

COLORADO OFFICE OF THE STATE AUDITOR



STATE OF COLORADO

STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2015



JUNE 2016

FINANCIAL AUDIT

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IS TO IMPROVE GOVERNMENT
FOR THE PEOPLE OF COLORADO

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OFFICE OF THE STATE AUDITOR



June 6, 2016

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, 2015. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 2015. The report includes our reports on compliance and other matters, and internal control over financial reporting in accordance with *Government Auditing Standards* and requirements related to the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and our audit opinion on the Schedule of Expenditures of Federal Awards. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, agencies, and institutions. Our opinion on the State's financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2015, which is available under separate cover.

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

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.

DIANNE E. RAY, CPA
—
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REPORT HIGHLIGHTS



STATEWIDE SINGLE AUDIT, FISCAL YEAR ENDED JUNE 30, 2015
FINANCIAL AUDIT

STATE OF COLORADO

FINANCIAL STATEMENT FINDINGS

- § The State's financial statements covered \$35.7 billion in total assets and \$29.2 billion in total expenditures.
- § We have issued an unmodified opinion on the State's financial statements for the Fiscal Year Ended June 30, 2015. That means the State's financial statements presented fairly, in all material respects, the State's financial position, results of all financial operations, and cash flows in conformance with generally accepted accounting principles.
- § We identified 33 internal control weaknesses related to compliance with internal control over financial reporting and other matters.

FEDERAL PROGRAM FINDINGS

- § The State expended approximately \$11.5 billion in federal funds in Fiscal Year 2015. The four largest federal programs were:
 - ▶ Medicaid: \$4.4 billion
 - ▶ Student Financial Assistance: \$1.4 billion
 - ▶ Highway Planning and Construction: \$837 million
 - ▶ Supplemental Nutrition Assistance Program: \$832 million
- § We identified 42 internal control issues related to the State's compliance with requirements applicable to major federal programs.
- § We identified nearly \$1.3 million in questioned costs related to federal awards granted to the State. The federal portion of the questioned costs was over \$698,000.

OVERVIEW

This report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2015.

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.

We made 63 recommendations to state agencies 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 February 2015 through April 2016. The purpose of this audit was to:

- § Express an opinion on the State's financial statements for the Fiscal Year Ended June 30, 2015.
- § Express an opinion on the State's Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2015.
- § 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.

FINANCIAL STATEMENT FINDINGS

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 agencies are responsible for having adequate internal controls in place to ensure compliance with laws and regulations and with management’s objectives. In addition, State agencies are responsible for reporting financial activity accurately, 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 agencies:

- § DEPARTMENT OF AGRICULTURE. The Department has not ensured that basic internal controls over all financial activities have been developed or updated, and put into practice. This is classified as a MATERIAL WEAKNESS.
- § OFFICE OF THE GOVERNOR. We identified three areas related to financial controls in which the Office could make improvements to its operations. Specifically, we identified the following:
 - ▶ Controls over Capital Assets. The Office does not have adequate internal controls in place over the recording of capital assets and related depreciation. This is classified as a MATERIAL WEAKNESS.
 - ▶ Internal Controls over Payroll. The Office does not have adequate controls over its payroll processing. This is classified as a MATERIAL WEAKNESS.
 - ▶ Internal Controls over Financial Reporting. The Office has not ensured that basic controls, such as effective secondary review processes over transactions entered in the State’s financial accounting system, TABOR revenue accounts, and the preparation of fiscal year-end exhibits, are in place and operating throughout the Office’s various divisions. This is classified as a SIGNIFICANT DEFICIENCY.
- § DEPARTMENT OF LABOR AND EMPLOYMENT. The Department lacks adequate internal controls to ensure that account balances are reconciled regularly and that necessary corrections to accounts are made in a timely manner. In

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.

addition, the Department also lacks controls to ensure that exhibits contain accurate information and are submitted to the Office of the State Controller in a timely manner. This is classified as a MATERIAL WEAKNESS.

§ DEPARTMENT OF PERSONNEL & ADMINISTRATION'S OFFICE OF THE STATE CONTROLLER (OSC). The OSC is responsible for managing the financial affairs of the State of Colorado, which includes management of the State's payroll system, the preparation of the State's financial statements, and compliance with specific federal reporting requirements. As part of fulfilling this responsibility, the OSC is the functional business owner of the Colorado Operations Resource Engine (CORE), the State's accounting system, which was implemented in Fiscal Year 2015. The OSC is also the business owner of the Colorado Personnel Payroll System (CPPS), the State's payroll system. As part of being the functional business owner of these systems, the OSC is responsible for providing guidance 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 that they are intended. The following bullets describe notable examples of issues identified that are related to CORE and CPPS:

- ▶ InfoAdvantage Financial Reporting. InfoAdvantage is a software application used as the tool to report information entered into CORE. Upon CORE implementation, InfoAdvantage reports were not adequately designed, tested, and validated to ensure the contents of the reports were accurate and sufficient to satisfy the needs of Statewide agency/department staff, management, or OSC staff during Fiscal Year 2015. This is classified as a MATERIAL WEAKNESS.
- ▶ Labor Allocation. CORE initially was unable to capture timely or accurate labor allocation costs during Fiscal Year 2015. The Colorado Labor Allocation System and Payroll Accounting Management module systems initially did not work as intended, and the OSC did not sufficiently test the systems prior to the implementation of CORE. This is classified as a MATERIAL WEAKNESS.
- ▶ CORE Edit Controls. Due to difficulties with implementing CORE, the OSC did not review and configure data fields to require entry of detailed information for certain classes of transactions prior to the beginning of Fiscal Year 2015. The OSC performed a review and reconfigured required data fields for all classes of transactions 11 months subsequent to CORE implementation. This is classified as a SIGNIFICANT DEFICIENCY.
- ▶ Depreciation of Capital Assets. Capital assets were not depreciated on an appropriate basis, assets obtained prior to Fiscal Year 2015 may have inappropriate depreciation expense, and the automatic calculation of depreciation resulted in large adjusting entries and missing depreciation. This is classified as a MATERIAL WEAKNESS.
- ▶ Quarterly Reporting. We found that the OSC did not collect all required quarterly reports, not all collected quarterly reports contained the

Our opinion on the financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2015, 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)

requested information, and the diagnostic reports necessary for quarterly reporting were not timely and contained errors. This is classified as a SIGNIFICANT DEFICIENCY.

- ▶ Beginning Balances. The amounts posted in CORE for the beginning balances for the State's balance sheet accounts at the start of Fiscal Year 2015 were not accurate and required OSC adjustments to correct the balances as well as department adjustments to further allocate the balances. Further, the beginning balances were not fully reconciled until December 2015, or 18 months later. This is classified as a SIGNIFICANT DEFICIENCY.
- ▶ Central Payroll Reporting Staff have not ensured that effective internal controls over federal payroll withholding requirements and payment reporting are in place. We found that, while the OSC Central Payroll Unit filed all amended returns to address errors identified in our Fiscal Year 2014 audit, the Unit continued to make reporting errors and did not otherwise comply with federal payroll regulations during Fiscal Year 2015. This is classified as a MATERIAL WEAKNESS.

§ DEPARTMENT OF PUBLIC SAFETY. The Department lacks adequate internal accounting and administrative controls to reasonably ensure that transactions are properly entered into CORE and that financial and federal reporting is accurate and reliable. This is classified as a Significant Deficiency.

INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY SYSTEMS

State agencies, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, maintaining, and adequately securing the State's computer systems. During our Fiscal Year 2015 audit, we determined that some State agencies' internal controls did not comply with information technology and information security related standards and/or the Colorado Information Security Policies. The following bullets describe notable examples of these issues:

- § GenTax Information Security. We identified issues at the Department of Revenue and OIT with the State's taxation system, GenTax, related to new user access, an inadequate access reconciliation process for the GenTax application and supporting systems, inadequate audit log procedures, and a lack of controls over accounts with access to Federal Taxpayer Information data. This is classified as a SIGNIFICANT DEFICIENCY.
- § GenTax Change Management. OIT did not implement all necessary controls to properly oversee the process to manage changes made within the GenTax system. This is classified as a SIGNIFICANT DEFICIENCY.
- § CORE Application Implementation. The OIT project manager reports indicated that up until May 2014, or 2 months prior to go live, the CORE

implementation schedule was “at risk and there was no approved mitigation plan to address the problems.” In total, the project manager reports indicated that the project had been in an “at risk” state since November 2013, or for 7 months prior to the system implementation. This is classified as a MATERIAL WEAKNESS.

- § CORE Application Implementation – Statutory Compliance. We found that OIT did not follow all required procedures, or did not produce documentation during project planning to meet statutory requirements. This is classified as a SIGNIFICANT DEFICIENCY.
- § CORE Interface Server Configurations: We identified issues at OIT related to information security and change management within the interface server. This is classified as a SIGNIFICANT DEFICIENCY.
- § CORE Interface Server Logical Access Controls. OIT failed to implement required account management access controls over the CORE interface server. This is classified as a SIGNIFICANT DEFICIENCY.
- § Colorado Personnel Payroll System (CPPS). We identified problems at the Department of Personnel & Administration and OIT related to configuration and account management of the mainframe system. This is classified as a MATERIAL WEAKNESS.
- § CPPS Audit log Reports. OIT failed to implement required IT controls over the CPPS application audit logs. This is classified as a SIGNIFICANT DEFICIENCY.
- § CPPS Change Management. OIT staff did not follow all required Colorado Information Security Policies for ensuring that provisioned access was appropriate and access reviews to the change management environments were completed during Fiscal Year 2015. This is classified as a SIGNIFICANT DEFICIENCY.

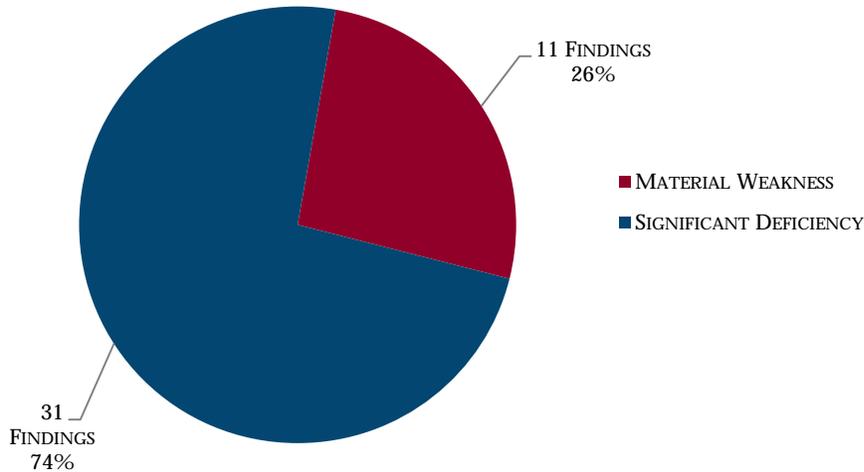
FEDERAL PROGRAM FINDINGS

This section summarizes our report on the State’s compliance with requirements applicable to major federal programs and internal controls over compliance in accordance with the federal Office of Management and Budget’s *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. We planned and performed the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program 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 table shows the breakout of types of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2015 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.

FEDERAL COMPLIANCE
INTERNAL CONTROL WEAKNESSES
FISCAL YEAR 2015



COMPLIANCE WITH FEDERAL PROGRAM REQUIREMENTS AND FEDERAL REPORTING

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

§ DEPARTMENT OF HUMAN SERVICES. We identified the following examples of federal compliance issues with the Department's administration of its federal programs:

- ▶ Cash Management. The Department did not request federal reimbursement for expenditures in a timely manner during Fiscal Year 2015. This is classified as a MATERIAL WEAKNESS.
- ▶ Supplemental Nutrition Assistance Program (SNAP). The Department has not fully implemented its SNAP corrective action plan as demonstrated by reducing the SNAP payment error rate to a level at or below the national average for eligible and ineligible cases and requiring county caseworkers to attend SNAP training on at least an annual basis. This is classified as a MATERIAL WEAKNESS.
- ▶ Vocational Rehabilitation Program (Program). We found that staff training and supervisory reviews have not been effective in ensuring that Program counselors comply with Program requirements. In addition, the Department's monitoring process over the Program does not appear to be effective in identifying and addressing the types of errors identified through our audits. This is classified as a SIGNIFICANT DEFICIENCY.
- ▶ Temporary Assistance for Needy Families Program. Based on our review of the Department's Work Participation Rates (WPRs) for Federal Fiscal Years 2010 through 2013, and its related communication from HHS, we found that the Department missed its required WPRs for 2 of the 4 Fiscal Years. In addition, we noted that the Department's calculated WPRs have declined over the past 4 Fiscal Years. Further, the Department did not provide adequate guidance and training to counties over the documentation of work activity hours in CBMS; case file documentation; and addressing Income, Eligibility, and Verification System hits. This is classified as a SIGNIFICANT DEFICIENCY.
- ▶ Colorado Child Care Assistance Program. The Department did not properly monitor the counties or provide adequate training to county caseworkers regarding eligibility and case management procedures. This is classified as a SIGNIFICANT DEFICIENCY.

§ DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. We identified SIGNIFICANT DEFICIENCIES in the Department's federal reporting and certification of personnel costs for both the Medicaid and the Children's Basic Health Plan (CBHP) programs. SIGNIFICANT DEFICIENCIES for the Medicaid program were also identified due to lack of case file documentation, inadequate tracking of survey and certification requirements, and claims processing.

§ DEPARTMENT OF EDUCATION. The Department was not in compliance with the required draw pattern approved under the federal Treasury-State Cash Management Improvement Act agreement for the Child Nutrition Grants, Special Education (IDEA) grants, and Title I Grants to Local Educational Agencies. This is classified as a SIGNIFICANT DEFICIENCY.

§ DEPARTMENT OF TRANSPORTATION. We identified federal compliance issues with the Department's administration of its federal programs, as follows:

- ▶ Subrecipient Monitoring. The Department does not have a fully developed

subrecipient monitoring plan in place which clearly defines the frequency and the nature of subrecipient monitoring activities that will be performed. This is classified as a MATERIAL WEAKNESS.

- ▶ Cash Management. The Department was not in compliance with the required draw pattern approved under the Treasury-State agreement for the Highway Planning and Construction grant. This is classified as a SIGNIFICANT DEFICIENCY.

SUMMARY OF PROGRESS IN IMPLEMENTING PRIOR RECOMMENDATIONS

This report includes an assessment of our disposition of audit recommendations reported in previous Statewide Single Audit Reports. Prior years' recommendations that were fully implemented in Fiscal Year 2014 or earlier are not included.

OUTSTANDING STATEWIDE SINGLE AUDIT REPORT RECOMMENDATIONS BY FISCAL YEAR								
	TOTAL	2014	2013	2012	2011	2010	2009	2008
IMPLEMENTED	48	38	5	3	0	1	0	1
PARTIALLY IMPLEMENTED	41	29	8	4	0	0	0	0
NOT IMPLEMENTED	8	8	0	0	0	0	0	0
DEFERRED	2	1	1	0	0	0	0	0
NOT APPLICABLE	0	0	0	0	0	0	0	0
TOTAL	99	76	14	7	0	1	0	1

SUMMARY

OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: UNMODIFIED.

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

FEDERAL AWARDS

Type of auditor's report issued on compliance for major programs:
MODIFIED FOR ALL MAJOR PROGRAMS.

INTERNAL CONTROL OVER MAJOR PROGRAMS		
Material Weakness Identified?	YES	
Significant deficiencies identified that are not considered to be material weaknesses?	YES	
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	YES	

IDENTIFICATION OF MAJOR PROGRAMS	
CFDA NUMBER	NAME OF FEDERAL PROGRAM OR CLUSTER
10.551, 10.561	Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)
10.553, 10.555, 10.556, 10.559	School Breakfast Program, National School Lunch Program, Special Milk Program for Children, Summer Food Service Program for Children (Child Nutrition Cluster)
10.558	Child and Adult Care Food Program (CACFP)
15.227	Distribution of Receipts to State and Local Governments
17.225	Unemployment Insurance

IDENTIFICATION OF MAJOR PROGRAMS	
CFDA NUMBER	NAME OF FEDERAL PROGRAM OR CLUSTER
17.258, 17.259, 17.278	WIA/WIOA Adult Program, WIA/WIOA Youth Activities, WIA/WIOA Dislocated Worker Formula Grants (WIA/WIOA Cluster)
20.205, 20.219	Highway Planning and Construction, Recreational Trails Program (Highway Planning & Construction Cluster)
84.010	Title I Grants to Local Educational Agencies
84.027, 84.173	Special Education – Grants to States, Special Education – Preschool Grants (IDEA Cluster)
84.032	Family Federal Education Loans
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States
93.268	Immunization Cooperative Agreements
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
93.575, 93.596	Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)
93.767	Children’s Health Insurance Program
93.775, 93.777, 93.778	State Medicaid Fraud Control Units, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program (Medicaid Cluster)
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Various	Research and Development Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish between type A and B programs: **\$29 MILLION.**

Auditee qualified as low-risk auditee?	No
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CLASSIFICATION OF FINDINGS
STATE OF COLORADO STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2015

AGENCY	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		DEFICIENCY IN INTERNAL CONTROL <i>(Least Serious)</i>		GRAND TOTALS
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	
AGRICULTURE	1	-	-	-	-	-	1
CORRECTIONS	-	-	-	-	-	-	-
EDUCATION	-	-	-	1	-	-	1
OFFICE OF THE GOVERNOR	4	2	12	5	-	-	23*
HEALTH CARE POLICY AND FINANCING	-	1	-	10	-	-	11
HIGHER EDUCATION	-	3	-	7	-	-	10
HISTORY COLORADO	-	-	-	-	-	-	-
HUMAN SERVICES	-	2	-	3	-	-	5
JUDICIAL DEPARTMENT	-	-	-	-	-	-	-
LABOR AND EMPLOYMENT	1	-	-	1	-	-	2
LAW	-	-	-	-	-	-	-
LOCAL AFFAIRS	-	-	-	-	-	-	-
NATURAL RESOURCES	-	-	-	-	-	-	-
MILITARY AFFAIRS	-	-	-	-	-	-	-
PERSONNEL & ADMINISTRATION	6	2	6	3	-	-	17*
PUBLIC HEALTH AND ENVIRONMENT	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	1	-	-	-	1
REGULATORY AGENCIES	-	-	-	-	-	-	-
REVENUE	-	-	1	-	-	-	1
STATE	-	-	1	-	-	-	1
OFFICE OF THE STATE TREASURER	-	-	-	-	-	-	-
TRANSPORTATION	-	1	-	1	-	-	2
GRAND TOTALS	12	11	21	31	0	0	75

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

DEPARTMENT OF AGRICULTURE

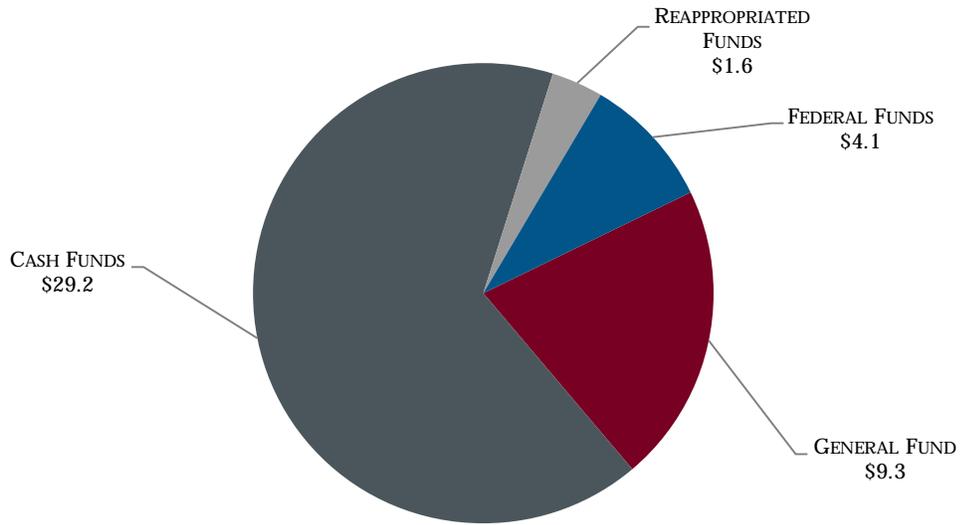
The Department of Agriculture (Department) regulates, promotes, and supports various agriculture activities throughout Colorado. Department personnel perform a wide range of services including regulatory and inspection services; agricultural-related policy analysis; and efforts to foster and encourage the standardizing, grading, inspection, labeling, handling, storage, and marketing of agricultural products. The Department is composed of the following eight divisions:

- § Animal Health Division
- § Brand Inspection Division
- § Colorado State Fair
- § Commissioner's Office
- § Conservation Services Division
- § Inspection and Consumer Services Division
- § Markets Division
- § Plant Industry Division

In Fiscal Year 2015, the Department was appropriated a total of approximately \$44 million in federal and state funds and about 274 full-time-equivalent (FTE) staff.

