE C AGREE D AGREE	A NOT APPLICABLE B 6/2019 C 1/2019 D 5/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-009	II-42	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. SIGNIFICANT DEFICIENCY	N/A	AGREE	6/2019	N/A
2018-010	II-44	The Governor's Office of Information Technology should improve information security controls by (a) implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding and to ensure compliance with applicable laws, regulations, and policies; and (b) implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding and to ensure compliance with applicable laws, regulations, and policies. SIGNIFICANT DEFICIENCY	N/A	A DISAGREE B AGREE	A NOT APPLICABLE B 5/2019	N/A
2018-011	II-47	The Governor's Office of Information Technology should improve information security controls over the CORE interface server by (a) reprioritizing staff to establish procedures to mitigate the specific related problems noted in the confidential finding and (b) configuring the system to ensure compliance with all relevant information security policies to mitigate the specific related problems noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 3/2019 B 1/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-012	II-49	<p>The Governor's Office of Information Technology (OIT) should ensure physical security over the State's main data center by (a) establishing formalized access management processes to mitigate the specific related problems noted in the confidential finding; (b) ensuring compliance with Colorado Information Security Policies, OIT Cyber Policies, and OIT's data center standard operating procedures, related to physical access management; (c) establishing formalized policies, procedures, and written agreements over physical access to mitigate the specific related problems noted in the confidential finding; and (d) establishing formalized policies, procedures, and written agreements over physical access to mitigate the specific related problems noted in the confidential finding.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE D AGREE	A 10/2018 B 4/2019 C 1/2020 D 1/2020	N/A
2018-013	II-49	<p>The Governor's Office of Information Technology (OIT) should improve oversight of CGI, as the CORE application's third-party service provider, to ensure compliance with the Colorado Information Security Policies (Security Policy or Policies) by (a) amending the CGI contract as necessary to clearly and unambiguously state that the contractor is required to comply with all current and future updated State of Colorado Information Security Policies; (b) ensuring it has a process and effective mechanism in place to assess CGI for compliance with the CISPs including ensuring that CGI's policies and procedures for CORE comply with the Security Policies; and (c) amending the CGI contract as necessary to assign DPA/OSC primary responsibility for contract oversight, while stipulating that OIT should continue to ensure compliance with the Security Policies.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A IMPLEMENTED B 7/2018 C 7/2018	NA

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-014	II-49	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. SIGNIFICANT DEFICIENCY	N/A	AGREE	12/2018	N/A
2018-022	II-84	The Governor's Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve information security controls for the Colorado Unemployment Benefits System, Colorado Automated Tax System, and Colorado Labor and Employment Applicant Resource systems, and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by (a) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART A; and (b) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART B. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A
2018-024	II-88	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. SIGNIFICANT DEFICIENCY	N/A	AGREE	1/2019	N/A

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DEPARTMENT OF HEALTH CARE POLICY AND FINANCING						
2018-015	II-55	The Department of Health Care Policy and Financing should strengthen its internal controls over financial accounting processes by (a) performing an adequate and effective review of its financial transactions and (b) enhancing fiscal year-end training for staff over the effective implementation and performance of internal control procedures and appropriate completion of fiscal year-end exhibits. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A
2018-044	III-43	The Department of Health Care Policy and Financing should strengthen its internal controls over, and ensure it complies with, state and federal regulations for the Medicaid Program by (a) providing adequate training to the counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, obtaining a Social Security Number when required, and processing applications in a timely manner. The training should focus on and target counties and MA sites with issues identified in the audit; (b) monitoring local counties and MA sites by performing Medicaid eligibility reviews; and (c) researching and resolving CBMS system issues identified in our audit. MATERIAL WEAKNESS	93.778 (A)(B)(E) HHS	A AGREE B AGREE C AGREE	A 12/2019 B 12/2019, DEPENDENT UPON AVAILABLE FUNDING C 7/2020	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-045	III-51	<p>The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by (a) researching and resolving Colorado Benefits Management System (CBMS) and Colorado interChange system programming issues to ensure that correct eligibility information is displayed in both systems; (b) identifying any cases affected by the system issues noted in our audit, and correcting eligibility information in Colorado interchange; (c) establishing a reconciliation process between CBMS and Colorado interChange to ensure that the eligibility information in CBMS is correctly reflected in Colorado interchange; and (d) monitoring the local counties and Medical Assistance eligibility sites to ensure that they are addressing any issues identified by the fiscal agent through error reports.