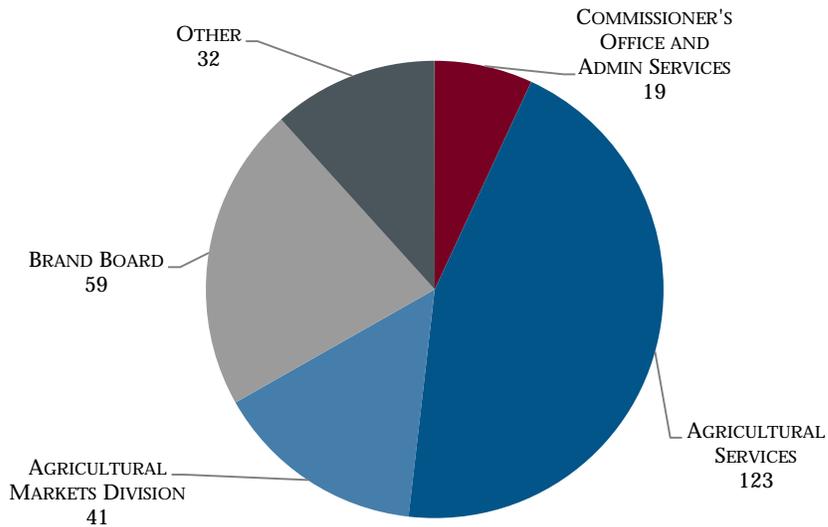
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2015.

**DEPARTMENT OF AGRICULTURE
FISCAL YEAR 2015 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

**DEPARTMENT OF AGRICULTURE
FISCAL YEAR 2015 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

We identified one overall area in which the Department could make improvements to its operations related to financial controls.

ACCOUNTING CONTROLS

The Department's Business Services Unit (Unit), within the Commissioner's Office, is responsible for all financial reporting, including the accuracy and completeness of financial transactions recorded in the State's accounting system, Colorado Operations and Resource Engine (CORE). The Department's payroll transactions are processed by the State's payroll system, the Colorado Personnel Payroll System (CPPS), and posted in CORE automatically.

The Brands Division (Division) inspects and verifies ownership of more than 4 million livestock. Under the Division's livestock brand registration cycle, which occurs every 5 years, a fee is assessed on every brand issued by the Division. Livestock owners are required to pay the fee in the first year of the cycle or be subject to a late fee and the non-renewal of their respective brand. The Division recognizes the fee as revenue over the 5-year period of the brand registration. Division staff track the revenue associated with the brand registration fee assessments received on a monthly basis, calculate the amount of revenue to be recognized annually, and reconcile this information with the revenue recorded in CORE for the brand registration fees for the fiscal year.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

To assess the Department's internal controls over its financial accounting and reporting processes, we inquired if the Department had developed and implemented formal policies and procedures over all financial activities during Fiscal Year 2015. We performed physical walkthroughs over various financial processes and made inquiries about the Department's controls over processing of payroll transactions, including monitoring payroll data as the information was posted in CORE, during Fiscal Year 2015.

The purpose of the audit work was to assess the adequacy and effectiveness of the Department's internal controls over financial activities, including its overall control environment, during Fiscal Year 2015.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2014 audit recommendation to strengthen the Department's internal controls over financial activities within the Unit and Brands Division. This recommendation included formalizing written policies and procedures over all financial activities, providing adequate internal controls training to staff, enforcing existing policies and procedures for Brand Inspectors, and changing the reporting structure of staff performing financial activities within the Brand Division. The Department agreed with our audit recommendation and planned to implement it by June 2015.

HOW WERE RESULTS OF THE AUDIT WORK MEASURED?

We measured our results against the following criteria:

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

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Our Fiscal Year 2015 audit identified several issues with the Department's financial and accounting processes:

- § The Department did not perform monthly payroll reconciliations between CPPS and CORE. We requested four monthly reconciliations to ensure that payroll information was properly documented, reconciled, reviewed and recorded during Fiscal Year 2015. Based on the test work performed, we determined that the Department did not prepare monthly reconciliations of payroll data during Fiscal Year 2015. As a result, the Department cannot ensure that payroll information recorded in CORE is accurate and complete, as required by State Fiscal Rules.
- § The Department did not fully implement our prior year audit recommendation. We noted that the Department instituted segregation of duties and secondary review processes during Fiscal Year 2015, however, the Department still needs to implement the remaining parts of our prior year recommendation. Specifically, the Department failed to:
- ▶ Formalize its financial policies and procedures across all divisions, and enforce the policies and procedures for staff including Division inspectors at the district level.
 - ▶ Provide staff training on the effective implementation of internal controls and related procedures over financial activities.
 - ▶ Consider reorganizing the Division's accounting staff to ensure more consistent internal controls are followed across the Department.

WHY DID THESE PROBLEMS OCCUR?

The Department has not ensured that basic internal controls including documented formal policies and procedures over all financial activities have been developed or updated, and put into practice. The Department reported that it had postponed the formalization of the policies and procedures and reorganization of the Division until February 2016 due to staff turnover. Due to this delay, the

Department has also not provided any training to staff to stress the importance of properly designed controls over financial activities and effectively performing those controls.

WHY DO THESE PROBLEMS MATTER?

Without performing regular reconciliations between the payroll information contained in CPPS and payroll expenses reported in CORE, the Department cannot ensure the accuracy and completeness of its payroll expenditures for Fiscal Year 2015. This is significant because the Department paid out nearly \$22.8 million in payroll during Fiscal Year 2015. Further, formalizing and implementing written policies and procedures that prescribe strong internal controls, and requiring staff to effectively perform those controls will aid in reducing errors and omissions, as well as detecting and correcting errors that occur in a more timely manner.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION

2015-0001

The Department of Agriculture (Department) should strengthen its internal controls over financial activities by:

- A Performing monthly reconciliations of payroll data between the State's payroll system, Colorado Personnel Payroll System (CPPS), and the State's accounting system, the Colorado Operations Resource Engine (CORE).
- B Formalizing and enforcing written policies and procedures over all financial activities, including the inspectors at the Brand Division.
- C Providing adequate training to staff over the effective implementation and performance of internal control procedures.

- D Considering the reorganization of the Brand Division's accounting staff to ensure more consistent internal controls are followed across the Department.

RESPONSE

- A AGREE. IMPLEMENTATION DATE: JULY 2016.

The Department agrees and will begin performing monthly reconciliations of payroll data between CPPS and CORE.

- B AGREE. IMPLEMENTATION DATE: JULY 2016.

The Department will formalize and enforce policies and procedures for all financial activities.

- C AGREE. IMPLEMENTATION DATE: JULY 2016.

The Department will train staff on new and existing policies to enforce the importance of properly designed controls.

- D AGREE. IMPLEMENTATION DATE : JUNE 2016.

The Department will consider reorganizing the Brand Division's accounting staff.



OFFICE OF THE GOVERNOR

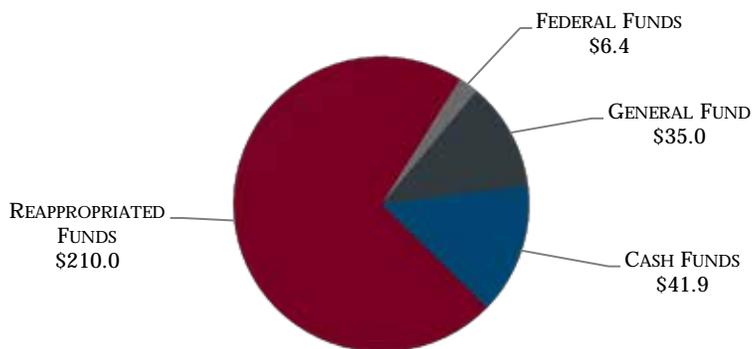
The Office of the Governor (Office) is responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor’s Office, the Office also comprises the following:

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

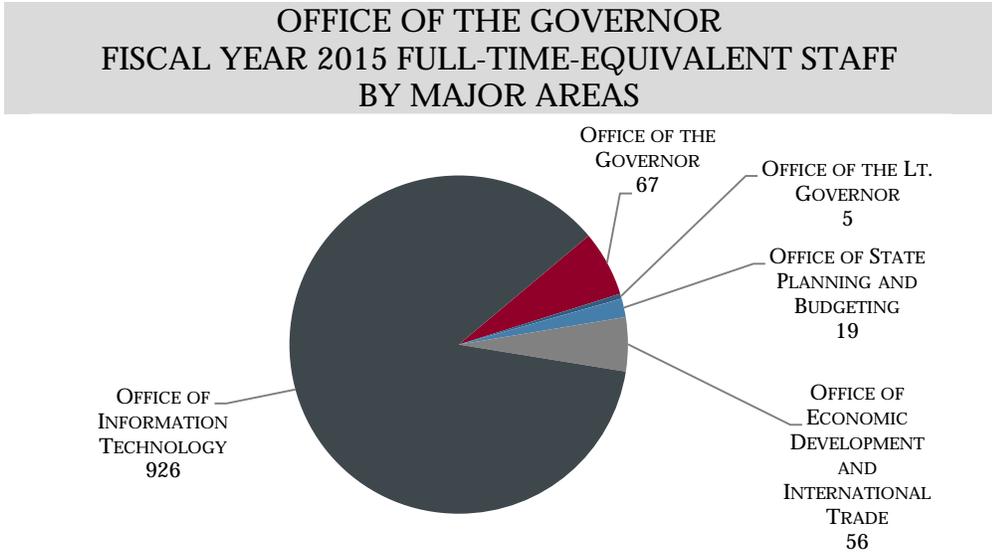
In Fiscal Year 2015, the Office was appropriated a total of approximately \$293 million in federal and State funds and approximately 1,073 full-time-equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2015.

**OFFICE OF THE GOVERNOR
FISCAL YEAR 2015 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

We identified 14 overall areas which the Office could make improvements to its operations—three related to financial controls, and eleven related to information technology controls. Seven of the areas related to information technology are located in the Office of the Governor chapter within SECTION III: FEDERAL AWARD FINDINGS.

CONTROLS OVER CAPITAL ASSETS

The Office’s accounting and finance staff are responsible for all financial reporting, including accurate accounting and reporting for the Office’s capital assets, including the Colorado Operations Resource Engine (CORE), the State’s accounting system that was implemented in Fiscal Year 2015. As of June 30, 2015, the Office had capital assets totaling approximately \$214 million recorded in its accounting records, including \$45 million for CORE. Responsibilities related to the processing and recording of expenditures for CORE through Fiscal Year 2015 were shared between the Office and the Office of the State Controller (OSC) within the Department of Personnel & Administration (DPA). The OSC is the business owner of

CORE, and is therefore responsible for approving payment for CORE expenditure invoices whereas the Office is responsible for appropriately accounting for and reporting all CORE-related transactions.

Expenditures related to capital assets can be either expensed or capitalized based on the nature of the expenditure and relevant rules and regulations. An expense is recorded immediately and the full amount is included as an expense for the current fiscal year. In contrast, expenditures meeting criteria for capitalization should be recorded as an asset, and capitalized, and expensed as depreciation over time. Criteria for capitalization include whether the purchase is over an established dollar threshold, is expected to benefit future years, and/or meets other accounting requirements.

Office staff indicated that the CORE asset will be transferred from OIT's accounting records to DPA's accounting records as of Fiscal Year 2016; therefore, the OSC will have responsibility for appropriately accounting for and reporting CORE expenditures as of that time.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

For Fiscal Year 2015, we performed testwork to determine whether the Office had adequate internal controls in place related to the financial accounting and reporting of the Office's capital assets and depreciation and to determine whether the Office was in compliance with its own capital asset policies. To achieve our audit objectives, we reviewed additions made by Office staff to the CORE asset during Fiscal Year 2015 and relevant supporting documentation, as well as the related depreciation entries to determine whether additions were appropriately capitalized and whether the CORE asset was depreciated in accordance with State Fiscal Rules and regulations. Specifically, we reviewed significant additions totaling approximately \$12 million that were capitalized to CORE during Fiscal Year 2015.

We reviewed the invoices and supporting documentation to determine whether these expenditures were appropriately capitalized in accordance with Governmental Accounting Standards Board Statement No. 51 (GASB 51), *Accounting and Financial Reporting for Intangible Assets* requirements, and State Fiscal Rules.

The purpose of the audit work was to determine whether the Office had adequate internal controls in place over the accounting and reporting of capital assets and related depreciation, and to determine the Office's actions taken to implement our Fiscal Year 2014 recommendation related to capital assets. At that time, we recommended that the Office formalize policies and procedures over all financial accounting areas, including capital assets, and provide adequate training to personnel to ensure accurate financial accounting and reporting at year-end. The Office agreed with our recommendation and planned to implement it by June 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- § GASB 51 was issued to aid governments in the recognition of, and accounting for, intangible assets such as government-developed software. The guidance in GASB 51 outlines phases during the design and construction of intangible assets in which expenditures should be expensed or when they should be capitalized as part of the asset. Specifically, GASB 51 provides that when an asset is placed into service, any expenditure associated with the "post-implementation/operation stage" should be expensed. Activities in post implementation stage include training and software maintenance. According to GASB 51, expenditures at this stage should only be capitalized if they are related to the continuing design and construction of software, and they increase the software's functionality or its efficiency or extend its estimated useful life. Guidance also clearly indicates that training

expenditures incurred at any stage of software development need to be expensed.

- § 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.
- § Fiscal Procedures Manual (Manual), Chapter 4, Section 2.12, provides additional guidance on accounting and reporting of intangible assets of the State. For example, it states that capitalization of costs related to a software project should “cease no later than the point at which a computer software project is substantially complete and ready for its intended use.”
- § Fiscal Procedures Manual, Chapter 4, Section 2.7, also provides that all “exhaustible fixed assets” be depreciated using the straight-line method with estimated salvage value (department option). The Department may determine the asset’s estimated useful life, or may use guidance contained in the Manual. It also provides that the depreciation guidance applies equally to assets that are amortized, such as software and other intangibles, and depreciable fixed assets.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified problems with the Office’s capitalization of expenditures and calculation of depreciation of CORE for Fiscal Year 2015.

EXPENDITURES FOR CORE TOTALING APPROXIMATELY \$5 MILLION WERE INCORRECTLY CAPITALIZED WHEN THEY SHOULD HAVE BEEN EXPENSED. These expenditures represented training and post-implementation support and were not related to the continuing design

and/or construction of CORE. As a result, the CORE asset was overstated on the Office's accounting records by approximately \$5 million as of June 30, 2015. As of the end of our audit, the Office had submitted a correcting entry related to training expenses for approximately \$718,000, but the Office had not taken any steps to correct the errors identified related to post-implementation support.

CORE DEPRECIATION WAS REPORTED INCORRECTLY ON THE OFFICE'S ACCOUNTING RECORDS. We found that depreciation was not calculated in accordance with the Manual. Specifically, we noted that depreciation expense for CORE was underreported by approximately \$1.2 million as of fiscal year-end. In addition, due to the incorrect capitalization of expenditures identified above, the depreciation expense was overstated by approximately \$490,000 resulting in overall understatement of approximately \$730,000 as of fiscal year-end.

WHY DID THESE PROBLEMS OCCUR?

Overall, the Office does not have adequate internal controls in place over the recording of capital assets and related depreciation. We identified the following specific reasons for the problems identified:

- § **LACK OF FORMALIZED POLICIES AND PROCEDURES AND TRAINING.** We noted that the Office had started drafting policies and procedures related to capital assets during Fiscal Year 2015; however, these policies were not finalized during Fiscal Year 2015 and had not been finalized as of the end of our audit in March 2016. The current draft policies lack basic internal controls such as defined roles and responsibilities for the calculation and review of depreciation. Further, the Office did not conduct any training over internal control procedures related to capital assets during Fiscal Year 2015. We made a recommendation to the Office to address this in RECOMMENDATION 2015-0004 related to Internal Controls Over Financial Reporting.

§ **LACK OF COMPREHENSIVE ANALYSIS OVER CAPITALIZATION OF EXPENDITURES RELATED TO CORE.** We noted that the Office does not have a comprehensive process in place to analyze significant capital asset additions related to computer software projects, such as CORE, in accordance with GASB 51 requirements. As a result, Office staff were unable to provide evidence of such analysis during Fiscal Year 2015.

§ **LACK OF RECONCILIATION AND CORRECTION OF ERRORS RELATED TO CORE.** The Office also did not have a process in place to reconcile calculated depreciation to the depreciation recorded in CORE, or work with the OSC to correct related errors and omissions in CORE for Fiscal Year 2015.

Based on the issues identified, we concluded that the Office has not implemented our Fiscal Year 2014 audit recommendation.

WHY DO THESE PROBLEMS MATTER?

Without strong internal controls over capital assets, the Office risks misstating its assets on the State's accounting system and, ultimately, on the State's financial statements. Because the Office will be transferring the CORE asset from the Office's accounting records to DPA's accounting records for Fiscal Year 2016, it is critical that the CORE capital asset information to date, be analyzed, recorded, and presented correctly in CORE prior to the transfer, including additions and depreciation, and that the related records be provided to DPA.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION

2015-0002

The Office of the Governor should strengthen its internal controls over capital assets by:

- A Developing a comprehensive process to analyze significant capital asset additions, including computer software projects, and ensure they are appropriately capitalized or expensed in accordance with Governmental Accounting Standards Board Statement No. 51 (GASB 51) and State Fiscal Rules.
- B Completing an analysis and reconciliation of capitalized expenditures and related depreciation recorded in the State's accounting system, the Colorado Operations Resource Engine, in Fiscal Year 2015 and working with Office of the State Controller to correct the errors and omissions.

RESPONSE

- A AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

OIT will establish standardized policies and procedures to document the process to analyze significant capital assets and additions in accordance with GASB 51 and State Fiscal Rules.

- B AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

OIT will work with OSC to analyze, reconcile and reclassify any required capitalization and related depreciation related to CORE.

INTERNAL CONTROLS OVER PAYROLL

Employees of the Office are paid on either a monthly or biweekly basis through the State's payroll system, the Colorado Personnel Payroll System (CPPS), and payroll expenditures are reflected in CORE. The Office's payroll and human resources staff across the various divisions are responsible for ensuring that employees are paid appropriately through CPPS and that payroll amounts are accurately reflected in CORE. Payroll staff are also responsible for performing

monthly and biweekly reconciliations of expected to actual payroll for each employee and making adjustments where appropriate. Human resources staff are responsible for initiating payroll changes such as salary adjustments on a tracking form called a Personnel Action Form (PAF) and entering the information into CPPS. Human resources staff are also responsible for ensuring that appropriate documentation is included in each employee's personnel file, such as an approved PAF and hiring documentation such as an offer letter. During Fiscal Year 2015, the Office spent approximately \$105 million on salaries and wages for 1,073 FTE. As noted above, the Office's OIT Division comprises the majority of FTEs totaling 926 with salaries and wages of approximately \$90 million.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

During our Fiscal Year 2015 audit, we reviewed the Office's policies and procedures and tested the effectiveness of its internal controls applicable to personnel actions and payroll transactions to determine whether the Office was in compliance with State Fiscal Rules and its own policies. Specifically, we performed the following testwork:

- § We reviewed a sample of 60 PAFs prepared during Fiscal Year 2015 to determine whether the forms were appropriately approved and supported by offer letters, as applicable.

- § We requested four monthly payroll reconciliations to determine whether payroll adjustments were recorded appropriately, agreed to supporting documentation, and contained evidence of supervisory review.

The purpose of the audit work was to assess the Office's controls over payroll processing. Our testwork focused on review of PAFs for required signatures and supporting documentation, and reconciliations between CPPS and CORE to ensure that payroll information was properly documented, reconciled, reviewed, and reported. In addition, the audit work was designed to determine the Office's progress in

implementing our Fiscal Year 2014 recommendation to formalize payroll policies and procedures, institute an effective secondary review process, and provide adequate training over payroll policies and procedures. The Office agreed with our recommendation.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

According to State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, the Office “shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules.”

The Office’s internal procedures require personnel action forms to have signatures of appropriate managers and supervisors and contain supporting documentation such as offer letters, as applicable. The procedures also indicate monthly payroll reconciliations are to be performed between CPPS and CORE to identify and correct differences in a timely manner.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Our audit work identified an overall lack of payroll internal controls. Specifically, we found the following:

- § OIT did not perform monthly reconciliations of its payroll expenses between CPPS and CORE during Fiscal Year 2015.
- § We identified deficiencies in 5 out of 60 PAFs (8 percent) we reviewed (two at OIT and three at other divisions). For example, 4 out of the 5 forms (three Non-OIT and one OIT) lacked necessary signatures and supporting documentation as required by the Office’s current policies and procedures.

WHY DID THESE PROBLEMS OCCUR?

Overall, the Office does not have adequate controls over its payroll processing. We identified the following reasons for the problems noted:

- § The Office has not updated and formalized payroll policies and procedures to ensure payroll expenses are accurately reflected in CORE. We found that the current payroll policies are incomplete and inconsistent across various divisions within the Office. For example, current Office policies lack defined roles and responsibilities related to payroll processing. We also noted that various divisions followed different procedures to process and report payroll in CORE.
- § The Office did not provide training to staff during Fiscal Year 2015 stressing the importance of properly designed controls, effectively performing those controls, and complying with the Office policies and procedures and State Fiscal Rules.

Based on these identified issues, we determined that the Office had not implemented our Fiscal Year 2014 recommendation in this area.

OIT staff indicated that delays in monthly close subsequent to the launch of CORE prevented them from reconciling payroll on a monthly basis. OIT staff also indicated that they performed a comparison at year-end between the information that automatically transferred from CPPS to CORE, and the payroll balances reported in CORE to verify whether the expenditures are appropriately stated at year-end. The comparison identified an overstatement of payroll expenses by approximately \$741,000 in CORE. As of March 2016, OIT has not taken any further steps to reconcile and correct the overstatement of payroll expenses in CORE.

WHY DO THESE PROBLEMS MATTER?

Without appropriate internal controls in place over payroll, the Office

cannot ensure that employees are paid accurately and appropriately. Due to the lack of monthly payroll reconciliations, payroll errors may not be detected and corrected in a timely manner. Further, strong internal controls help to ensure payroll expenditures reported on the State's financial statements are accurate and complete. This is especially important given the large amount of payroll expenditures the Office incurs each year.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION

2015-0003

The Office of the Governor (Office) should strengthen internal controls over payroll by:

- A Updating and formalizing policies and procedures for completeness and consistency across divisions to ensure accurate and timely payroll accounting and reporting.
- B Ensuring monthly reconciliations are performed between the State's payroll system, the Colorado Personnel Payroll System, and the State's accounting system, the Colorado Operations Resource Engine.
- C Ensuring Personnel Action Forms contain required signatures and are supported by offer letters, as appropriate.
- D Providing training to personnel over the effective implementation of internal controls that enforces the importance of properly designed controls, effectively performing those controls, and complying with Office procedures and State Fiscal Rules.
- E Reconciling the overstatement of \$741,000 in payroll expenses and identifying and correcting the cause of the overstatement.

RESPONSE

A AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Office of the Governor will establish standardized policies and procedures over all functional payroll areas. The standardized policies and procedures will be implemented throughout all departments within the Governor's Office and encompass any applicable State Fiscal Procedures and/or other applicable rules. Payroll procedures will define roles and responsibilities for all payroll related documents and transactions associated with Human Resources, Payroll Operations and Accounting departments. It is anticipated these standardized policies and procedures will be revised on an as needed basis.

B AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The standardized policies and procedures will be implemented throughout all departments within the Governor's Office and monthly reconciliations will be performed between the State's payroll system, the Colorado Personnel Payroll System, and the State's financial accounting system, the Colorado Operations Resource Engine.

C AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The standardized policies and procedures (detailed in PART A above) will include instituting a process to ensure personnel action forms contain required signatures and are supported by offer letters, as appropriate. These documents will be reviewed thoroughly by Human Resources and Accounting to ensure documentation is complete and correct before the payroll information is input into the State's payroll system.

D AGREE. IMPLEMENTATION DATE: APRIL 2017.

Training on internal controls will be provided to personnel prior to April 1, 2017.

E AGREE. IMPLEMENTATION DATE: JUNE 2016.

The Office of Information and Technology will review the initial work completed at year-end and identify, correct or validate variances.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

The Office's accounting and finance staff are responsible for all financial reporting of the Office, including the accurate and timely entry and approval of financial transactions into CORE. The Office is also responsible for appropriately classifying revenues in accordance with the provisions of the Taxpayer's Bill of Rights (TABOR). TABOR limits the annual growth in state revenues to the sum of the inflation rate and the percentage change in the State's population. Any money the State raises above that amount must be returned to the taxpayers. In addition, the Office staff are responsible for reporting fiscal year-end accounting information through "exhibits" to the OSC for inclusion in the State's financial statements.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

During our Fiscal Year 2015 audit, we reviewed the Office's internal controls, such as policies and procedures over its financial accounting and reporting processes. We also tested controls over various functional areas, such as revenue, expenditures, and capital assets, to determine whether the Office was in compliance with its own policies and whether controls were effective. Additionally, we reviewed the Office's exhibits and related supporting documentation that were prepared and submitted to the OSC for Fiscal Year 2015 to determine whether Office staff prepared this information in accordance with the

OSC's Manual. Further, we tested a sample of 30 expenditure transactions and 14 revenue transactions for Fiscal Year 2015, to determine whether transactions were recorded properly, agreed to supporting documentation, and contained evidence of supervisory review. We also reviewed training documentation for trainings provided by the Office over financial internal controls during the fiscal year.

The purpose of the audit work was to determine whether the Office had adequate internal controls in place over its financial reporting processes during Fiscal Year 2015 and to determine whether the Office had implemented our Fiscal Year 2014 audit recommendation. At that time we recommended that the Office formalize policies and procedures for all functional areas, institute an effective secondary review process over transactions and exhibits, and provide adequate training to staff over the effective implementation of these internal controls. The Office agreed with our recommendation and indicated it would implement it by June 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- § State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, requires that State departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules.”
- § The OSC's Manual, Chapter 1, Section 2.14, *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.”
- § The Manual contains specific instructions regarding what information each exhibit should provide and how the exhibit

should be completed. For example, Exhibit W1, *Schedule of Changes in Capital Assets* is utilized to report capital assets additions, deductions, and depreciation.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified several internal control issues related to financial accounting and reporting and determined that the Office has not fully implemented our prior year audit recommendation, as noted below.

§ **THE OFFICE LACKS COMPLETE INTERNAL CONTROL POLICIES AND PROCEDURES AND FAILED TO PROVIDE TRAINING.** While the Office created drafts of the internal controls policies and procedures for some of the financial accounting areas, such as cash or inventory handling, the Office did not complete drafts of policies and procedures for all financial accounting and reporting processes. As a result of not completing the drafts, the Office was not able to train its staff on all the financial policies and procedures during Fiscal Year 2015.

§ **ERRORS WERE MADE IN ACCOUNTING FOR AND PROCESSING OF TRANSACTIONS.**

- ▶ Seven of 14 revenue transactions tested (50 percent) had deficiencies. For example, the transactions lacked supporting documentation and evidence of supervisory review and approval, were not posted in a timely manner, and were posted to the incorrect accounting period.
- ▶ Seven of 30 expenditure transactions (23 percent) had deficiencies. For example, transactions were coded to incorrect expenditure accounts and were not processed in a timely manner.

§ **EXHIBITS WERE INACCURATELY PREPARED.**

- ▶ Exhibit C, *Schedule of Changes in Long Term Liabilities*. We noted that beginning balances reported on the exhibit did not include Fiscal Year 2014 post-closing entries; instead, these entries were presented as increases to the liabilities for Fiscal Year 2015. As a result, the information was not presented in accordance with State Fiscal Rules.
- ▶ Exhibit F2, *Schedule of Operating Leases*. Annual lease amounts reported on exhibits for two divisions did not agree to supporting documentation. As a result, one division understated lease payments by approximately \$345,000 and the other division overstated lease payments by approximately \$91,000.
- ▶ Exhibit W1, *Schedule of Changes in Capital Assets*. On one division's exhibit depreciation was calculated incorrectly, resulting in an overstatement of depreciation and understatement of the asset by approximately \$1,600.

§ **REVENUE WAS MISCLASSIFIED.**

- ▶ Approximately \$832,000 in TABOR revenue was inappropriately recorded as non-TABOR revenue, resulting in an understatement of TABOR revenue reported in CORE. In addition, one of the Office's divisions did not record \$150,000 in TABOR revenue accruals as of fiscal year-end.

WHY DID THE PROBLEM OCCUR?

The Office's current financial internal control policies and procedures over all functional areas are not formalized across various divisions. The Office staff indicated that they had waited to fully implement formal policies and procedures because they wanted to test current processes during the first year of CORE implementation before making process improvements and formalizing and adopting these policies. As a result, until the policies and procedures are formalized,

the Office has not ensured that basic controls, such as effective secondary review processes over transactions entered in CORE, TABOR revenue accounts, and the preparation of fiscal year-end exhibits, are in place and operating throughout the Office's various divisions. In addition, the Office lacks a comprehensive staff training plan to stress the importance of properly designed controls, effectively performing those controls, and complying with authoritative guidance.

WHY DOES THIS PROBLEM MATTER?

Strong financial accounting internal controls, including effective review processes and procedures, are necessary to ensure that the Office is reporting financial information appropriately and accurately, in accordance with rules and regulations. Further, comprehensive training over internal control processes is essential for aiding staff in preventing, detecting, and correcting errors on a timely basis.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0004

The Office of the Governor should strengthen its internal controls over financial accounting and reporting processes across various divisions by:

- A Formalizing policies and procedures over all functional accounting areas to ensure accurate and timely financial accounting and reporting, and instituting an effective secondary review process over transactions entered in the State's accounting system, the Colorado Operations Resource Engine, Taxpayer Bill of Rights (TABOR) revenue accounts, and the preparation of fiscal year-end exhibits.
- B Providing comprehensive training to staff over the effective implementation of internal controls that enforces the importance

of effective performance of those controls, and compliance with authoritative guidance.

RESPONSE

A AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Office of the Governor will establish standardized policies and procedures over all functional accounting areas. The policies and procedures will define roles and responsibilities to ensure accurate and timely financial accounting and reporting, and instituting an effective secondary review process over transactions entered on the State's accounting system, TABOR revenue accounts and the preparation of fiscal year-end exhibits.

B AGREE. IMPLEMENTATION DATE: JANUARY 2017.

Comprehensive training will be provided to all staff regarding internal controls which will enforce the importance of the controls and compliance with authoritative guidance. All staff will be required to attend training either in person or electronically.

IDENTIFICATION OF ROLES AND RESPONSIBILITIES

OIT is responsible for the operation and delivery of information and communications technology services and innovation for 16 state agencies within the Executive Branch as outlined in statute [Sections 24-37.5-102 through 112 C.R.S.] including the Departments of Human Services and Health Care Policy and Financing. The agencies pay OIT for the services received. Within OIT, staff work with the 16 Executive Branch agencies to ensure a service-level agreement (SLA) for each agency is drafted, negotiated, and in place for each fiscal year.

State statutes specifically exclude responsibility for the operation and delivery of information and communications technology services for the remaining Executive Branch agencies—the Departments of State, Law, Treasury, and the State institutions of higher education—from OIT.

An SLA is a documented list of roles and responsibilities assigned to the stakeholders involved in performing a particular function. For example, an SLA between an IT service provider and the customer will list the IT service provider’s responsibilities, such as maintaining the IT system, performing backups according to a customer-established timeline, and responding to customer problems with the system. The SLA will also describe the customer’s decision-making authority over the system and all business requirements for the system, as well as the customer’s responsibilities. These responsibilities could include collecting, classifying, and processing information in the system; approving user access or restrictions; establishing timelines for backups and disaster recovery; and disseminating or disposing of the information housed in the system.

A well-defined and well-executed SLA allows for better risk management, improved quality and performance of business services, demonstration of IT value, improved IT and business accountability, and IT priorities that align with improved business outcomes. The key to achieving these benefits is establishing realistic and measurable SLAs that support business and customer needs at acceptable costs.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We performed inquiries of OIT staff and reviewed supporting documentation to determine OIT’s progress in implementing our Fiscal Year 2012 recommendation related to SLAs. Specifically, during our Fiscal Year 2012 audit, we recommended that OIT work with the other Executive Branch agencies to establish clear roles and responsibilities related to its service provider operations by developing

SLAs that define the performance expectations for each required security control, describe measurable outcomes, and identify remedies for any identified instances of noncompliance, and ensure that SLAs are kept current. Based on our audit work performed during our Fiscal Years 2013 and 2014 audits, we determined that OIT had clarified each agency's respective responsibilities with the 16 agencies, but did not fully execute SLAs with each of the agencies.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our testing against industry best practices. We reviewed the Information Systems Audit and Control Association's (ISACA) Control Objectives for Information and Related Technologies (COBIT), version 5 of ISACA's globally accepted IT governance framework. COBIT version 5 states that a formal contract agreement, such as an SLA, should be in place to provide for customer and vendor accountabilities and expectations to be clearly understood and to define minimum performance targets for a deliverable and how the performance targets will be measured and reported.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We requested all 16 SLAs that OIT had in place during Fiscal Year 2015 and found issues with 11 of the 16 SLAs (69 percent):

- § One SLA did not exist and was not provided.
- § Three SLAs were provided, but in a draft form and did not contain all necessary signatures from the agency and/or OIT officials.
- § For seven SLAs, we could not identify if the SLA was effective for Fiscal Year 2015, as it was not clearly documented within the SLA.

WHY DID THE PROBLEM OCCUR?

We identified the following reasons for the issues we found:

- § OIT does not have a written procedure in place that establishes and communicates the process for and responsibilities of OIT staff working with the Executive Branch agencies in drafting and managing the annual SLAs.
- § OIT staff indicated that a centralized template was not in place during Fiscal Year 2015 and, therefore, that staff preparing the SLAs may have used various forms to create the Fiscal Year 2015 SLAs, causing inconsistencies in the preparation of the SLAs.
- § OIT did not have a mechanism in place during Fiscal Year 2015 to track the status and completion of SLAs.

WHY DOES THIS PROBLEM MATTER?

Without processes to ensure that consistent SLAs are in place with all agencies or customers with whom OIT provides IT support services, roles and responsibilities for providing and managing those required services may be unclear and lack transparency and accountability, which may, ultimately, result in a lack of required or expected service level quality.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0005

The Governor's Office of Information Technology (OIT) should improve internal controls over its service-level agreement (SLA) processes with other Executive Branch agencies by:

- A Documenting a written SLA procedure and communicating it to OIT staff responsible for drafting and managing SLAs between OIT and the Executive Branch agencies.
- B Developing an SLA template that clearly outlines the minimum requirements to be included in each SLA, such as effective dates. This template should be included with the service level agreement procedure recommended in PART A.
- C Instituting a tracking mechanism to ensure that SLAs are in place, reviewed, and updated, as necessary.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MAY 2016.

The Governor's Office of Information Technology (OIT) agrees that it is critical to document and communicate a standard procedure for drafting and managing service level agreements between OIT and the Executive Branch agencies. The service level agreement procedure will be documented by OIT's Service Level Commitment TaskForce, which is comprised of internal stakeholders to the document. Once documented, the procedure will be submitted to the executive leadership team for approval. Once approved, the procedure will be made available to all OIT staff responsible for drafting and managing service level agreements between OIT and the Executive Branch agencies.

- B AGREE. IMPLEMENTATION DATE: MAY 2016.

The Governor's Office of Information Technology (OIT) agrees that service level commitment templates should clearly outline the minimum requirements to be included in each service level agreement, such as effective dates. This template will be included

with the service level agreement procedure recommended in PART A.

C AGREE. IMPLEMENTATION DATE: MAY 2016.

The Governor's Office of Information Technology (OIT) agrees that for each of the Executive Branch agencies that OIT provides service to, there shall be an active service level agreement in place. Rather than putting in place new service level agreements annually, OIT has determined that as of Fiscal Year 2016, signed service level agreements will remain in place until replaced by the next revision. The determination to make the service level agreements active until replaced by another is a direct response to Executive Branch agencies requesting that service level commitments extend longer than one year.