</p> <p>MATERIAL WEAKNESS</p>	<p>93.778 (A)(B)(E) HHS</p>	<p>A AGREE B AGREE C AGREE D AGREE</p>	<p>A IMPLEMENTED B IMPLEMENTED C 12/2019 D 7/2019</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-046	III-59	<p>The Department of Health Care Policy and Financing should improve its controls over the Medicaid and Children's Health Insurance Program provider eligibility determination and enrollment by monitoring its fiscal agent to ensure that it complies with federal and state requirements. Specifically, it should be (a) working with its fiscal agent to ensure that Colorado interChange is performing required database matches, including Social Security Administration Death Master File database checks, during enrollment and re-enrollment as intended and appropriately marking the results; (b) ensuring that its fiscal agent is maintaining required documentation within application records to demonstrate compliance with federal requirements and state regulations; and (c) ensuring that Colorado interChange is displaying consistent provider information within the system when providers are revalidated.</p> <p>MATERIAL WEAKNESS</p>	<p>93.767 93.778 (A)(B)(N) HHS</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 7/2019 B IMPLEMENTED C IMPLEMENTED</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

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2018-047	III-66	<p>The Department of Health Care Policy and Financing should strengthen its internal controls over monitoring of provider health and safety standards by (a) following its current policy for monitoring the Colorado Department of Public Health and Environment's (CDPHE) standard surveys and certifications to ensure compliance with state and federal regulations and updating its policy to include maintaining documentation of the meetings held with CDPHE and Centers for Medicare and Medicaid Services and review of survey reports; and (b) developing a mechanism to proactively identify delays in standard surveys and certifications of nursing facilities and intermediate care facilities for individuals with intellectual disabilities.</p> <p>MATERIAL WEAKNESS</p>	<p>93.777 (A)(B)(N) HHS</p>	<p>A AGREE B AGREE</p>	<p>A 6/2019 B 6/2019</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-048	III-71	<p>The Department of Health Care Policy and Financing should strengthen its internal controls over its Medicaid contractor for its inpatient hospital and long-term care facility audits by developing, implementing, and documenting formal policies and procedures to include using the preexisting reports to proactively monitor the contractor to ensure that it is completing audits in accordance with federal regulations and within established contractual timeframes.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.778 (A)(B)(N) HHS</p>	<p>AGREE</p>	<p>6/2019</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-049	III-75	<p>The Department of Health Care Policy and Financing should improve its internal controls over subrecipient monitoring for the Medicaid and State Children's Health Insurance Programs by implementing its draft subrecipient monitoring policies and procedures and performing the required risk assessments to ensure compliance with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.767 93.778 (M) HHS</p>	<p>AGREE</p>	<p>IMPLEMENTED</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

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2018-050	III-89	<p>The Department of Health Care Policy and Financing should evaluate the effectiveness of recent improvements to the user interface and reporting functionality of the Benefits Utilization System (BUS), gather input from the Community-Centered Boards, and make additional improvements to the BUS or its successor system, as needed, to facilitate the tracking of required contacts with Home and Community-Based Services waiver program recipients, including face-to-face monitoring visits.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	AGREE	6/2019	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-051	III-100	<p>The Department of Health Care Policy and Financing should take steps to ensure that all claims paid to the Community-Centered Boards (CCBs) for Targeted Case Management are supported by documentation in the Benefits Utilization System (BUS) or its successor system, including (a) investigating the claims we identified as lacking supporting documentation in the BUS and recovering any overpayments, as appropriate; (b) monitoring the CCBs' use of the BUS's monthly log note reports and making improvements to the BUS, or its successor system, as necessary, to ensure that it provides accurate and necessary information for CCBs to verify accuracy of billing claims for Targeted Case Management; and (c) monitoring the functionality of the BUS user interface, or its successor system, and making improvements, as necessary, to resolve system issues that may be causing duplicate log notes.