INFORMATION TECHNOLOGY SERVICE AGREEMENT

OIT is statutorily responsible for initiating contracts between Executive Branch agencies and vendors related to IT goods and services. OIT's Procurement Unit handles the acquisition of goods and services for OIT, establishes IT service agreements, and establishes policies and procedures for IT service procurements for the Executive Branch agencies. OIT has developed specific vendor management policies that require agencies to establish procedures in various areas including selection of vendors, documenting terms of service delivery, security controls, and notification requirements in the event of a system compromise. In addition, OIT has established specific requirements for language in the vendor contracts, such as provisions that vendors adhere to applicable state policies and procedures and comply with certain reporting requirements.

Executive Branch agencies rely on both OIT and the Statewide Internet Portal Authority (SIPA) to provide IT related services, which aid in the agencies meeting their strategic goals and mission statements. According to its vision, SIPA looks to “transform Colorado government service delivery through the use of technology, allowing a single point of contact for members of the public to access state and local government information, products, and services.” Some of the services SIPA offers to state governments are payment processing, website hosting and development, and cloud services.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We inquired with OIT staff and reviewed supporting documentation to determine OIT’s progress in implementing our Fiscal Year 2012 recommendation related to improving information technology service agreements, specifically related to Executive Branch agreements with the SIPA. We recommended at that time that OIT ensure the agreements comply with Colorado Information Security Policies (Security Policies), and include provisions required by OIT’s vendor management policy and other applicable legal and regulatory information security requirements.

Through our audit work performed during our Fiscal Years 2013 and 2014 audits, we determined that OIT had partially implemented this recommendation. Specifically, during Fiscal Year 2014, OIT updated the contract template to ensure that it included the relevant Security Policies, provisions of OIT’s vendor management policy, and other applicable legal and regulatory information security requirements. However, OIT did not amend any contracts with SIPA during Fiscal Year 2014 to reflect the updated policy requirements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against statute [Section 24-

37.5-105(3)(i), C.R.S.] which requires OIT to “...initiate or approve all procurements of information technology resources, enterprise facilities, and any goods or services related to such procurements for state agencies and enter into any agreement, contract, or enterprise agreement in connection with such procurements on behalf of a state agency or agencies.”

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified the following problems during our Fiscal Year 2015 audit:

- § **OIT WAS UNAWARE OF THE TOTAL NUMBER OF EXECUTIVE BRANCH AGENCY CONTRACTS IN PLACE WITH SIPA THROUGHOUT THE STATE.** OIT stated that they were only aware of three contracts between Executive Branch agencies and SIPA, when we first inquired. Subsequent to our initial inquiries, though, OIT reviewed the State’s Contract Management System that contains all executed contracts and identified 22 additional contracts with SIPA that had not been initiated or approved by OIT.

- § **OIT DID NOT ENSURE THAT 24 OF 25 CONTRACTS WITH SIPA INCLUDED THE UPDATED POLICY REQUIREMENTS.** OIT stated that only one of the three contracts it was aware of was renewed in Fiscal Year 2015 to include the updated policy requirements. However, OIT did not perform a review of or update the 22 additional contracts to ensure each included the current policy requirements.

WHY DID THE PROBLEM OCCUR?

Although OIT has stated that they have worked with SIPA to ensure SIPA does not execute any Executive Branch contracts without OIT’s review and approval, this is only an informal verbal agreement and OIT has been unsuccessful in procuring a master agreement with SIPA. In addition, we identified that OIT does not have an effective

method in place to track vendor service agreements with SIPA. Finally, as there is no formalized agreement in place with SIPA, OIT has not effectively communicated to Executive Branch agencies that OIT must review and approve all SIPA contracts.

WHY DOES THIS PROBLEM MATTER?

If IT service agreements do not comply with Security Policies or include provisions required by the OIT's vendor management policy and other applicable legal and regulatory information security requirements, and vendors who handle outsourcing of IT services are not held to a consistent level of security, then the security of State data may be at higher risk of a data breach. Further, in the event of a data breach, the State may be liable for the associated costs. For example, the costs associated with a breach involving credit card processing data could be high and could include fines from the credit card company as well as the costs associated with notifying Colorado residents of the breach. When roles and responsibilities are not clearly established at the time that a contract is negotiated, the vendor could refuse to perform services necessary to address a security breach or charge the State additional fees to perform those services.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0006

The Governor's Office of Information Technology (OIT) should improve information technology service agreement controls by:

- A Formalizing an agreement with the Statewide 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.

- B Instituting an effective mechanism to track vendor agreements with SIPA.
- C 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.
- D 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.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: OCTOBER 2017.

OIT continues to work with SIPA on executing a master agreement that contains the appropriate provisions. While working on the details of a master agreement, OIT has worked with SIPA on an agreement that contains some basic terms for engagements with SIPA. Although this agreement does not contain all of the required terms and conditions, it provides some protections while a master agreement is finalized.

B AGREE. IMPLEMENTATION DATE: MAY 2016.

OIT will incorporate review of the State's Contract Management System to identify agreements executed with SIPA into its existing monthly process for generating OIT's contract log/tracking report.

C AGREE. IMPLEMENTATION DATE: JULY 2016.

OIT will send a communication to all Executive Branch agencies reminding them of their responsibility to obtain OIT approval before executing any agreements with SIPA.

D AGREE. IMPLEMENTATION DATE: ONGOING OR OCTOBER 2017.

OIT will continue to update all existing and future information technology contracts between Executive Branch agencies and SIPA, as applicable, or until we are able to execute a master agreement as discussed in our response to PART A.

GENTAX CHANGE MANAGEMENT

The Department of Revenue (DOR) is the business owner of the GenTax application. GenTax is the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. Most GenTax users work for DOR's Division of Taxation, but other divisions within DOR have a variety of access types that provide reporting, accounting, monitoring, or address data sharing needs.

Because the GenTax system contains Federal Taxpayer Information (FTI), the system must adhere to the Federal Internal Revenue Service (IRS) policies. DOR is audited by the IRS every 3 years to ensure that it is adhering to IRS policies. The most recent IRS audit report was produced in February 2015. The IRS is next scheduled to audit GenTax in Calendar Year 2018. During Fiscal Year 2015, the system

was responsible for collecting over \$14 billion in revenue and paying out approximately \$900 million in refunds.

OIT provides primary change management support services and develops change management procedures for the GenTax application, database, and operating system. A third party contractor provides additional support and holds responsibilities including developing code changes and applying them to the GenTax system. OIT maintains a current listing of all third party contractors who have access to the GenTax change management environments. Maintaining separate environments ensures that changes developed in the development environment are tested adequately in the test environment before they are migrated to the production environment where the live instance of the GenTax system resides. The OIT staff and the contractors that provide the above services have administrative access privileges within GenTax and have access to FTI data as well.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested change management controls related to GenTax by interviewing relevant staff, reviewing policies and procedures, and analyzing agency-provided lists of GenTax users and configuration files as well as other system-generated reports and information. Specifically, we tested controls to ensure that segregated development, test, and production environments exist for the GenTax system. We also inquired with DOR and OIT staff and reviewed supporting documentation to determine their progress with implementing our prior recommendations from Fiscal Year 2014.

Specifically, our audit work reviewed the following areas, as identified through our prior recommendations:

- § Whether DOR has implemented a mechanism in the GenTax change management environments to ensure that developers do not submit and approve their own changes.

- § Whether the Department has disabled access for third party contractors who should no longer have access to the GenTax change management environments.

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

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We tested for compliance with the following Colorado Information Security Policies (Security Policy or Policies) and IRS Guidelines.

- § Security Policy [*P-CISP-008 Access Control*] requires that the IT Department implements procedures to immediately terminate all facility and system access rights on notice of termination.
- § Security Policy [*P-CISP-009 Change Control*] requires that all system changes must have approval by the agency information security officer or the system owner and that system changes be applied only by authorized personnel.
- § DOR's Infrastructure Security and Change Control procedures for GenTax require that migrations to the staging and production environments be approved by a manager or lead; and developers cannot approve their own changes.
- § IRS guidelines [*IRS Publication 1075*] require the following:
- ▶ Agencies must manage information system user accounts, including establishing, activating, changing, reviewing, disabling, and removing user accounts. The agency must ensure

that only authorized employees or contractors (if allowed by statute) of the agency have access to FTI.

- ▶ Agencies must ensure that the information system enforces separation of duties through assigned access authorizations. The information system must enforce the most restrictive access capabilities users need (or processes acting on behalf of users) to perform specified tasks.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified the following issues related to change management processes within the GenTax system.

INCOMPLETE LIST OF CONTRACTORS. We found that although OIT implemented controls to remove access for third party contractors who should no longer have access to the GenTax system or the GenTax database production and test environments, we were unable to determine if OIT had fully implemented our prior recommendation related to this control area because the current access listing of third party contractors provided to us by OIT was incomplete. Specifically, through a review of the current access listing of all third party contractors, we found one contractor with access to GenTax who was not documented on the list of third party contractors. Without a complete and accurate list of third party contractors, OIT cannot demonstrate that they have fully implemented our recommendation to disable GenTax access for contractors who are past their contract end date.

SEPARATION OF DUTIES NOT IMPLEMENTED. We found problems related to separation of duties within the GenTax change management process. We determined that a total of 79 changes made to the GenTax environments containing FTI data were submitted and approved by the same individual employed by the third party contractor. Although OIT staff stated that a GenTax system setting has been implemented to restrict individuals from submitting and approving their own changes, we found that this system setting was not operating effectively.

WHY DID THE PROBLEMS OCCUR?

We identified the following issues related to the change management process within the GenTax system:

- § **INEFFECTIVE PROCESS TO TRACK CONTRACTORS.** OIT does not have a centralized process to maintain and track all its third party contractors. When new users are set up in the GenTax system, OIT tracks all contractors by a specific code assigned to their desk location. In the case of the exception we noted, OIT staff failed to assign the desk location accurately. As a result, the user did not appear in the system generated report of contractors. Other than assigning specific desk location codes in their user profiles, GenTax contractors are not maintained and tracked by OIT management.
- § **INEFFECTIVE CHANGE MIGRATION TOOL CONFIGURATION.** A migration tool is used to move GenTax application code changes between the development, test, and production environments. In December 2014, OIT configured the migration tool to restrict individuals from submitting and approving their own changes. This mechanism was implemented in response to our Fiscal Year 2014 recommendation to establish a supervisory approval process before changes are applied to GenTax change management environments. However, upon follow-up inquiry with OIT, we determined that the third party contractor bypassed the migration tool setting, which restricted this access, and the developers were therefore able to promote their own changes. OIT was not able to provide documentation to support that management approvals were obtained before this system setting was bypassed by the third party contractor.
- § **LACK OF MANAGEMENT OVERSIGHT OVER THE CHANGE MANAGEMENT PROCESS.** The third party contractor was able to bypass the system setting with the GenTax migration tool without obtaining management approval due to lack of adequate management oversight over the change management process.

WHY DOES THIS PROBLEM MATTER?

In combination, these problems increase the risk of unauthorized

changes being made to the GenTax system and threaten the confidentiality, integrity, and availability of the GenTax application and the information it contains. If GenTax change control processes are not appropriately managed, it could adversely impact the State's ability to conduct tax processing operations in an effective, efficient, and accurate manner.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0007

The Governor's Office of Information Technology should improve GenTax change management controls by:

- A Establishing an efficient centralized process to maintain, review, and update its list of contractors with access to GenTax's change management environments to ensure accuracy and completeness.
- B Developing an effective mechanism, with appropriate management oversight, to ensure that developers do not submit and approve their own changes within the GenTax change management environment to ensure effective control around segregation of duties.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are to be followed in order to strengthen information security system operations, and change

management controls over the environments it manages. In this case, the audit was successful in helping to identify that a user had been inaccurately identified in the access system. During the audit investigation, a report was produced that identified users who were granted access to the Gentax system. The account in question did not appear on the original report request because a specific field used to construct the report had not been accurately populated on the user's account. OIT agrees with this irregular issue identified in the audit and has reviewed the established and approved process in place to ensure contractors granted access to the Gentax change management environments is accurate. Upon completing the review an email communication was distributed to the appropriate OIT access control personnel instructing them of the process change made. This item has been implemented. In addition, OIT's termination procedures were followed in January 2015, as the identified user left the State's employment and access to systems were revoked.

B AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are to be followed in order to strengthen information security system operations, and change management controls over the environments it manages. OIT agrees with this finding that the vendor did not have a complete system-based, change management control to ensure developers do not submit and approve their own changes within the GenTax change management environment. As of November 2015, the vendor has since completed their effort and the issue has been implemented.

GENTAX INFORMATION SECURITY

During Fiscal Year 2015, we conducted audit work that resulted in a finding and recommendation addressed jointly to OIT and DOR

related to information security for the GenTax application. This finding and recommendation and the responses of these agencies are included in the Department of Revenue chapter within SECTION II: FINANCIAL STATEMENT FINDINGS of this report. SEE RECOMMENDATION 2015-0020.

OFFICE OF THE GOVERNOR

The following recommendations relating to deficiencies in internal control classified as SIGNIFICANT DEFICIENCIES were communicated to the Office in the previous year and have not been remediated as of June 30, 2015, 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.

OFFICE OF THE GOVERNOR OFFICE OF INFORMATION TECHNOLOGY PRIOR RECOMMENDATIONS SIGNIFICANT DEFICIENCIES NOT REMEDIATED BY THE DEPARTMENT AS OF JUNE 30, 2015			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2015-0008	2014-004	GenTax – Change Management	A [1]
		SIGNIFICANT DEFICIENCY	B SEPTEMBER 2015
			C [1]
2015-0009	2014-022	GenTax – Information Security – Logical Access	A DECEMBER 2015
		SIGNIFICANT DEFICIENCY	B [1]
			C [1]

SOURCE: Office of the State Auditor’s recommendation database.

^[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 LABOR AND EMPLOYMENT

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

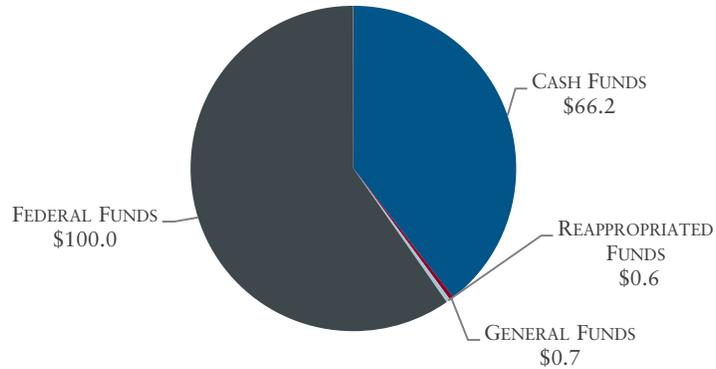
The Department comprises the following major organizational units:

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

In Fiscal Year 2015, the Department was appropriated approximately \$167.5 billion and approximately 1,017 full-time-equivalent (FTE) staff.

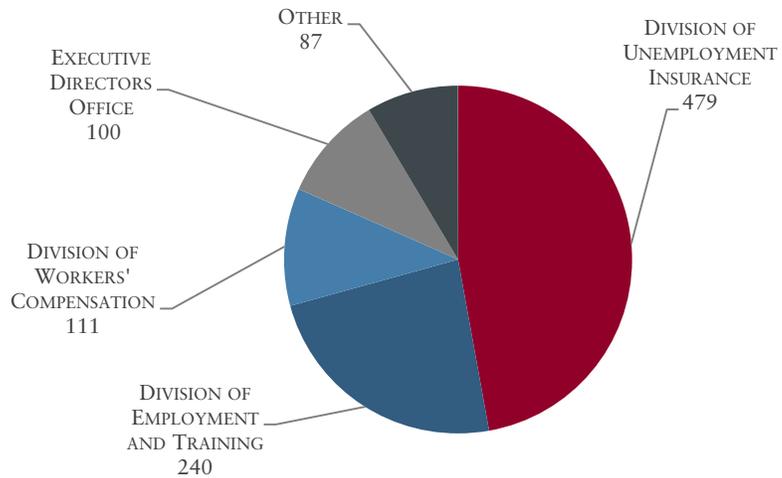
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2015.

DEPARTMENT OF LABOR AND EMPLOYMENT
FISCAL YEAR 2015 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

DEPARTMENT OF LABOR AND EMPLOYMENT
FISCAL YEAR 2015 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

We identified one overall area in which the Department could make improvements to its operation related to financial controls.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen, LLP, which performed Fiscal Year 2015 audit

work at the Department of Labor and Employment under contract with the Office of the State Auditor.

LACK OF TIMELINESS WITH EXHIBITS AND RECONCILIATION OF YEAR-END BALANCES

The Department's accounting section is responsible for all financial reporting for the Department. This includes instituting internal controls, such as timely reconciliations and supervisory reviews of general ledger account activity, to ensure the accurate and timely entry and approval of financial transactions into the State's accounting system, the Colorado Operations Resource Engine (CORE). In addition, this section is responsible for preparing and submitting uniform reports, or exhibits, to the Office of the State Controller (OSC) at the end of each fiscal year.

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

We reviewed the Department's internal controls in place during Fiscal Year 2015, including its policies and procedures for preparing the following exhibits:

- Exhibit F2, *Schedule of Operating Leases*
- Exhibit K1, *Schedule of Federal Assistance*
- Exhibit P, *Major Estimates*
- Exhibit W1, *Schedule of Changes in Capital Assets—
Governmental and Internal Service Funds*

- Exhibit W2, *Schedule of Changes in Capital Assets—Enterprise Funds*

We also reviewed the Department's reconciliations of information contained on the exhibits to the general ledger as well as its internal controls and reconciliation procedures related to year-end balances for state assets, liabilities, revenues, and expenditures.

The purpose of the audit work was to determine if the Department prepared and submitted accurate information on exhibits in a timely manner to the OSC for inclusion in the State's financial statements for Fiscal Year 2015. We also assessed the accuracy of the Department's reconciliations of general ledger accounts for the Fiscal Year Ended June 30, 2015.

HOW WERE RESULTS MEASURED?

State statute [Section 24-17-102, C.R.S.] requires departments to institute and maintain a system of internal accounting and administrative controls to provide for adequate authorization and record-keeping procedures to ensure effective accounting controls over state assets, liabilities, revenues, and expenditures.

As noted above, the Department is responsible for reporting accurate and complete financial information for inclusion in the State's financial statements through the submission of exhibits to the OSC. The Fiscal Procedures Manual (Manual) prepared by the OSC states that each agency is responsible for accurate, timely, and complete year-end accounting information. The Manual outlines specific requirements for what information should be included on each exhibit and when each exhibit is due. Specifically, for Fiscal Year 2015, Exhibit F2, Exhibit P, and Exhibits W1 and W2 were due to the OSC on October 21, 2015. Exhibit K1 was due December 15, 2015.

State Fiscal Rule 1-8, issued by the OSC, requires departments to have controls in place to reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the Department lacks adequate internal controls to ensure that account balances are reconciled regularly and that necessary corrections to accounts are made in a timely manner. In addition, the Department also lacks controls to ensure that exhibits contain accurate information and are submitted to the OSC in a timely manner.