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	<p>A AGREE</p> <p>B AGREE</p> <p>C AGREE</p>	<p>A 7/2019</p> <p>B 6/2019</p> <p>C 6/2019</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-052	III-110	<p>The Department of Health Care Policy and Financing should implement written billing guidance and controls to help ensure that its payments to Community-Centered Boards (CCBs) for Targeted Case Management are reasonable. The guidance and controls should (1) help ensure that the CCBs do not bill for case manager time that is not worked and (2) clarify how the CCBs should bill for small time increments.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	AGREE	7/2020	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-053	III-117	<p>The Department of Health Care Policy and Financing should strengthen its controls in the Colorado interChange to ensure that claims for services provided through Medicaid Home and Community-Based Services waiver programs are paid only when there is a proper prior authorization. Such controls should be designed to prevent paying claims that do not have coding that exactly matches a prior authorization for the program recipient.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	AGREE	9/2019	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-054	III-117	<p>The Department of Health Care Policy and Financing should review the payments made for the 6,130 service claims without matching prior authorization identified in the audit to determine whether the payments were allowable and recover unallowable payments and over-payments, as appropriate. Until the Department implements RECOMMENDATION 2018-053, it should also review claims that were paid after the audit review period to determine whether any lacked prior authorization and recover unallowable payments and over-payments, as appropriate.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	AGREE	9/2019	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-055	III-119	The Department of Health Care Policy and Financing should improve controls over its financial reporting internal controls, and ensure compliance with federal regulations by holding vendors accountable for contract provisions, including requirements to provide SOC 1, Type II reports, as well as reports from related subservice organizations, on an annual basis, for systems implemented under the COMMIT project. The reports should cover all managed system components, including database controls, relevant to internal controls over financial reporting. MATERIAL WEAKNESS	93.767 93.777 93.778 (A)(B)(N) HHS	AGREE	12/2018	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2018-056	III-119	The Department of Health Care Policy and Financing should improve its controls over providers participating in the Medicaid program by (a) ensuring that provider licensing information contained in Colorado interChange is current, and ensuring that providers are appropriately licensed and in compliance with federal regulations while enrolled in the program; and (b) documenting policies and procedures for the monitoring process over its Medicaid provider eligibility fiscal agent to ensure that the fiscal agent is in compliance with their contract. SIGNIFICANT DEFICIENCY	93.767 93.778 (A)(B)(N) HHS	A AGREE B AGREE	A 12/2018 B 12/2018	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2018-057	III-120	The Department of Health Care Policy and Financing should improve its internal controls over the timely processing of medical claims for the Medicaid program by (a) ensuring that monthly claims payment monitoring reports are generated and reviewed by the Department throughout the fiscal year; and (b) documenting policies and procedures over the timely processing of claims payments to ensure the fiscal agent is in compliance with its contract, including a requirement for appropriate documentation to substantiate that monitoring activities were conducted. SIGNIFICANT DEFICIENCY	93.778 (A)(B) HHS	A AGREE B AGREE	A 12/2018 B 12/2018	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-058	III-120	The Department of Health Care Policy and Financing should develop and implement interim policies and procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations while it awaits for the implementation of the State's new timekeeping system. SIGNIFICANT DEFICIENCY	93.767 93.777 93.778 (B) HHS	AGREE	12/2018	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
DEPARTMENT OF HIGHER EDUCATION—ADAMS STATE UNIVERSITY						