We identified errors requiring audit adjustments during the fiscal year and after the fiscal year-end closing period totaling \$291.7 million as a result of our testwork. Specifically, we found the following:

- Unemployment Insurance Fund Taxes Receivable in CORE required an adjustment of nearly \$272.6 million at year-end in order to reconcile the account to the balance contained in the Department's unemployment information system. The error was not identified during the supervisor's review. Of the \$272.6 million, \$256.7 million was corrected during the fiscal year.
- Unemployment Insurance Fund Benefits Payable in CORE required an adjustment of nearly \$8.4 million at year-end related to Intergovernmental Receivables.
- Unemployment Insurance Fund Interest Income included about \$2.9 million, which should have been recorded as Premium Revenue.
- The Petroleum Storage Tank Fund balance required a reclassification of approximately \$7.8 million from a College Opportunity Fund Stipend expense account to the proper Distributions to Nongovernmental Organizations expense account.

Exhibits contained inaccurate or missing information and were not submitted in a timely manner to the OSC. Specifically, we found the following:

- Exhibit K1. The Department provided five separate versions of Exhibit K1 to the OSC due to errors identified subsequent to the initial submission. The Department initially submitted this exhibit to the OSC on January 7, 2016, more than three weeks after the initial deadline, and submitted the final exhibit on March 3, 2016, or nearly 3 months after the OSC's deadline. The Department was still making adjustments to the exhibit after the initial submission, including eliminating \$7.9 million in Unemployment Insurance (UI) expenditures related to bad debt expense that should not have been included as part of the exhibit. In addition, none of the Fiscal Year 2015 beginning balances agreed to the ending balances reported on the Fiscal Year 2014 Exhibit K1, resulting in adjustments to CORE and Exhibit K1.
- Exhibit F2. This exhibit was initially filed on time; however due to changes the Department made to the trial balance after the submission date, the Department submitted a revised Exhibit F2 on December 22, 2015, or 2 months after the required due date.
- Exhibits W1 and W2. The Department initially submitted these exhibits by the required due date; however, we found that the Department had failed to report software depreciation on both exhibits. As a result, the Department submitted a revised Exhibit W1 on December 29, 2015, and a revised Exhibit W2 on December 22, 2015, or 2 months after the required due date.
- Exhibit P. The Department initially submitted this exhibit by the required due date; however, due to corrections made to the related account balances after the submission date, the Department submitted a revised Exhibit P on December 14, 2015, or 2 months after the required due date.

WHY DID THE PROBLEM OCCUR?

Although the Department has procedures for fiscal year-end exhibit preparation, it does not have an adequate review process in place to ensure that exhibits include accurate information and are submitted in

a timely manner. In addition, the Department does not have adequate internal controls to ensure the timely reconciliation of general ledger account balances and lacks an adequate supervisory review process to ensure effective accounting controls over state assets, liabilities, revenues, and expenditures.

WHY DOES THIS PROBLEM MATTER?

A lack of adequate internal controls, including an adequate review process, increases the risk that misstatements will occur and that balances will not be reported accurately in accordance with generally accepted accounting principles. In addition, without sufficient internal controls for statewide reporting of financial information, the Department cannot ensure that it provides complete and accurate financial information to the OSC and that, ultimately, the State's financial statements are accurate.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION

2015-0010

The Department of Labor and Employment (Department) should improve its internal controls over the preparation and submission of exhibits to the Office of the State Controller by ensuring its supervisory process includes detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should improve its review and reconciliation process throughout the year and at fiscal year-end to ensure that all general ledger accounts are properly stated in accordance with generally accepted accounting principles and meet the due dates prescribed in the Fiscal Procedures Manual.

RESPONSE

DEPARTMENT OF LABOR AND EMPLOYMENT

PARTIALLY AGREE. IMPLEMENTATION DATE: AUGUST 2016.

The department recognizes the importance of timeliness and accuracy in reconciling financial data both for internal control and for statewide financial reporting purposes. Like all other state agencies, during the fiscal year, the department worked diligently to learn the new statewide financial system, CORE, and adapt to a new way of doing financial business. During this past year reconciliations were delayed, many times due to lacking InfoAdvantage reports and late payroll postings which were not within the department's control. With many accounting periods open concurrently due to payroll delays, timely interim reconciliations were often impractical. Of the adjustments identified, \$256.6 million related Unemployment Insurance and were posted later than past years, but were still posted within the State Controller's Office normal adjustment period. The department believes the majority of the later entries were one-time in nature due to the rapid implementation of the CORE system. The department will continue to look at and formalize its review and reconciliation processes to ensure issues are appropriately identified and resolved by the close of Fiscal Year 2016.

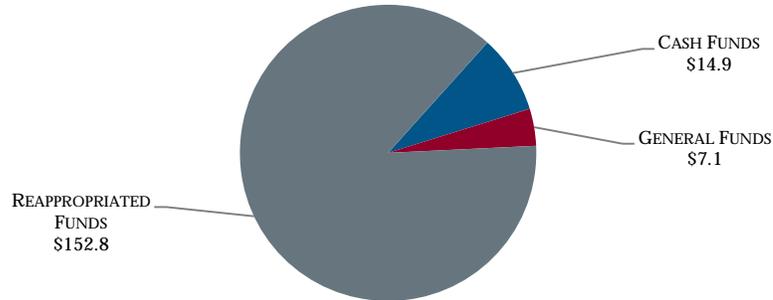
DEPARTMENT OF PERSONNEL & ADMINISTRATION

The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the Executive Branch of State government. The Department administers the classified personnel system, which includes approximately 31,500 full-time-equivalent (FTE) staff across state government (excluding the Department of Higher Education), and provides general support for State agencies. The Department includes the following divisions and offices:

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

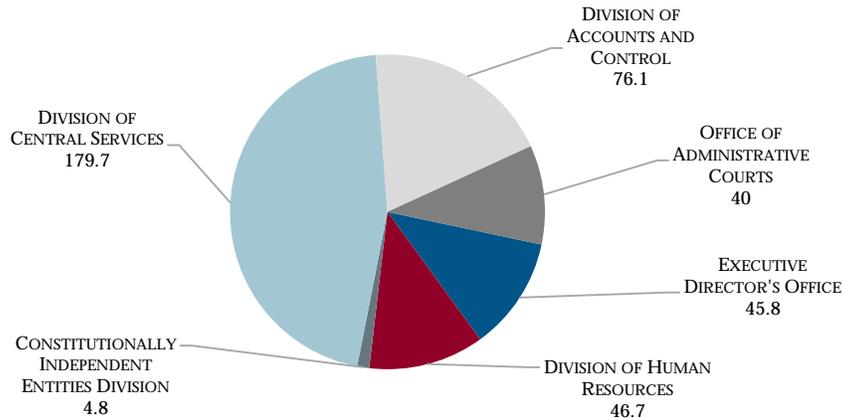
The Department was appropriated total funds of approximately \$174.8 million and approximately 393 FTE staff for Fiscal Year 2015. Approximately 4 percent of the funding was from general funds, 9 percent was from cash funds, and 87 percent was from reappropriated funds. Reappropriated funds are provided by sources including, but not limited to, vehicle and building rentals; copying, printing, graphic design, and mail services; and user fees from state agencies for the administration of the State's selection, classification, and compensation programs. The following charts show appropriations by funding source and FTE staff, by major areas, respectively, within the Department for Fiscal Year 2015.

**DEPARTMENT OF PERSONNEL & ADMINISTRATION
FISCAL YEAR 2015 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

**DEPARTMENT OF PERSONNEL & ADMINISTRATION
FISCAL YEAR 2015 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

OFFICE OF THE STATE CONTROLLER

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The OSC is responsible for managing the financial affairs of the State of Colorado, which includes management of the State's payroll system, payment processing, overseeing the State's budget, the preparation of the State's financial statements, and 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 on the use of these systems, overseeing the certain access and information security requirements of these systems, and ensuring that the systems are working in the way they are intended.

We identified 12 overall areas in which the OSC could make improvements to its operations—seven related to financial controls, and five related to federal findings. We identified six MATERIAL WEAKNESSES and six SIGNIFICANT DEFICIENCIES.

INFOADVANTAGE FINANCIAL REPORTING

In conjunction with the State's implementation of CORE at the beginning of Fiscal Year 2015, the State partnered with the CORE vendor (vendor) to implement InfoAdvantage, a web-based software application, as the tool to report information entered into CORE. InfoAdvantage and CORE are two separate systems. Staff statewide enter a wide variety of information into CORE on an ongoing basis, including accounting transactions, budgeting information, grant information, and inventory management information. This information is then processed, summarized, and transferred to InfoAdvantage nightly.

Statewide accounting staff rely on InfoAdvantage reports to assess the results of operations, verify financial information and validate data entered into CORE. Additionally, OSC staff rely on InfoAdvantage reports to monitor state and departmental operations, and verify compliance with various statutes, regulations, fiscal policies, fiscal rules, and other applicable requirements. OSC staff create the State's financial statements using a unique module of InfoAdvantage.

InfoAdvantage provides a variety of reports to users. These reports provide information in areas such as budgeting, procurement, cost accounting, system security, and general accounting, as well as reference documents. The general accounting reports include reports such as expenditure details, revenue details, and budget versus actual expenditures. In addition to these statewide reports available to all InfoAdvantage users, OSC staff have created customized reports tailored to individual needs as requested by specific users. Many of these reports provide subtotals by accounting period. To facilitate the reporting and analysis of financial information, CORE and InfoAdvantage segment accounting transactions into accounting periods throughout the fiscal year. Periods one 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.

InfoAdvantage reporting responsibilities have continued to evolve over time. The vendor worked with state staff to program an initial set of approximately 250 statewide reports for use upon implementation. These reports were created and tested by the vendor using notional data in a test environment, as actual State financial data was not yet available in CORE. As operations transferred from the State's previous financial accounting system, Colorado Financial Reporting System (COFRS), to the new CORE system in July 2014, the OSC assumed the responsibility for InfoAdvantage reporting and assigned this area to its CORE Operations section. In November 2014, the OSC began relying upon a group of accounting, procurement, and budgeting employees within various state departments who were InfoAdvantage users, referred to as the Super User Group (Group), to inventory and assess the usefulness and validity of the various InfoAdvantage reports. The Group worked with CORE Operations staff to incorporate necessary revisions to InfoAdvantage reports. Also in November 2014, OSC management made a programmatic decision to transfer InfoAdvantage reporting responsibility from its CORE Operations section to its Financial Analysis and Reporting section to

better align InfoAdvantage reporting responsibilities with the section that is also responsible for creating the State's financial statements. The OSC Financial Operating and Reporting section hired a full-time reporting specialist in March 2015. As the reporting specialist took charge of the responsibilities of report inventory, validation, and revisions, the specialist continued to rely on the experience of the Group to improve InfoAdvantage reports. The reporting specialist left this position in November 2015 and, as of January 2016, the OSC hired two full-time staff to fulfill these responsibilities related to InfoAdvantage reporting.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested the OSC's internal controls to determine whether the OSC took timely and sufficient measures to ensure the sufficiency, accuracy, and reliability of InfoAdvantage reports during Fiscal Year 2015. We inquired of OSC management about the processes they used to validate InfoAdvantage reports and reviewed the mechanisms the OSC employed for resolving identified problems on InfoAdvantage reports. We gathered information from InfoAdvantage users regarding issues via two methods. First, we analyzed data from user-submitted InfoAdvantage service tickets. Second, we solicited information from InfoAdvantage users by making specific inquiries through a survey. We surveyed 41 controllers of various state agencies and departments and their auditors during August 2015 to determine (1) the extent of issues with InfoAdvantage reporting during the fiscal year; (2) whether department or agency staff had performed any procedures to ensure validity, reliability, or accuracy of InfoAdvantage reporting during the fiscal year; and (3) if departments were relying on InfoAdvantage reports as part of their internal controls processes. Finally, we inspected data contained in InfoAdvantage reports for completeness and accuracy.

The purpose of this audit work was to determine whether the OSC implemented effective internal controls over financial reporting during

Fiscal Year 2015, including whether InfoAdvantage reports used by the OSC and the State's various departments and agencies were accurate and reliable.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

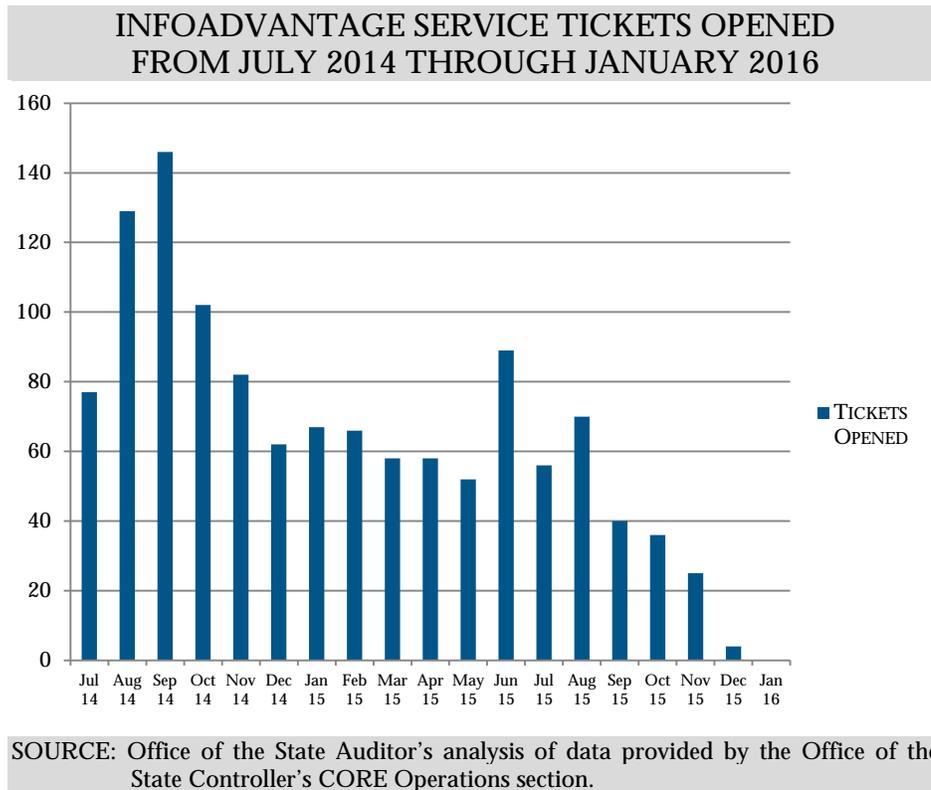
Statute requires the State Controller to manage the State's finances, interact with departments and agencies statewide to assess their financial needs and results, and to process and respond to inquiries regarding the State's finances [Section 24-30-201, C.R.S.]. To meet these statutory requirements, the State Controller must have access to accurate, reliable, available, and timely financial reports. Further, Chapter 3, Section 3, of the Fiscal Procedures Manual charges each State department with the responsibility for "accurate, timely, and complete year-end accounting." Departments rely on accurate, reliable, available, and timely reports as part of their internal control processes to ensure they fulfill this responsibility.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we found that InfoAdvantage reports were not adequately designed, tested, and validated to ensure the contents of the reports were accurate and sufficient to satisfy the needs of Statewide agency/department staff, management, or OSC staff. Specifically, we noted a significant number of issues reported by InfoAdvantage report users and a lack of a basic reconciliation between the CORE and InfoAdvantage systems.

§ **INFOADVANTAGE SERVICE TICKETS.** During Fiscal Year 2015, State staff reported issues they encountered with InfoAdvantage reports to the CORE help desk by opening a service ticket (ticket). CORE Operations staff provided a report of all tickets opened for InfoAdvantage between July 2014 and January 2016. We specifically analyzed tickets opened after Fiscal Year 2015—those

opened between July 2015 and January 2016—as this time period corresponds with the time period state accounting staff were working to close out Fiscal Year 2015 financial information. We also eliminated any tickets pertaining to password lockouts or resets from our analysis, as these tickets are not indicative of issues with InfoAdvantage reports. The following table shows the service tickets opened related to InfoAdvantage reports during that time period.



As shown in the table, users reported the majority of the issues during the first half of Fiscal Year 2015, coinciding with the initial implementation of CORE. User-reported issues tapered off during the second-half of the fiscal year, with higher than average activity seen in June and August of 2015. The increases during these 2 months can be explained by the heightened InfoAdvantage reporting activity required during the period of time at fiscal year-end for financial staff to ensure they have entered all the transactions necessary for the OSC to close the financial

accounting records and the additional scrutiny necessary to ensure that all financial information is accurately and completely reported in CORE. Overall, users opened 1,219 service tickets for various issues with InfoAdvantage reports, such as reports not containing necessary data, report reliability concerns, inconsistent information in reports, and unreliable access to InfoAdvantage reports.

Although the trend in the data demonstrates significant improvements in InfoAdvantage reports during the time period of July 2014 through January 2016, it also highlights that the reporting functionality was not sufficient for operations upon deployment of InfoAdvantage and CORE. The data also reinforces the fact that although significant strides were made to provide relevant and reliable reports to InfoAdvantage users, these improvements were late in the fiscal year and reports were not sufficient during the majority of the year to satisfy the State Controller's statutory responsibilities in a timely manner.

- § **USER RESPONSES TO SURVEYS.** Ten of the 41 parties surveyed (24 percent) responded that overall, InfoAdvantage reports were unreliable or unusable for a significant portion of the fiscal year and/or that they had reported issues with InfoAdvantage report content by opening service tickets. Almost half reported that they rely on InfoAdvantage reports as a component of their internal control monitoring processes, such as a component of their financial monitoring processes, although the information they received from the InfoAdvantage system was insufficient to meet their needs.

- § **CORE TO INFOADVANTAGE RECONCILIATION.** The OSC did not perform timely reconciliations between the two systems. As previously discussed, CORE information is processed, summarized, and transferred to InfoAdvantage nightly. A basic reconciliation between the two systems is a fundamental step to ensure information is transferred and recorded properly. During discussions with the OSC, we learned that neither OSC staff nor vendor staff had a process in place to reconcile financial

information in the various databases. After our discussions, the OSC did reconcile financial information between CORE and InfoAdvantage during October 2015, as of the State's accounting period 14. We also noted that, while OSC staff indicated that they performed an additional reconciliation of financial information transferred from CORE to InfoAdvantage for the State's accounting period 15, OSC staff did not retain any records of the reconciliation. The OSC did not note any discrepancies with the financial information stored in the databases based on its reconciliations.

WHY DID THE PROBLEMS OCCUR?

Some key factors that led to the issues we noted above included a lack of timely adequate user training, a lack of a timely and sufficient quality control review process, and a lack of dedicated InfoAdvantage support staff as discussed below.

§ **INFOADVANTAGE USER TRAINING.** Although OSC staff and the CORE vendor provided training to InfoAdvantage users prior to the system implementation date of July 1, 2014, the training provided was of a general, higher level nature. This is primarily because there was no actual state financial data available for testing the system and providing sample reports prior to July 1, 2014. Instead, early demonstration and training sessions relied on data in a test environment rather than actual state data. Further, after July 1, 2014, the OSC did not provide any additional formal InfoAdvantage training until April 2015. The OSC indicated that this gap was due to inadequate staffing to handle the volume of InfoAdvantage reporting related issues, which is discussed in more detail below. We noted that training sessions beginning in April 2015 were more detailed in nature and tailored to the needs of the users. Although availability of InfoAdvantage training has improved, and the availability of State financial data has improved training quality, a recent CORE user survey conducted by CORE Operations highlighted the need for additional InfoAdvantage training.