2018-016	II-63	Adams State University should continue to improve its internal controls over financial activities by (a) providing training to staff over the effective implementation of policies, procedures, and internal controls related to specific account balances and transaction activity; and (b) ensuring established internal controls, including segregation of duties and secondary review and approval processes, are effective, demonstrated by eliminating the types of errors identified in this audit. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 5/2019 B 5/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-059	III-126	<p>Adams State University should improve internal controls over Student Financial Aid (SFA) Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by (a) developing and implementing policies and procedures that clearly outline responsibilities of the records office and the financial aid office for enrollment reporting, to ensure participating students' information is accurately reported; (b) updating policies and procedures to address available SFA regulatory alerts to assist with the accurate reporting of student enrollment. This should include clear direction for staff to utilize USDE-provided reports, such as the Enrollment Errors Report (SCHER5), to identify and resolve errors; (c) training staff in the records office and financial aid office over the effective communication and implementation of these policies and procedures; and (d) implementing an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS are accurate.</p> <p>SIGNIFICANT DEFICIENCY</p>	84.063 84.268 (N) ED	AGREE	3/2019	<p>Leanne Lounsbury (719)587-8042</p>

DEPARTMENT OF HIGHER EDUCATION—COMMUNITY COLLEGE SYSTEM						
2018-060	III-133	<p>The Colorado Community College System should strengthen internal controls over its federal Student Financial Aid programs by establishing policies and procedures to ensure that all students who fail to submit verification documentation are reevaluated by the financial aid office and any aid previously received during the award year be returned as outlined in the federal guidelines, as applicable.</p> <p>SIGNIFICANT DEFICIENCY</p>	84.063 (N) ED	AGREE	2/2019	<p>Lisa Grefrath 303-595-1575</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION—UNIVERSITY OF COLORADO						
2018-017	II-69	The University of Colorado should strengthen internal controls over cash reporting by ensuring that all bank accounts are reconciled in a timely manner. When a new bank account is established, the Office of the University Controller should clearly communicate to the University of Colorado Boulder the responsibility for reconciling the account to ensure reconciling items are properly identified and resolved and that cash balances are properly reflected on the general ledger and financial statements. SIGNIFICANT DEFICIENCY	N/A	AGREE	10/2018	N/A
2018-061	III-138	The University of Colorado should ensure it complies with federal Student Financial Aid enrollment reporting requirements by requiring CU Denver Anschutz to monitor changes in protocol at the National Student Clearinghouse (Clearinghouse) and to institute alternate processes for submitting student statuses to the Clearinghouse in the event of a full or partial rejection of a submission. Such processes may include manual updating of students' statuses or submitting alternate file formats that the Clearinghouse will accept and that will ensure that enrollment information is reported to the federal government timely and accurately. SIGNIFICANT DEFICIENCY	84.063 84.268 (N) ED	AGREE	9/2018	Justin Jaramillo 303-315-1845
DEPARTMENT OF HIGHER EDUCATION—METROPOLITAN STATE UNIVERSITY OF DENVER						
2018-018	II-72	Metropolitan State University of Denver (University) should improve information technology controls for Banner by (a) strengthening its internal controls over change management and (b) communicating policies and procedures to all applicable employees to ensure that processes are followed in the event of staff turnover. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-019	II-75	Metropolitan State University of Denver should improve internal controls over computer operations by ensuring that it has the necessary staff to (a) prioritize the mitigation of the specific problem noted in the confidential finding PART A, and (b) mitigate the specific problem noted in the confidential finding PART B. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 5/2020	N/A
2018-020	II-77	Metropolitan State University of Denver should ensure that appropriate management oversight is in place to enforce consistent application of the account management policy to mitigate the specific information security problem noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	AGREE	5/2019	N/A
DEPARTMENT OF HUMAN SERVICES						
2018-062	III-145	The Department of Human Services should work with the Governor's Office of Information Technology to strengthen information technology general controls over the Child Care Automated Tracking System (CHATS) system by (a) implementing procedures to ensure sufficient account management internal controls are in place to address the problems identified in the detailed confidential finding, (b) developing and communicating account management policies and procedures to address the problems identified in the detailed confidential finding, and (c) ensuring that the account management problems noted in the detailed confidential finding are addressed in the CHATS modernization project when the new system is implemented. MATERIAL WEAKNESS	93.575 93.596 (A)(B)(E)(M) HHS	A AGREE B AGREE C AGREE	A 3/2019 B 3/2019 C 3/2019	Clint Woodruff (303)866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-063	III-152	<p>The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the federal Colorado Child Care Assistance Program (CCCAP) requirements by (a) ensuring that county caseworkers are appropriately trained on CCCAP areas and internal control procedures, including requiring that representatives from all counties attend the training; (b) improving its CCCAP county review process to ensure that caseworkers follow the CCCAP's policies and procedures regarding case file documentation, timely processing of applications and redeterminations, case closures, and income calculations; and (c) correcting the errors related to the parental fee calculation within the Child Care Automated Tracking System.