- § **LACK OF INFOADVANTAGE PROCEDURES.** The OSC had not sufficiently documented the procedures necessary to ensure quality InfoAdvantage reports are available to users. The OSC's InfoAdvantage report quality control review and approval process was not documented in a formal procedure until June 2015, or 11 months after CORE implementation. Further, this procedure does not designate responsibilities among various staff or define the appropriate segregation of duties over report creation/modification, review, and approval. We also noted that although the OSC has developed procedures for the creation of new InfoAdvantage reports, modification of existing InfoAdvantage reports, and has documented its process for responding to service requests upon changing the method for reporting issues in December 2015 from opening service tickets through CORE Operations to reporting problems to the Financial Analysis and Reporting section via email, these procedures were not in place during Fiscal Year 2015. Finally, we noted that the OSC does not have formal procedures to reconcile data within the CORE and InfoAdvantage systems. OSC management indicated that they plan to formalize and automate the reconciliation process once they begin to close periods in CORE more regularly in the future. Until then, OSC management said they plan to manually perform the process as they close periods.
- § **STAFFING FOR INFOADVANTAGE SUPPORT.** The OSC has not consistently maintained the necessary expertise in the staff charged with the responsibility for supporting the InfoAdvantage system. Because InfoAdvantage provides reports on a variety of information recorded in CORE, and the data the system houses is detailed and complex, staff supporting the function must be familiar with many facets of general accounting and financial reporting. Staff also must be sufficiently trained to understand the way the system stores and processes information. These skills are necessary to effectively create, test, and deploy reports to satisfy the needs of a wide variety of users. Since the beginning of Fiscal Year 2015, the OSC has taken steps to improve the necessary knowledge staff supporting InfoAdvantage reporting possess by better aligning the reporting function with internal reporting experts and dedicating staff solely

to support InfoAdvantage reporting. However, the necessary knowledge was siloed and the reporting specialist's departure in November 2015 created a void. As previously discussed, the OSC has currently backfilled the position with two new full-time staff members.

WHY DO THESE PROBLEMS MATTER?

The availability of accurate, complete, timely, and relevant financial reports is essential to the State. State accounting staff and management need accurate and reliable financial reports in order to ensure that accurate and complete financial information has been entered into CORE and is reported appropriately. In order to effectively use financial reports, InfoAdvantage report users need to understand the various reports available, how to run the reports accurately, and what information these reports provide in order to ensure that they are using the correct reports to monitor the results of their finances and operations. Without timely, accurate, and reliable financial reports, State accounting staff and management may not be able to detect and correct material errors on a timely basis and the OSC cannot comply with its various statutory obligations.

For a significant portion of Fiscal Year 2015, the delay in availability of robust financial information prevented the various state departments and agencies from assessing their financial information in a timely manner; this contributed to departments preparing and entering a backlog of necessary accounting entries into CORE, which in turn contributed to the OSC's inability to publish the Basic Financial Statements by its statutory deadline of September 20.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION

2015-0011

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

- A Ensuring current InfoAdvantage training is sufficient to address the needs of the InfoAdvantage user community, and developing and implementing a long-term training plan to ensure user needs are met if it is not.
- B Creating and implementing formal InfoAdvantage procedures that define the roles and responsibilities for staff involved in the process; ensuring proper segregation of duties over creating, modifying, reviewing, and approving reports; and requiring a regular reconciliation of data between the State's accounting system, the Colorado Operations Resource Engine (CORE), and InfoAdvantage systems.
- C Ensuring staff with the knowledge necessary to support InfoAdvantage reporting are assigned InfoAdvantage support responsibilities, and training additional staff on the various aspects of the InfoAdvantage system to ensure continuity in the event of employee turnover.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: MARCH 2016.

The OSC agrees that training is important to help departments understand how to best utilize InfoAdvantage reporting to meet

their needs. The OSC faced significant resource challenges early in the fiscal year that delayed regularly scheduled training sessions. The InfoAdvantage team has begun to provide three levels of training to state employees requesting such training beginning in March 2016 on an as needed basis. These levels include beginner, intermediate, and advanced. In addition, the InfoAdvantage team has developed a long-term training plan to provide regular training for new employees requesting it, existing employees who are interested in a refreshing their knowledge, and with different levels of training.

B AGREE. IMPLEMENTATION DATE: JUNE 2016.

With the move of responsibility for InfoAdvantage from CORE Operations to the Financial Analysis and Reporting section, the InfoAdvantage team defined roles and developed processes for implementing new reports or making changes to existing reports. Further, to ensure data integrity, it is essential that the InfoAdvantage reporting tool matches the data within CORE itself. The OSC began reconciling the InfoAdvantage and CORE systems in October 2015 with the close of period 14 for FY2015 and has continued reconciling both systems with each close thereafter. The OSC will continue to refine its documentation of these processes and look for opportunities to further automate the reconciliation.

C AGREE. IMPLEMENTATION DATE: MARCH 2016.

After the OSC moved the responsibilities of the InfoAdvantage reporting from CORE operations to the Financial Analysis and Reporting section, an additional staff member was hired in January 2016 to address the increased demands to support InfoAdvantage reporting. Each of the two team members, as well as the manager, is cross-trained on the significant aspects of each other's duties. The team members have the necessary skill sets to manage infoAdvantage reporting, one with a technical background in type of information technology used by infoAdvantage and one with an accounting background and familiarity with the account structure of the State. Further, each has attended formal training courses to

expand the knowledge base available to support the reporting function beyond what was provided by the vendor during the implementation period. The cross-training of three employees on the InfoAdvantage team should help to ensure continuity in the event of employee turnover.

LABOR ALLOCATION

Labor allocation is the distribution of payroll expenditures for both gross earnings and fringe benefits that are recorded in CPPS across relevant sources of funding. Labor allocation is a vital piece of the State's payroll and accounting processes because it affects federal funding, financial reporting, and several other key components of the State's operations. The OSC is responsible for ensuring the accuracy of the State's labor allocation process.

In the State's previous accounting system, COFRS, labor allocation was a specially built in module. There were interfaces between CPPS and COFRS that provided the information needed for the module which allowed labor costs to be allocated on a timely basis. CORE, like many modern enterprise financial systems, does not contain a payroll/labor allocation module. As a result of budget constraints, the OSC evaluated alternatives for labor allocation using the existing CPPS payroll system. This system could be used as a temporary solution until the State implements a human resource information system (HRIS), which will include payroll/labor allocation functionality. The OSC worked with OIT, the CPPS vendor, and the CORE vendor during the CORE implementation to create a process that would allocate payroll data. The OSC, OIT, and the CPPS contractor developed a temporary labor allocation system, the Colorado Labor Allocation System (CLAS). In addition, the OSC and OIT purchased a portion of a payroll accounting system, the Payroll Accounting Management module (PAM), from the CORE contractor.

According to DPA, CLAS cost approximately \$1.1 million to develop and the cost of PAM for the first year was about \$400,000. Under the

new process, CPPS was intended to feed payroll data into CLAS, which would perform the allocation for earnings and then feed the allocated data into PAM. PAM would then allocate benefits and feed the data to CORE. CORE creates the appropriate journal entries. The process required numerous manual entries and processes to move data between the four systems (CPPS, CLAS, PAM, and CORE).

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We conducted interviews with staff at the OSC as well as OIT, and gained an understanding of the labor allocation process both before and after the implementation of CORE.

The purpose of the audit work was to review the State's labor allocation process during Fiscal Year 2015 to determine if the process was appropriate and whether costs were accurately allocated across relevant sources of funding.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The federal Office of Management and Budget *Circular A-87, Cost Principles for State and Local Governments (Circular A-87)*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments.

To comply with *Circular A-87*, State Fiscal Rule 8-3 requires that state agencies use a cost allocation methodology that assures that the allocations made through the methodology represent a service/benefit or other equitable relationship between the cost of the services provided and the value of the benefits received by users of the services. Costs are defined as all expenses incurred by a project or program, either directly or indirectly. Costs include such items as labor,

material, supplies, rent or building charges, operating expenses, and administrative expenses that might properly be assigned to the project or program.

State statutes [Section 24-30-204 (1) and (3), C.R.S.] require the OSC to prepare the State's financial statements in accordance with generally accepted accounting principles and to submit the financial statements to the governor and the General Assembly no later than September 20 each year. This section also specifies that the official books of the State shall be closed no later than 35 days after the end of the fiscal year. As of that date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Initially, CORE was unable to capture labor allocation costs accurately or timely during Fiscal Year 2015. According to the OSC, upon the implementation of CORE, the OSC brought together "super-users" (experts on allocation requirements for their specific agencies) from various agencies to verify that the CLAS and PAM systems were performing correctly and accurately. The super-users conducted testing of statewide samples in order to review the labor allocation and the breakdown before it was entered into CLAS, and to compare the allocation from CLAS and PAM to the information in CORE. Errors such as incorrect allocation rules or missing allocation codes were found on the samples, which meant that if the samples contained an error, it was likely that all employees' labor costs were not allocated correctly. During the fiscal year, the super-users found new errors, and as a result, the labor allocation process was temporarily stopped while the team corrected these errors. Due to the labor allocation issues, the OSC delayed the monthly closing of the accounting records for every month of Fiscal Year 2015 from the historical closing dates and did not comply with the statutory

requirement to close the official State books by August 5, or 35 days after the end of the fiscal year.

WHY DID THE PROBLEM OCCUR?

The CLAS and PAM systems initially did not work as intended and the OSC did not sufficiently test the systems prior to the implementation of CORE. In addition, the process was manually intensive; as a result, there were many opportunities for inaccuracies due to human error. The OSC also indicated that there was initially no written documentation for the new labor allocation process, but the OSC subsequently developed such documentation. The labor allocation team included eleven employees who also had other full-time jobs. There was not a dedicated project team for labor allocation.

WHY DOES THIS PROBLEM MATTER?

The labor allocation issues experienced with the implementation of CORE ultimately caused the OSC to be out of compliance with state statutes regarding the submission of the State's financial statements. Specifically, the Financial Statements for Fiscal Year 2015 were statutorily required to be submitted to the governor and the General Assembly by September 20, 2015. The OSC did not submit the Statements to the governor and the General Assembly until late January 2016—more than 4 months after the statutorily-required deadline.

Month-end accounting procedures and the budget to actual variance analyses cannot be completed without labor being allocated. Also, federal funding has strict reporting requirements, either monthly or quarterly, that require labor allocation in order to submit reports. Most agencies with federal funding had to request extensions in order to ensure that funding was not lost, which could impact future federal awards.

The State expects to replace the CPPS payroll system with a new human resources information system during Fiscal Year 2018. Thus, it is essential that the OSC address any potential labor allocation issues resulting from the new system change for the period prior to system implementation.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION

2015-0012

The Department of Personnel & Administration's Office of the State Controller should strengthen controls over the labor allocation process by:

- A Ensuring that payroll costs are allocated appropriately and in a timely manner across programs, with adequate documentation for staff to follow.
- B 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.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: NOVEMBER 2015.

The labor allocation team developed a process to allocate labor and benefit costs to the appropriate grants and programs. It is an interim approach until the State implements an HRIS. The

approach includes a sequence that begins with time and leave system or a process to report labor hours, moves to Colorado Personnel and Payroll System (CPPS) to calculate payroll, then to the Colorado Labor Allocation System (CLAS) to allocate salaries, then to Payroll Accounting Module (PAM) to allocate benefits, and finally to the Colorado Operations Resource Engine (CORE) to post salary and benefits to the appropriate grants and projects in the financial system. Central Payroll has developed guidance for departments to use in balancing the data in each of these systems with other systems in the labor allocation process. Departments balance these systems for each payroll. For instance, for each payroll, departments balance CPPS with CLAS with PAM and with CORE. The office of the state controller website includes several processes, procedures, and job aids to assist agencies with better understanding the labor allocation process. Central Payroll developed a monthly close calendar for FY2016 with specific dates for each monthly close. To date, departments are meeting the timing in the monthly close calendar.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2017.

The entire business process of recording time, calculating payroll, allocating salary and benefits costs to the appropriate grants and programs, and posting these costs to the financial system will be a critical requirement of the HRIS. The Central Payroll manager will be involved in the HRIS selection process. The HRIS selection committee will be able to involve subject matter experts in labor allocation to ensure that the HRIS meets the State's needs for labor allocation. Central Payroll will be involved in configuration and testing of the HRIS to identify and address potential deficiencies before the HRIS is implemented.

CORE EDIT CONTROLS

Beginning with the implementation of CORE by the State in Fiscal Year 2015, nearly all departments throughout the State utilize CORE

to record daily transactions and generate reports. CORE has the capability to require that specific information be input for each transaction. In addition to recording daily transactions, departments use CORE to record and manage their annual budgets. Budget controls contained in CORE are designed to prevent departments from overspending their appropriations. When a transaction is processed in CORE that would cause expenditures to exceed the budgeted amount, CORE is designed to display a warning message and not allow the expenditure to process without a higher level override. However, should a department decide to over-expend the budget, an individual at the department who has proper authority in CORE can override the budget control and approve the transaction. The OSC must enable the budget controls within the first quarter of each fiscal year.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We performed interviews with OSC staff, reviewed CORE transactional data, and reviewed CORE budget control documents as part of our audit testwork.

The purpose of our audit testwork was to determine if CORE had proper edit controls enabled over transactions, including budgetary controls, during Fiscal Year 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State statute [Section 24-30-201(1), C.R.S.] indicates that the powers, duties, and functions concerning accounts and control shall be the responsibility of the State Controller. Some of the key responsibilities listed in this statute are to coordinate all financial procedures for the State, including creating, prescribing, and installing all accounting forms, records, and procedures for all state agencies. As part of these responsibilities, we would expect to see controls in place over financial information processing, such as edit checks of entered data.

State statute [Section 24-75-102(1)(a), C.R.S.] also requires that all moneys appropriated by the General Assembly be expended or encumbered, if authorized by the State Controller, only in the fiscal year for which appropriated. However, statute [Section 24-75-109, C.R.S.] outlines specific instances where the State Controller can approve over-expenditures by departments. For example, over-expenditures may be authorized for Medicaid and the worker's compensation self-insurance program, among others.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Based on our testwork, we identified the following problems with CORE data during Fiscal Year 2015.

TRANSACTIONS MISSING DATA FIELDS. We noted during our audit that transactions entered into CORE did not include all necessary data fields for financial reporting. For example, we identified approximately 13,400 transactions in July 2015, the first month of CORE implementation, which contained missing data fields such as fund, revenue source code, object code, department code, and balance sheet account.

BUDGETARY CONTROLS NOT ENABLED. We determined that the OSC did not enable budgetary controls in CORE within the first quarter of Fiscal Year 2015. Rather, the controls were not activated until after the end of Fiscal Year 2015. According to CORE budget control documents, the budgetary controls activation was first enabled in July 2015—subsequent to the June 30, 2015, fiscal year-end. As a result, although CORE generated a warning message during Fiscal Year 2015 for any transaction that would cause an over-expenditure, CORE did not require an override in order to allow an over-expenditure to occur.

WHY DID THESE PROBLEMS OCCUR?

Due to difficulties with implementing CORE, the OSC did not review and configure data fields to require entry of detailed information for certain classes of transactions prior to the beginning of Fiscal Year 2015. The OSC performed a review and reconfigured required data fields for all classes of transactions 11 months subsequent to CORE implementation.

OSC staff reported that they did not enable the CORE budget controls in Fiscal Year 2015 because a CORE programming error caused the budget controls to improperly prevent departments from spending federal award funds. Also, another system defect caused over-expenditures to be routed back to the preparer subsequent to the transaction's prior approval by a supervisor. In order to allow departments to continue expending their budgets, OSC staff did not turn on budget controls until they were able to fix the noted errors in July 2015.

WHY DO THESE PROBLEMS MATTER?

Without timely edit controls to ensure that transactions are coded appropriately in CORE, the users of the State's financial information do not have assurance that the information presented for decision-making purposes is accurate. Furthermore, excessive over-expenditures could cause the programs to be in violation of statutes.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0013

The Department of Personnel & Administration's Office of the State Controller (OSC) should ensure the accurate recording of financial information into the State's accounting system, the Colorado

Operations Resource Engine (CORE) by:

- A Reviewing and configuring data fields in CORE to ensure that the system captures necessary information based on the class of transaction.
- B Verifying that CORE budgetary controls are enabled and properly working within the first quarter of each fiscal year.

RESPONSE

OFFICE OF STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: MAY 2015.

The issue was identified early in the fiscal Year. The evaluation of the configuration that resulted in the ability for departments to enter data without all of the necessary fields occurred in February 2015. The reconfiguration could not occur until the transactions that were processed with missing data were reversed. As part of the clean up, the OSC created a series of InfoAdvantage reports to identify transactions meeting these conditions. After a cleanup period, the OSC reconfigured controls in May 2015. There is one remaining class of transaction, the JVA document type, at risk for missing data as it does not contain event requirements to control required data. As riskier, these documents go through additional workflow approval at a departmental controller level. The InfoAdvantage reports that were created for the data clean up became part of the package of activity that the OSC monitors in its quarterly reporting that would identify missing data issues for the JVA transaction class.

- B AGREE. IMPLEMENTATION DATE: MARCH 2016.

Budget control is an essential tool to help departments manage their budgets within statutory requirements. While full budget

control was not in place, warning messages were displayed. With the technical issues resolved, the budget control has been implemented. Budget control; however, cannot be enabled before the start of the fiscal year. It cannot be enabled until the close-out of the prior fiscal year as activity occurs, such as federal funds where new custodial budgets are created based on unused closing fiscal year balances. With the delays in closing Fiscal Year 2015, the earliest that budget control could be turned on in Fiscal Year 2016 was in March 2016 and that occurred. In the future with a more stable closing calendar, budget control could be turned on in mid-September, which is consistent with the former accounting system.

DEPRECIATION OF CAPITAL ASSETS

With the implementation of CORE, OSC worked with a contractor to develop a capital asset module (Module) to track all of the State's capital assets. Capital assets are assets owned by the State and are primarily used in a department's operations and programs, and have a useful life greater than 1 year. Capital assets are assets that have a value which decreases over time. The Module calculates depreciation using the straight-line method. Using this method, the depreciation is prorated in equal dollar amounts to interim periods throughout the life of the asset.

When the Module was first implemented at the beginning of Fiscal Year 2015, the Module calculated depreciation automatically and sent the resulting transactions into CORE on a monthly basis. The OSC changed the process during the year to require that staff manually initiate the Module's calculation of depreciation for all assets, and to require that staff manually review the Module's parameters for calculating depreciation, such as fiscal year and accounting period. The OSC does not review the depreciation calculation for accuracy, but instead examines the errors identified in the data where an asset is

not being depreciated because of missing parameters. The parameters used to calculate depreciation include the asset's historical cost, salvage value, useful life, and the date the asset's life cycle started, or its "in-service" date. When missing parameters are identified, OSC staff report that they contact the appropriate department's asset manager to identify and enter the appropriate information.