</p> <p>MATERIAL WEAKNESS</p>	<p>93.575 93.596 (A)(B)(E)(M) HHS</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 7/2019 B 7/2019 C 7/2019</p>	<p>Clint Woodruff (303)866-2732</p>
2018-064	III-158	<p>The Department of Human Services should improve its internal controls over its provider inspection process for the Colorado Child Care Assistance Program by (a) improving its monitoring process to ensure that licensing staff follow up on untimely and incomplete provider responses, and to ensure providers initial and acknowledge inspection reports at the time they receive them, as defined in the Division of Early Care and Learning's (Division) Standard Operating Procedures; and (b) continuing to provide detailed training to licensing specialists on specific licensing requirements and procedures to follow and address untimely and/or incomplete responses as defined in the Division's Standard Operating Procedures.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.575 93.596 (N) HHS</p>	<p>A AGREE B AGREE</p>	<p>A 3/2019 B 3/2019</p>	<p>Clint Woodruff (303)866-2732</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-065	III-164	<p>The Department of Human Services (Department) should strengthen its internal controls over third-party service organizations systems by (a) ensuring that the Department's policies and procedures requiring reviews and follow-up processes for identifying and addressing exceptions associated with the Colorado Benefits Management System (CBMS) for the System and Organization Controls (SOC) reports are enforced. This should include ensuring that exceptions noted in the SOC reports are remediated; (b) documenting within policies and procedures a process for ensuring that all relevant service provider and subservice organization SOC reports are obtained and reviewed and that Complementary User Entity Controls noted in the CBMS SOC reports are fully assessed and implemented by the Department; and (c) working with the U.S. Department of Agriculture to determine whether the period of coverage currently provided in its Electronic Benefits Transfer (EBT) service provider's SOC report complies with federal regulations and that the second service organization provides a SOC report. If not, the Department should take steps to ensure compliance, such as specifying and enforcing an appropriate period of coverage in its EBT service provider contract that will ensure that the audit period provides coverage in accordance with federal requirements.</p> <p>SIGNIFICANT DEFICIENCY</p>	10.551 (A),(B),(N) USDA	A PARTIALLY AGREE B PARTIALLY AGREE C DISAGREE	A 5/2019 B 5/2019 C NO LONGER APPLICABLE	Clint Woodruff (303)866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF LABOR AND EMPLOYMENT						
2018-021	II-83	<p>The Department of Labor and Employment should work with the Governor's Office of Information Technology (OIT) and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR systems, and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by (a) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART A; (b) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART B; and (c) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART C.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A 6/2019 B 2/2019 C 2/2019	N/A
2018-023	II-87	<p>The Department of Labor and Employment should work with the Governor's Office of Information Technology and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to (a) implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART A; (b) implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART B; and (c) hold the CLEAR vendor accountable for contract provisions to ensure they are complying with Colorado Information Security Policies.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A 6/2019 B 1/2020 C 1/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-025	II-89	<p>The Colorado Department of Labor and Employment should work with the Governor's Office of Information Technology to ensure compliance with Colorado Information Security Policies and improve information technology general controls over the Colorado Unemployment Benefits System and Colorado Automated Tax System by ensuring that audit logging is designed, built, implemented, and operational as part of the Unemployment Insurance Modernization project.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	AGREE	12/2018	N/A
DEPARTMENT OF PERSONNEL & ADMINISTRATION						
2018-026	II-99	<p>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.</p> <p>MATERIAL WEAKNESS</p>	N/A	AGREE	9/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-027	II-105	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over pension and other post-employment benefit reporting by (a) updating and implementing its documented policies and procedures related to financial statement reporting and note disclosures required by GASB Statement No. 68, <i>Accounting and Financial Reporting for Pensions</i> (GASB 68), and GASB Statement No. 75, <i>Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions</i> (GASB 75), to include sufficient details related to the preparation and supervisory review of the note disclosures and supporting documentation to ensure that all elements agree to the underlying accounting records and that financial reporting meets statutory and generally accepted accounting principles requirements; and (b) establishing and implementing a process to obtain information from the State's higher education institutions on all types of pension and other postemployment benefit plans offered by the institutions. The OSC should compile this information, document its analysis, and include the appropriate disclosures for GASBs 68 and 75 in its financial statements.</p> <p>MATERIAL WEAKNESS</p>	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-028	II-111	<p>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) designing and implementing effective internal controls to track, analyze, implement, and communicate new GASB statements and GASB implementation guides for the State's financial statements. These internal controls should include detailed documentation of the OSC's analysis, conclusions, and communication of the impact of new GASB statements and GASB implementation guides to the State's financial statements, including documented review and approval of these analyses and conclusions; (b) updating the process for the Statement of Cash Flows (Cash Statement) to include guidance for manual adjustments to the Cash Statement, including documentation, review, and approval requirements; (c) developing and implementing a process to perform a comparison of agencies' and higher education institutions' standalone Statements of Cash Flows to the Cash Statement, research variances, and make corrections to the Cash Statement if needed; and (d) requiring OSC financial reporting staff to obtain training on new GASB statements and GASB implementation guides and implementing a process for verifying that financial reporting staff receive this training.</p> <p>MATERIAL WEAKNESS</p>	N/A	A AGREE B AGREE C AGREE D AGREE	A 3/2019 B 6/2019 C 12/2019 D 4/2019	N/A
2018-029	II-116	<p>The Department of Personnel & Administration's Office of the State Controller should ensure that it meets statutory requirements by requesting a formal interpretation of the pay-date shift statute and how it relates to the State's institutions of higher education from the Attorney General's Office, and communicate that information to the institutions of higher education.</p> <p>NOT CLASSIFIED—NOT AN INTERNAL CONTROL ISSUE</p>	N/A	AGREE	2/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-030	II-120	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over prior period adjustments by (a) designing and implementing internal controls over accounting entries made by departments to correct errors in prior year(s) financial activity so the OSC can identify and analyze the corrections to determine the impact to the State's Basic Financial Statements and Comprehensive Annual Financial Report and comply with Governmental Accounting Standards Board Statement No. 62 and (b) revising the <i>Fiscal Procedures Manual</i> to provide guidance to departments regarding prior period adjustments consistent with the internal controls implemented in PART A.</p> <p>MATERIAL WEAKNESS</p>	N/A	A AGREE B AGREE	A 3/2019 B 3/2019	N/A
2018-031	II-127	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should improve internal controls related to the American Institute of Certified Public Accountants' Standards for Attestation Engagements 18 System and Organization Controls 1, Type II reports (SOC Reports) by (a) creating and implementing documented policies and procedures around performing risk assessment and planning related to the State's IT systems to determine which are critical to the State's Comprehensive Annual Financial Report, which require SOC Reports, and tracking SOC Report opinions; (b) providing contract template information for SOC Reports related to financial reporting. The OSC should review contracts that may require SOC Reports and determine how to proceed with the contract; and (c) including SOC Report guidance related to financial reporting in the OSC's <i>Fiscal Procedures Manual</i>, including department responsibilities related to SOC Reports and working with service organizations to resolve internal control issues identified in SOC Reports.</p> <p>MATERIAL WEAKNESS</p>	N/A	A AGREE B AGREE C AGREE	A 6/2019 B 12/2019 C 3/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-032	II-131	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