During the conversion from the Colorado Financial Reporting System (COFRS) to CORE, balance sheet account balances and accumulated depreciation balances for capital assets were extracted from COFRS and recorded by Departments in the Module for CORE. During the Open/Close training provided by the OSC prior to the start of Fiscal Year 2015, OSC staff instructed department staff to verify that the balance sheet information extracted and the information entered in the Module was correct to ensure depreciation would be calculated accurately.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed depreciation transactional detail reports from CORE for Fiscal Year 2015 activity for a sample of departments. We also examined OSC- required Exhibit W1s, *Changes in Capital Assets—Governmental and In Service Funds*, and Exhibit W2s, *Changes in Capital Assets—Enterprise Funds*, submitted by departments for Fiscal Year 2015 to disclose their changes in capital assets during the year. In addition, we interviewed individual department staff and the OSC related to the Module.

The purpose of the audit work was to evaluate the effectiveness of the OSC's processes, communications, and procedures regarding capital assets and depreciation expense in Fiscal Year 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Asset management policies and procedures established by the OSC

(Depreciation Policy Statement AM.PO.04) require departments to use the Module to record and manage each capital asset throughout the asset's useful life unless the OSC approves an exception.

Governmental Accounting Standards Board Statement No. 34, Paragraph 20, states that capital assets that are being or have been depreciated should be reported net of accumulated depreciation in the statement of net assets.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

CAPITAL ASSETS WERE NOT DEPRECIATED ON AN APPROPRIATE BASIS. Based on our review of CORE capital asset transaction detail reports and related capital asset information contained in the Module, we identified assets that had unusual parameters used to calculate depreciation. For example, CORE was listed in the Module as having a useful life of 120 years instead of 120 months. This is unusually high, since COFRS, the state's previous accounting system, was replaced after 24 years. Further, staff at the Office of the Governor, where the asset was recorded, indicated that the useful life used for CORE is 10 years. In another instance, depreciation expense totaling \$5,150 for one asset was recorded for Fiscal Year 2015 even though the historical cost in CORE had been adjusted to \$0.

ASSETS OBTAINED PRIOR TO FISCAL YEAR 2015 MAY HAVE INAPPROPRIATE DEPRECIATION EXPENSE IN FISCAL YEAR 2015. In prior years, the first and last years of an asset's useful life were based on a 6-month basis, or "half-year convention." If an asset was placed into service on any date other than July 1, the department was to book 6 months of depreciation expense in the first year of service. Similarly, if an asset was in service for its entire useful life, in its final year of service the department would recognize 6 months of depreciation expense. For Fiscal Year 2015, the OSC changed the procedures for calculating depreciation by switching from the half-year convention to a daily basis calculation starting on the asset's in-service date. For assets that were placed in service prior to Fiscal Year 2015, the

difference between the expense calculated from the date the asset was actually placed in service and the expense incurred under the old six-month basis was recorded as Fiscal Year 2015 depreciation expense. The OSC did not quantify the impact this change had on the financial statements.

THE MODULE'S AUTOMATIC CALCULATION OF DEPRECIATION RESULTED IN LARGE ADJUSTING ENTRIES AND MISSING FISCAL YEAR 2015 DEPRECIATION. In two instances, the Module automatically calculated depreciation even though the OSC requested that the automatic calculation be cancelled because information used to calculate depreciation in the Module was not complete at that time.

As a result of the first instance, the OSC made correcting adjustments totaling approximately \$831 million to back out the automatic depreciation entries. In the second instance, depreciation expense for some assets that had been acquired in Fiscal Year 2015 was not recognized in Fiscal Year 2015; rather, it was recognized for the first time in Fiscal Year 2016. This error was never adjusted back to Fiscal Year 2015. The OSC turned off the automatic running of depreciation in the Module for the State's assets, which was scheduled for the first Friday of every month after these errors occurred, and manually initiated the Module's depreciation calculation. This led to a third depreciation error because the wrong fiscal year was manually entered into the depreciation entry in CORE. This error required approximately \$9.4 million in adjustments to correct depreciation.

WHY DID THE PROBLEM OCCUR?

FINAL RESPONSIBILITY FOR DEPRECIATION HAS NOT BEEN CLEARLY ASSIGNED. Prior to CORE implementation, departments were responsible for calculating and recording depreciation for their own assets and depreciation was not calculated and recorded centrally by the OSC. During Fiscal Year 2015, some departments believed that because the OSC was using the Module to calculate depreciation centrally, the departments were not required to recalculate depreciation or otherwise ensure their records agreed to depreciation calculated by the Module.

When the departments approached the OSC with questions, they reported that they were advised by OSC staff that depreciation was being calculated correctly based on the parameters entered in the Module and not to make any adjustments in CORE. For example, one Exhibit W1 submitted by a department contained a note that stated the individual preparing the exhibit did not believe the module was calculating the department's assets correctly, but they were not making adjustments since the OSC had indicated the module was working.

NO ANALYSIS WAS PERFORMED RELATED TO THE CHANGE IN DEPRECIATION CALCULATION. OSC staff indicated that they believe the impact of changing the basis for calculating depreciation was insignificant or immaterial to the financial statements. However, they did not perform an analysis of the impact of the change and therefore, could not provide documentation to substantiate that the impact on the financial statements is immaterial. Also, the OSC did not perform an analysis to determine the amount of depreciation that should have been recorded in Fiscal Year 2015 versus Fiscal Year 2016.

WHY DOES THE PROBLEM MATTER?

A lack of strong internal controls over recording, monitoring, and analyzing capital assets may increase the risk that capital assets and the related depreciation expense are materially misstated on the State's financial statements.

CLASSIFICATION OF FINDINGS: MATERIAL WEAKNESS.

RECOMMENDATION

2015-0014

The Department of Personnel & Administration's Office of the State Controller (OSC) should improve internal controls over the processing of capital assets to ensure capital assets are accurately presented on the State's financial statements by:

- A Clearly communicating with departments and agencies their roles and responsibilities related to capital assets. This should include maintaining a detailed record of all capital assets using the capital asset module as outlined in the asset management policies and procedures.
- B Performing an analysis to ensure depreciation calculations are correct.

RESPONSE

- A AGREE. IMPLEMENTATION DATE: MAY 2016.

OSC CORE Operations runs the depreciation process centrally. Departments have the responsibility for recording assets, verifying balances, making corrections, and conducting an annual inventory of assets. OSC will provide additional capital asset training for the departments at the Open/Close Training that is scheduled in May 2016. This training will include the asset management policies and procedures and will emphasize the departments' roles and responsibilities related to capital assets. The OSC will also provide at the Open/Close Training information on how depreciation is calculated and share the formula that is used to calculate depreciation as it is presented in the AMS Advantage Financial Fixed Assets User Guide.

- B AGREE. IMPLEMENTATION DATE: JUNE 2016.

This recommendation has been partially implemented. To ensure the depreciation is charged to the correct accounting period and fiscal year, the OSC Financial Analysis & Reporting (FAR) will review the parameters that are input by the OSC CORE team when running the Mass Depreciation Job. The OSC FAR will verify that the Fiscal Year, Depreciation End Date, and Accounting Period parameters are correct.

The OSC CORE team will develop a screen print of the parameter input screen and OSC FAR will review and approve prior to the team running the job. Once the job is complete, OSC FAR will select random samples and apply the depreciation formula to those samples to ensure the depreciation calculation is correct.

QUARTERLY REPORTING

The OSC is responsible for managing the financial affairs of the State of Colorado and preparing the Basic Financial Statements (Statements) and the Comprehensive Annual Financial Report (Report) as required by statute. To ensure the accuracy of the Report, the OSC requests that each department submit quarterly reports. Toward the end of each quarter, the OSC sends an email to all department controllers with a list of questions that are used to gauge the accuracy of the department's finances. These questions vary each quarter but can include such things as the status of abnormal balances, known over-expenditures, instances in which cash is out of balance, and missing data elements. The departments run special diagnostic reports created by the OSC in InfoAdvantage specifically to address the inquiries from the OSC. The results of these diagnostic reports show areas where there may be a concern with a department's financial statements. The department reports these results and provides an action plan and timeline for correcting issues that are found. Staff within the OSC's Consulting and Analysis Unit track these issues and provide assistance to the departments in ensuring an accurate and timely resolution.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed a sample of six Fiscal Year 2015 quarterly reports submitted by four different departments to the OSC. In addition, we looked at three quarterly logs kept by the OSC for tracking the quarterly reports received. We reviewed these samples to determine whether the OSC adequately examined the Fiscal Year 2015 quarterly reports in accordance with statute and the OSC's internal controls,

processes and procedures.

The purpose of the audit work was to determine whether the OSC adequately collected and reviewed department-submitted quarterly reports to ensure the accuracy of the Statements and the Report.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State statute [Section 24-30-204(2)(a), C.R.S.], requires all departments, institutions, and agencies in the State government to submit a quarterly report of financial information to the State Controller no later than 30 days after the last day of each fiscal quarter. This report should include such financial information as deemed reasonable and necessary by the State Controller. The statute also requires that the report should include sufficient financial information for the State Controller to determine if such department, institution, or agency is properly crediting monthly revenues and accruals and is properly billing the federal government in a timely manner.

The OSC's Fiscal Year 2015 Report/Statements Internal Controls, Processes, and Preparation Procedures document identifies the review of departmental quarterly reporting as a key control to ensure the Report and Statements are correct.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

THE OSC DID NOT COLLECT ALL REQUIRED QUARTERLY REPORTS FOR FISCAL YEAR 2015. According to the quarterly report tracking sheet provided by the OSC, several departments failed to turn in reports. In the first quarter, the OSC received 52 of 71 department reports (73 percent). In the second quarter, the OSC received 64 of 72 department reports (89 percent). In the third quarter, the OSC received only 30 of

70 department reports (43 percent). Although required by statute, the OSC did not collect quarterly reports in the fourth quarter because the Consulting and Analysis Unit ran diagnostic reports and worked with departments as part of year-end closing procedures to clear diagnostic errors.

NOT ALL QUARTERLY REPORTS CONTAINED THE REQUESTED INFORMATION. One of the six quarterly reports we reviewed did not contain all of the information that was requested by the OSC. Specifically, the department did not provide adequate and complete responses to the OSC's second quarter inquiries. Instead, the department submitted its own diagnostic reports from InfoAdvantage without an analysis of items requested by the OSC, or confirmation the department corrected any issues detected by the diagnostic reports. The OSC followed up and requested the missing data but did not receive a reply from the department; the OSC did not continue to perform any additional follow up.

DIAGNOSTIC REPORTS NECESSARY FOR QUARTERLY REPORTING WERE NOT TIMELY AND CONTAINED ERRORS. The OSC did not provide diagnostic reports necessary for quarterly reporting until the second quarter of Fiscal Year 2015, and even then, the departments experienced errors requiring correction when using them. Four of the six quarterly reports we received contained a comment from the department describing a problem the department had running a diagnostic report or questioning the results produced by the diagnostic report. Two of the reports were from the first quarter, one report was from the second quarter, and one report was from the third quarter.

WHY DID THE PROBLEM OCCUR?

Although the OSC outlines the requirements for state agencies to submit quarterly reports, if a department fails to submit a report or submits incorrect financial information, the OSC does not perform sufficient follow-up to ensure the required information is obtained.

During the fiscal year, diagnostic reporting functionality was not sufficient for operations upon implementation of InfoAdvantage and CORE. For example, there were no diagnostic reports available during the first quarter. Further, reports created for the remainder of the year were not always accurate or they produced unreliable results. These diagnostic reports did not provide sufficient financial information for the departments or the OSC to analyze during the majority of the year to assist in satisfying its statutory responsibilities.

WHY DOES THE PROBLEM MATTER?

Quarterly reporting is one of the key internal controls for ensuring that the Statements and the Report are prepared in a timely manner and accurately. It is an integral part of the Statements and Report process because it allows the OSC to track the progress of departments' financial reporting and assists the departments and OSC in identifying errors and issues of non-compliance early on. Inaccurate or missing quarterly reports could ultimately lead to inaccurate financial statements and other financial reporting.

Additionally, without strong internal controls in place to ensure that quarterly reports are accurate and timely, the risk that state departments will fail to properly credit monthly revenues and accruals, and properly bill the federal government in a timely manner is increased.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0015

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over quarterly financial reporting by:

- A Creating a standard process regarding quarterly reporting and the submission of reports, including procedures requiring follow up steps when departments have missing or incomplete information, to help ensure compliance with statute [Section 24-30-204(2)(a), C.R.S.].
- B Improving system-based diagnostic reports used for quarterly reporting, creating a process to ensure the validity of the reports and increasing the number of reports available to the departments. This will help ensure that the reports provide sufficient information for the OSC to fulfill its statutory responsibilities.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: JUNE 2016.

The OSC agrees that quarterly reporting is an important control. We will document the follow up steps to be taken when departments have missing or incomplete information. We have a standard process and procedure in place, though some steps may be an undocumented practice. The Fiscal Procedures manual includes 2 pages of procedures to help the departments in their compliance with the requirements contained in C.R.S 24-30-204(2). In addition, the OSC sends email communications to department controllers at the end of the quarterly accounting periods to remind and provide additional guidance on the compliance process and procedure. Our practice is to follow up with departments that fail to submit the requested documentation by the due date. The OSC has limited means to force compliance after repeated requests. We have a separate process to address significant abnormal balances and variances on an individual basis as they are uncovered through our review of diagnostic reports.

- B AGREE. IMPLEMENTATION DATE: JANUARY 2016.

We agree that diagnostic reports are an important internal control tool. We have made improvements to and increased the number of reports available over the past year. As more data became available in the system, we discovered anomalies with some reports that have now been corrected. This is an iterative process with any new system. We have a documented process to validate reports prior to release for general use. With a large and complex system and data structure, there will inevitably be data anomalies that arise when users start using the reports. We strive for highly reliable reports, and take quick action to resolve errors as they are brought to our attention. We recently added an additional staff member in the CORE reporting area to further enhance the reporting available in CORE.

CORE BEGINNING BALANCES

As part of implementing CORE, the OSC required the CORE vendor to load the Fiscal Year 2014 ending balances for the State's balance sheet accounts contained in COFRS into the new CORE accounting system to become the basis for the Fiscal Year 2015 beginning balances in the first CORE accounting period, known as Period Zero. The OSC then instructed the Departments to make manual adjustments to the balances in CORE to reflect final adjustments that had been made outside of COFRS to the State's final issued Fiscal Year 2014 financial statements. State departments were responsible for further allocating the beginning balances into new department codes and redistributing and further segregating balance sheet accounts within CORE for internal management purposes. These beginning balances included amounts for cash, capital assets (such as land, buildings, and vehicles), accounts payable, and fund balances. The entries entered into Period Zero totaled about \$49 billion in assets, \$20 billion in liabilities, and \$29 billion in fund balances/net positions.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We obtained and reviewed the OSC's reconciliations of the Fiscal Year 2015 beginning balances recorded in CORE within Period Zero to the State's Fiscal Year 2014 financial statements. This review included matching transactions to totals in Period Zero for significant account balances to the Fiscal Year 2014 ending balances as shown in the financial statements. We also reviewed the OSC's Fiscal Procedures Manual, trainings, procedures, and other communications that related to beginning balances.

The purpose of this audit work was to determine whether the Fiscal Year 2015 beginning balances contained in CORE agreed to the Fiscal Year 2014 ending balances reported in the State's financial statements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under accounting standards issued by the American Institute of Certified Public Accountants, [AU-C 510.05] defines opening balances as being "based upon the closing balances of the prior period and reflect the effects of transactions and events of prior periods and accounting policies applied in the prior period." These auditing standards also require the auditor to obtain sufficient, appropriate audit evidence that opening balances do not contain misstatements that materially affect the current period's financial statements.

In addition, statute [Section 24-30-201(1)(f), C.R.S.] states that the State Controller is responsible for coordinating "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 PROBLEM DID THE AUDIT WORK IDENTIFY?

The amounts posted in CORE for the beginning balances at the start of Fiscal Year 2015, or as of July 1, 2014, were not accurate and required OSC adjustments to correct the balances as well as Department adjustments to further allocate the balances. Further, the beginning balances were not fully reconciled until December 2015, or 18 months later. Specifically, we found the following:

- The CORE vendor did not accurately post the Period Zero balances for Fiscal Year 2015, requiring the OSC to make additional adjustments to ensure that the beginning balances were accurate and complete. Specifically, 169 of 8,973 entries posted by the CORE vendor to Period Zero in July 2014 were not posted to a specific fund.
- The State departments made 581 entries totaling approximately \$24.3 billion to the Fiscal Year 2015 beginning balances; 374 adjusting entries totaling \$15.5 billion were made between July 1, 2014 and June 30, 2015, and 207 adjusting entries totaling \$8.8 billion, or roughly 36 percent of the adjusting entries, were made between July 2015 and December 2015. These entries included adjustments made to record Fiscal Year 2014 post-closing entries, correct the CORE vendor issues previously noted, and to further segregate balances for department analysis.
- The OSC did not complete a reconciliation of the beginning balances contained within CORE to the Fiscal Year 2014 financial statements until May 2015. According to the OSC's procedures, the reconciliation should have included all entries made by the State departments to adjust the balances loaded by the vendor but it did not. The OSC completed a second reconciliation in December 2015, because the OSC continued to allow departments to record entries to the Fiscal Year 2015 beginning balances between May and December.

- During the work completed for Exhibit K1, *Schedule of Federal Assistance for the Year Ended June 30, 2015*, and Cash Funds, the auditors noted issues around entries for Period Zero that impacted the completion and accuracy of this audit work.

In addition, the OSC has not implemented a process going forward to ensure that balances are properly rolled between fiscal years within CORE.

WHY DID THE PROBLEM OCCUR?

The OSC developed a conversion plan for beginning balances in August 2014 with a revision in April 2015. However, due to the implementation of CORE, the OSC was focused during the first half of Fiscal Year 2015 on addressing other issues that had resulted from CORE implementation. As a result, the OSC did not specifically instruct departments to make beginning balance allocations in Period Zero until January 2015, or 7 months into the fiscal year. The OSC then delayed the closing of Period Zero to new transactions until December 2015, or a total of 18 months after the beginning of the fiscal year, which allowed departments to continue posting transactions to Period Zero, thus changing the beginning balances for Fiscal Year 2015 over that time period.

In addition, while information on beginning balances was provided within the OSC's Fiscal Procedures Manual and discussed by the OSC at its annual Open and Close training that is held for the various State departments, the OSC did not provide specific information to State departments and institutions to ensure staff sufficiently understood the reconciliation process they were performing and the procedures that the departments needed to complete to ensure that beginning balances were properly stated in CORE.

According to the OSC, departments are currently using subaccounts in CORE to further segregate account balances because they thought that CORE would be able to roll beginning balances at a detailed level.

However, as of the end of our audit, the OSC was still researching the capabilities in CORE for recording more detailed balance information.

WHY DOES THIS PROBLEM MATTER?