2018-033	II-134	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen internal controls over year-end adjustments to ensure that the State's financial statements are fairly stated at fiscal year-end by (a) creating, documenting, and implementing formalized procedures for monitoring and reviewing the OSC recurring entries. This should include implementing a process for working with each department to identify and obtain information on all year-end recurring entries; and (b) evaluating its variance analytics process to ensure that thresholds are reasonably set to identify significant misstatements. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A
2018-034	II-136	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. SIGNIFICANT DEFICIENCY	N/A	AGREE	6/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-035	II-136	<p>The Department of Personnel and Administration's (DPA's) Office of the State Controller (OSC) should remediate over the Colorado Personnel Payroll System (CPPS) security risks by working with the Governor's Office of Information Technology (OIT) to create processes to (a) review all data transmissions related to CPPS and ensure that sensitive data are encrypted during internal and external transmissions; (b) review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces; (c) update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies; and (d) test the disaster recovery plan, mitigate identified gaps, and ensure that the required infrastructure components to restore the system are in place.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A PARTIALLY AGREE</p> <p>B AGREE</p> <p>C AGREE</p> <p>D AGREE</p>	<p>A 6/2019</p> <p>B NO LONGER APPLICABLE</p> <p>C NO LONGER APPLICABLE</p> <p>D IMPLEMENTED</p>	N/A
2018-066	III-174	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over the preparation of the Statewide Indirect Cost Allocation Plan (SWCAP) to ensure that it is accurate, complete, and compliant with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) by (a) updating its current policies and procedures to include steps to validate the mathematical accuracy and completeness of the SWCAP schedules prior to submission to the federal Department of Health and Human Services' Division of Cost Allocation; and (b) ensuring that the updated policies and procedures define the roles and responsibilities for staff supervisory review(s) of the SWCAP and requiring the maintenance of sufficient documentary evidence of supervisory reviews.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>12.632</p> <p>17.207</p> <p>17.804</p> <p>17.801</p> <p>19.703</p> <p>64.015</p> <p>66.605</p> <p>84.287</p> <p>93.575</p> <p>93.596</p> <p>93.767</p> <p>93.775</p> <p>93.777</p> <p>93.778</p> <p>93.959</p> <p>93.667</p> <p>(B)</p> <p>DOD, DOI, DOL, DOS, VA, EPA, ED, HHS</p>	<p>A AGREE</p> <p>B AGREE</p>	<p>A 1/2019</p> <p>B 1/2019</p>	<p>Bhavna Punatar</p> <p>303-866-4344</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT						
2018-036	II-144	The Department of Public Health and Environment should strengthen its internal controls over financial activities by (a) providing adequate training and cross training to new employees and to existing employees taking on new functions, to ensure that they understand how to accurately perform the required accounting tasks and related internal control procedures in a timely manner; and (b) ensuring that all prepared exhibits and the associated supporting documentation are accurate and complete, and that appropriate supervisory reviews of the exhibits are completed prior to submission to the Office of the State Controller. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A
2018-037	II-147	The Department of Public Health and Environment should strengthen its internal controls over interagency billings by establishing and implementing cross training of employees over the interagency billing function and emphasizing the importance of timely billing. SIGNIFICANT DEFICIENCY	N/A	AGREE	6/2019	N/A
DEPARTMENT OF REVENUE						
2018-038	II-153	The Department of Revenue (Department) should improve oversight of vendor contract compliance by (a) formalizing a process to monitor FAST Enterprise's (FAST) compliance with the contract provision ensuring that FAST performs a semi-annual review of the State's Security Policies, and (b) documenting a process for monitoring the activities of FAST to measure compliance with the existing contract and performance expectations as required by the Department's contract management policy. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 1/2019 B 1/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF THE TREASURY						
2018-067	III-183	<p>The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by (a) communicating required federal award information, including the Catalog of Federal Domestic Assistance number, program name and federal awarding agency, department contact information, and dollar amount, as well as reporting and other requirements for the grant, when passing funds through to other state agencies or non-state subrecipients; (b) developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds, including the Department of Local Affairs, communicate the required federal award information to their subrecipients. This monitoring process should be detailed enough to provide reasonable assurance that subrecipients understand the terms and conditions of the subaward, that they appropriately report the Program grant receipts and expenditures on their Schedule of Expenditures of Federal Awards, and that they follow any other federal auditing requirements related to the grant awards; and (c) implementing a supervisory review process to ensure that the Exhibit K1, Schedule of Federal Assistance, is prepared in accordance with the Department of Personnel & Administration's Office of the State Controller <i>Fiscal Procedures Manual</i>.</p> <p>MATERIAL WEAKNESS</p>	15.437 (L)(M) DOI	A AGREE B AGREE C AGREE	A 11/2019 B 11/2019 C 11/2019	Charles Scheibe (303) 866-5826

COMPLIANCE REQUIREMENTS		FEDERAL ENTITIES	
A	Activities Allowed or Unallowed	DOD	Department of Defense
B	Allowable Costs/Cost Principles	DOI	Department of the Interior
C	Cash Management	DOL	Department of Labor
E	Eligibility	DOS	Department of State
L	Reporting	ED	Department of Education
M	Subrecipient Monitoring	EPA	Environmental Protection Agency
N	Special Tests and Provisions	HHS	Department of Health and Human Services
		INL	Bureau for International Narcotics and Law Enforcement Affairs
		USDA	United States Department of Agriculture
		VA	Department of Veterans Affairs



APPENDIX B



**NET UNCORRECTED AUDIT MISSTATEMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2018
INCREASE (DECREASE)**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ 8,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,951)
CORRECTIONS	\$ 82,354	\$ -	\$ 82,354	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEALTH CARE POLICY AND FINANCING	\$ (7,308,109)	\$ -	\$ 7,984	\$ -	\$ -	\$ 2,635	\$ 7,318,727
HIGHER EDUCATION	\$ 12,914,777	\$ -	\$ (361,117)	\$ -	\$ (1,009,525)	\$ 1,356,633	\$ (12,928,786)
HUMAN SERVICES	\$ 21,641	\$ -	\$ (5,485)	\$ -	\$ -	\$ 209,877	\$ 182,751
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ 3,840,028	\$ (5,377,191)	\$ (914,135)	\$ (2,406,835)	\$ 3,332,208	\$ (9,205,981)
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,032)	\$ (8,032)
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ 6,928,495	\$ -	\$ 6,928,495
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ 218,871	\$ -	\$ -	\$ -	\$ 218,871
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ (3,383,337)	\$ -	\$ (2,671,731)	\$ -	\$ -	\$ (718,424)	\$ (6,818)
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ (1,707,945)	\$ 1,707,945	\$ -
	\$ 2,336,277	\$ 3,840,028	\$ (8,106,315)	\$ (914,135)	\$ 1,804,190	\$ 5,882,842	\$ (7,509,724)

GROSS UNCORRECTED AUDIT MISSTATEMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2018							
AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ 8,951	\$ -	\$ -	\$ -	\$ 14,147	\$ 14,147	\$ 23,098
CORRECTIONS	\$ 82,354	\$ -	\$ 82,354	\$ -	\$ -	\$ -	\$ 164,708
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEALTH CARE POLICY AND FINANCING	\$ 21,113,530	\$ -	\$ 7,984	\$ -	\$ -	\$ 2,635	\$ 20,440,560
HIGHER EDUCATION	\$ 29,273,765	\$ -	\$ 1,223,155	\$ -	\$ 3,369,525	\$ 12,048,207	\$ 15,159,086
HUMAN SERVICES	\$ 196,390	\$ -	\$ 1,244,777	\$ -	\$ -	\$ 222,290	\$ 874,192
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ 4,755,425	\$ 23,162,547	\$ 920,193	\$ 12,328,795	\$ 3,337,750	\$ 37,487,232
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,474	\$ 26,474
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ 8,283,601	\$ -	\$ 8,283,601
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ 661,548	\$ -	\$ 218,871	\$ -	\$ -	\$ -	\$ 880,419
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ 4,136,933	\$ -	\$ 2,671,731	\$ -	\$ -	\$ 5,295,728	\$ 6,818
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ 1,707,945	\$ 1,707,945	\$ -
	\$ 55,473,471	\$ 4,755,425	\$ 28,611,419	\$ 920,193	\$ 25,704,013	\$ 22,655,176	\$ 83,346,188

**NET CORRECTED AUDIT MISSTATEMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2018
INCREASE (DECREASE)**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CORRECTIONS	\$ 178,620	\$ -	\$ -	\$ -	\$ 9,082,900	\$ -	\$ 8,904,280
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ -	\$ -	\$ -	\$ (500,000)	\$ -	\$ (500,000)
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ (687,823)	\$ (129,726)	\$ (258,811)	\$ -	\$ (184,954)	\$ (71,371)	\$ 302,414
HUMAN SERVICES	\$ (735,919)	\$ -	\$ (735,919)	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ 504,935	\$ -	\$ 789,431	\$ -	\$ -	\$ (284,496)	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ (32,001,057)	\$ -	\$ -	\$ -	\$ -	\$ (32,001,057)	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)	\$ (32,741,244)	\$ (129,726)	\$ (205,299)	\$ -	\$ 8,397,946	\$ (32,356,924)	\$ 8,706,694

**GROSS CORRECTED AUDIT MISSTATEMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2018**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CORRECTIONS	\$ 178,620	\$ -	\$ -	\$ -	\$ 11,484,832	\$ -	\$ 11,663,452
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ 7,289,942	\$ -	\$ -	\$ 500,000	\$ -	\$ 7,789,942
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ 1,353,803	\$ 129,726	\$ 2,899,856	\$ -	\$ 184,954	\$ 71,371	\$ 1,002,478
HUMAN SERVICES	\$ 800,384	\$ -	\$ 800,384	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ 1,073,927	\$ -	\$ 2,368,292	\$ -	\$ -	\$ 1,863,357	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ -	\$ 909,261,816	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ 37,173,384	\$ -	\$ -	\$ -	\$ -	\$ 37,173,384	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 40,580,118	\$ 7,419,668	\$ 915,330,348	\$ -	\$ 12,169,786	\$ 39,108,112	\$ 20,455,872