The OSC and State departments are responsible for monitoring their financial activities throughout each fiscal year, which includes monitoring their beginning and ending account balances. If account balances are not accurate at the beginning of the year, monitoring of account balances, including completing reconciliations, cannot be performed; as a result, staff within the State departments cannot identify and correct errors in a timely manner. In addition, beginning balance entries recorded in the latter part of 2015 and the first 5 months of 2016 impacted the accuracy of any analysis and comparisons used by the departments for their monitoring and reporting processes, thus decreasing management oversight of expenditures and programs.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0016

The Department of Personnel & Administration's Office of the State Controller should strengthen controls over beginning balances in the Colorado Operations Resource Engine (CORE) by:

- A Ensuring beginning balances are properly posted within CORE's Period Zero by completing a reconciliation of the prior year's ending balances to the CORE beginning balances in a timely manner after the fiscal year begins. This process should include closing Period Zero to subsequent entries once the reconciliation has been completed.

- B Working with the State departments to establish a process for determining how to best utilize CORE for ensuring that beginning balances are timely and accurately posted.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

Once the Fiscal Year 2015 balances are finalized and loaded into Fiscal Year 2016 Period Zero, the Office of the State Controller will reconcile the data at the Department, Fund, and Balance Sheet account level in a timely manner. Departments may further allocate these balances to detailed accounts within Period Zero. Once those allocations are completed, a final, high-level reconciliation of Period Zero balances will be prepared by the Office of the State Controller.

- B AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Office of the State Controller will work together with State departments to develop a process where balances roll automatically and no further adjustments are needed.

INTERNAL CONTROLS OVER CENTRAL PAYROLL

On a quarterly basis, Central Payroll Unit (Unit) staff, within the OSC, reconcile federal payroll taxes paid on behalf of more than 31,500 State employees throughout the quarter to total payroll taxes due, as reported through the federal Form 941–Employer’s Quarterly Federal Tax Return (Form 941), which is submitted to the Internal Revenue Service (IRS). On average, the Unit is responsible for

reporting about \$400 million in wages and compensation and about \$55 million of tax liabilities per quarter.

Unit staff utilize a variety of reports containing data such as total payroll, federal and Medicare taxes withheld, and various deductions and adjustments, retrieved through the Colorado Personnel Payroll System (CPPS) to arrive at the total amounts reported on Form 941. Unit staff prepare the reports and the Unit manager reviews the reports and supporting documentation, and signs all the reports for submission to the IRS. Each quarterly Form 941 is due to the IRS by the end of the month following the quarter being reported. For example, the quarterly Form 941 for October through December 2014 was due by January 31, 2015. The Form 941 identifies any overpayments and underpayments of federal tax liability and Unit staff issue payments or requests refunds from the IRS.

If errors or adjustments to any reported amounts are subsequently identified by Unit staff, the federal Form 941-X—Adjusted Employer’s Quarterly Federal Tax Return or Claim for Refund (Form 941-X) must be completed and filed by the end of the month following the quarter in which the error was identified. For example, if an error was identified in November 2014, which is the 4th Calendar Quarter, the Form 941-X was due by January 31, 2015. If any additional errors are subsequently discovered at any time, an amended form 941-X must be filed.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS ITS PURPOSE?

We reviewed the Unit’s payroll policies and procedures and tested three of four quarterly Forms 941 submitted to the IRS by the Unit during Fiscal Year 2015 (the reports submitted for Quarter 4 of Calendar Year 2014 and Quarters 1 and 2 of Calendar Year 2015) and six Forms 941-X submitted to the IRS by the Unit. Out of the six Forms 941-X, we reviewed two forms for Quarter 4 of Calendar Year 2013 filed during March and April of 2015, and one form for Quarter

1 of Calendar Year 2014 filed during April of 2015, as part of the testing for our prior year recommendation.

The purpose of the audit work was to determine whether the Unit had adequate internal controls in place over federal payroll withholding reporting requirements and payments during Fiscal Year 2015. In addition, we sought to determine the Unit's progress in implementing our Fiscal Year 2014 recommendation, in which we recommended the Unit update its financial reporting policies and procedures, implement an effective supervisory review over internal and external financial reporting, provide adequate training to Unit staff on internal controls, and file Forms 941-X to correct errors identified in Fiscal Year 2014. The OSC agreed to our recommendations for the Unit.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

According to State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, the Unit "shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules." Examples of these internal controls would be those that ensure that reports are prepared and filed in a timely manner, and include the investigation of any identified differences, secondary reviews, and periodic staff training.

The Unit's internal procedures document indicates that Unit staff should prepare payroll liability payments using various reports generated from CPPS and initiate payments of federal payroll tax liabilities to the appropriate entities. The document also indicates that Unit staff should prepare federal payroll tax returns based on manual reconciliations prepared on a quarterly basis and that the Unit manager should review and sign all reports.

Further, the IRS expects employers to report accurately and in a timely manner the tax liability owed, including any corrections, in

accordance with federal rules and regulations. The IRS also requires employers to keep relevant employment tax records for at least 4 years (IRS Publication 15, *Employer's Tax Guide*). According to IRS rules and regulations, the timeliness of the return filing is determined by a postmark date, and any potential fines, penalties, and interest are generally determined based on that date.

WHAT PROBLEMS WERE IDENTIFIED?

We found that, while the Unit filed all amended returns to address errors identified in our Fiscal Year 2014 audit, the Unit continued to make reporting errors and did not otherwise comply with federal payroll regulations during Fiscal Year 2015. Specifically, we identified the following issues:

- Unit did not comply with Federal Payroll Rules and instructions:
 - ▶ All three of the Form 941s we reviewed contained multiple errors, such as an incorrect employee count reported for multiple quarters, and incorrect reporting of Federal Taxable Wages and Additional Medicare tax. In some cases, these errors caused the Unit to overpay or underpay taxes to the IRS. The errors we identified resulted in Unit staff filing additional amended returns.
 - ▶ On 3 of the 6 amended Forms 941-X we reviewed (50 percent), we found compliance issues. In one case, although the Form 941-X listed a liability of approximately \$1,375 due on the same date as when the form was filed, the Unit did not pay the liability until almost 2 months past the original due date, when we requested the payment documentation. Additionally, we found that the payment document associated with that Form 941-X listed the incorrect tax period information in the Electronic Federal Tax Payment System, which is used to make payroll tax payments to the federal government.
- Maintenance of supporting documentation:

- ▶ Unit staff could not provide delivery or mailing confirmations to support the dates the forms were filed for any of the Form 941s or Forms 941-X's that we reviewed.
- ▶ The Unit only kept required information on fringe benefits documentation, specifically Excess Life Insurance, for 12 months preceding our inquiry, instead of 4 years after the report filing date, as required.
- ▶ Unit staff were unable to provide any documentation to support the total amounts due to or from the IRS as of June 30, 2015. Specifically, Unit staff could not provide information on the receipt of overpayment refunds, confirmation that additional payments were applied to a correct time period, or if interest or penalties were assessed as appropriate.

WHY DID THE PROBLEM OCCUR?

Unit staff have not ensured that effective internal controls over payroll federal withholding requirements and payment reporting are in place. Specifically:

- Unit staff have not ensured that internal policies and procedures related to federal employment tax reporting contain detailed directions for staff performing their job duties. For example, the policies and procedures lack direction on how and when the form 941-X should be filed after an error is discovered.
- The supervisory review performed was not sufficiently thorough to identify and correct errors prior to submitting reports to the IRS.
- Unit does not have a policy in place to ensure that documentation is maintained as required by federal regulations to support amounts reported to the IRS, such as fringe benefits documentation or confirmations of report filing and delivery.

- Following the submission of Forms 941 and 941-X, the Unit does not have a process in place to efficiently track any refunds due to or paid to the State, any additional liabilities owed to or paid to the IRS for employment taxes, as well as verifying the correct assessment of any IRS-assessed interest or penalties.
- The Unit does not have a comprehensive training process over the federal reporting requirements and associated internal control processes. Unit management conducted one training session at the end of Fiscal Year 2015 to communicate to staff the importance of internal controls and following them. However, the training was conducted after the majority of the forms 941 and 941-X were filed for Fiscal Year 2015, and the training materials did not include guidance for completing either the Form 941 Schedule B (reported liabilities), which is an integral part of Form 941, or the Form 941-X.

WHY DOES THIS PROBLEM MATTER?

Implementing strong internal controls and requiring staff to adhere to those controls aids in reducing errors and omissions, as well as detecting and correcting errors that occur in a timely manner. Further, inaccurate federal reporting can cause unnecessary staff time to prepare and submit amended federal returns and increase the potential for IRS fines, penalties and interest. Inaccurate reporting can also increase the potential for the State to overpay payroll taxes owed or expose the State to penalties for late payments and can lead to material errors on the State's financial statements.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION

2015-0017

The Department of Personnel & Administration's Office of the State Controller should strengthen internal controls for the Central Payroll

Unit to ensure accurate State and federal reporting and reconciliations by:

- A Enhancing policies and procedures to provide detailed directions for staff and to ensure internal financial reporting and reporting to the Internal Revenue Service is accurate and performed in a timely manner.
- B Instituting an effective supervisory review process over federal financial reporting, including review of payroll reconciliations and all supporting documentation.
- C Creating policies and procedures to ensure that records are retained in accordance with federal requirements, including the procedures to ensure tracking and delivery date confirmations of filed federal reports.
- D Developing a methodology to accurately track and reconcile the outstanding amounts due from or to the Internal Revenue Service.
- E Providing comprehensive training to staff regarding federal reporting requirements, which should include coverage of all the required forms, schedules, and supporting documentation requirements.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: JULY 31, 2016.

Central Payroll has created or will create policies and procedures to address:

- How and when to file form 941, 941X, and Schedule B

- Track refunds due to or paid to the State, liabilities owed to or paid to the IRS, and interest or penalties

Central Payroll has also created check-off lists to keep track of its 941 reporting process. The check list will be used when filing 941, 941X to make sure each task is handled timely. The check off list will be filed with each tax filing. Lastly, Central Payroll created a report for additional Medicare tax liability deductions. This will eliminate the manual step of calculating the additional Medicare taxes withheld for certain employees. Central Payroll also has initiated a more comprehensive review process for each quarterly filing described in the response to recommendation PART B.

B AGREE. IMPLEMENTATION DATE: JULY 31, 2016.

Central Payroll will initiate a more comprehensive review process for each quarterly filing. This review process will include an initial review by the central payroll manager, followed by a second review by the financial analysis & reporting director, consulting & analysis manager or the Colorado state controller. The reviews will include all forms, tapes and reports used to prepare and audit Form 941 or 941X. Reviewers will initials numbers reported to the IRS. Central Payroll will include all supporting documentation in the quarterly 941 and/or 941X file.

C AGREE. IMPLEMENTATION DATE: JULY 31, 2016.

Central Payroll will create policies and procedures to ensure that records are retained in accordance with federal requirements. The procedures will include tracking and delivery date confirmations of filed federal reports. Central Payroll's records will also include backup for all adjustments. Central Payroll has communicated the federal requirements for records retention to the Governor's Office of Information Technologies' CPPS staff, and specifically requested that Central Payroll be advised of any planned deletions of payroll reports to avoid an unintended deletion of records due to data clean-up efforts.

D AGREE. IMPLEMENTATION DATE: IMPLEMENTED AND ONGOING.

Central Payroll created a spreadsheet that includes all refunds and overpayments from the IRS since 2008. The spreadsheet includes all 941 and 941X original amounts and corrected amounts by quarter and total. It includes refunds due to or paid to the State, liabilities owed to or paid to the IRS, and interest or penalties. Central Payroll will update this spreadsheet with every filing to the IRS and may revise the methodology if automated enhancements become available.

E AGREE. IMPLEMENTATION DATE: JULY 31, 2016 AND ONGOING.

Central Payroll Unit will provide training through monthly staff meetings, which will include questions and answers regarding payroll practices as well as training on various payroll topics including 941 reporting. The Central Payroll manager or tax accountant will conduct a training session of 941 reporting twice a year with some of the staff members. Central Payroll staff has attended several training classes and webinars, and will continue training on an ongoing basis. For example, two members of Central Payroll have taken classes during July, August and September of 2015 and two additional staff members has taken winter classes in January, February and March 2016 with the Denver Payroll Chapter Association. These classes help staff members to become more familiar with all aspects of payroll including tax filing.

DEPARTMENT OF PUBLIC SAFETY

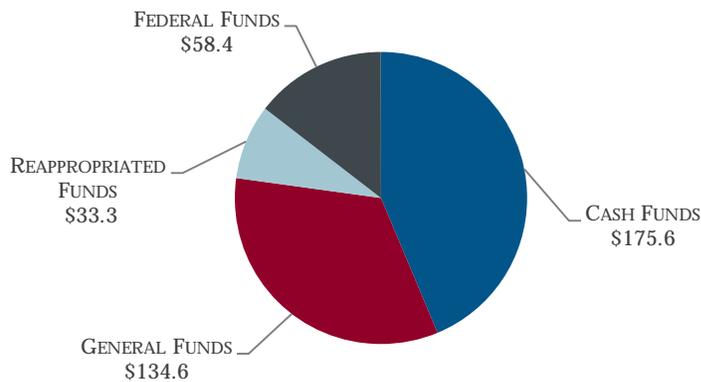
The Department of Public Safety (Department) is responsible for providing a safe environment for the citizens of Colorado. The Department operates according to statute [Section 24-1-128.6, C.R.S.], and is composed of an Executive Director’s Office and the following five divisions:

- § Colorado State Patrol
- § Division of Fire Prevention and Control
- § Division of Criminal Justice
- § Colorado Bureau of Investigation
- § Division of Homeland Security and Emergency Management

In Fiscal Year 2015, the Department was appropriated nearly \$402 million and 1,688 full-time-equivalent (FTE) staff.

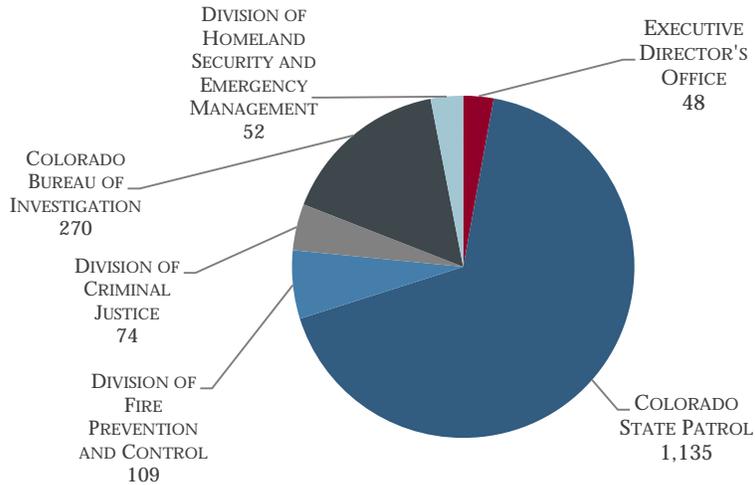
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2015.

**DEPARTMENT OF PUBLIC SAFETY
FISCAL YEAR 2015 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

**DEPARTMENT OF PUBLIC SAFETY
FISCAL YEAR 2015 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

We identified one overall area in which the Department could make improvements to its operations related to financial controls.

ACCOUNTING TRANSACTIONS AND FINANCIAL REPORTING

The Department’s financial staff are responsible for all financial reporting for the agency. This includes the accurate and timely entry of transactions into the State’s accounting system, the Colorado Operations Resource Engine (CORE). Staff compiled the Department’s financial information at fiscal year-end, and submitted the information to the Office of the State Controller (OSC) via required reports, or exhibits. The OSC aggregated the information submitted on the exhibits with similar data from other departments to prepare the statewide financial statements.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We conducted a review of accounting adjustments made by the Department after the books had been closed. Our testwork included reviewing supporting documentation for the adjustments to determine whether the post-closing adjustments were appropriate, included proper supporting documentation, and had evidence of supervisory approval.

The purpose of the audit work was to determine if the Department had adequate internal controls in place during Fiscal Year 2015 to ensure that accounting transactions are recorded in CORE accurately and in a timely manner.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State Fiscal Rule 1-8 requires State agencies and institutions of higher education to implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.

In addition, the Fiscal Procedures Manual (Manual) issued by the OSC provides specific requirements for the recording of financial activity, including specific accounts that should be used when entering transactions. The Manual also gives guidance on preparing financial exhibits that get submitted to the OSC at year-end. For example, Exhibit K1 is used for preparing the Statewide Schedule of Expenditures of Federal Awards (SEFA). The SEFA provides a listing of federal assistance by Catalog of Federal Domestic Assistance (CFDA) number of other identifying number. The exhibit format is based on the reporting requirements in Section .310(b) of the Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, in addition to reporting

requirements contained in statute [Section 24-75-212, C.R.S.]. The Manual also encourages the use of diagnostic reports as a monitoring tool by Departments to identify and correct errors in a timely manner.

The Department has internal processes and procedures regarding expenditures, revenue, payroll, and appropriations that outline their review and approval of transactions. According to the procedures, all transactions should be reviewed by a supervisor prior to being posted in CORE.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

INCORRECT ACCOUNTING. During Fiscal Year 2015, the Department purchased two aircraft using general fund appropriations for a total of approximately \$10 million. The Department did not comply with Manual requirements that specifically stated where aircraft purchases should be coded in CORE and coded them in the wrong fund. In addition, the Department incorrectly recorded approximately \$1.6 million in depreciation expense associated with these assets in the wrong fund. These entries resulted in nearly \$11.6 million in adjustments after the fiscal year-end accounting closing period to correct the errors.

NUMEROUS POST-CLOSING ACCOUNTING ENTRIES. We noted that the Department made a total of 1,027 adjusting entries equaling approximately \$2.5 billion after the Fiscal Year 2015 accounting closing period. For example, the entries were made to fix errors made in prior periods, recorded activities for Fiscal Year 2015 that the Department failed to record before the books were closed, and re-classified transactions as a result of the OSC's review of diagnostic reports.

EXHIBIT K1 ERRORS. The Exhibit K1 submitted by the Department contained numerous errors including incorrect CFDA numbers, Data Universal Numbering System (DUNS) numbers, and Employer ID

numbers. In addition, direct administration amounts were not calculated according to the exhibit guidelines created by the OSC, and some transactions in CORE that were used to prepare Exhibit K1 were missing major program codes. The Department revised Exhibit K1 four times to correct the errors.

WHY DID THE PROBLEM OCCUR?

The Department lacked adequate internal accounting and administrative controls to reasonably ensure that transactions are properly entered into CORE and that financial and federal reporting is accurate and reliable. The Department also experienced staff turnover during the year due to a key accounting staff retirement, which contributed to the identified problems. Department staff also did not appear to have adequate training related to State Fiscal Rules and the Manual to assist them in accurately accounting for the Department's transactions and preparing Exhibit K1. In addition, the Department's review and approval process was not adequate to ensure that errors were detected and corrected in a timely manner.

WHY DOES THIS PROBLEM MATTER?

Noncompliance with established accounting principles, State Fiscal Rules, Fiscal Procedures, and Department policies and procedures results in incorrect information being entered into CORE with little chance for detection and correction. Ultimately, incorrect accounting entries can lead to misstatements that give management an incorrect or unreliable picture of the Department's financial position.

Further, errors on Exhibit K1 could lead to inaccurate reporting of federal funds. As noted above, Exhibit K1 was revised four times—further increasing the risk of misstatement of the SEFA and the financial statements.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0018

The Department of Public Safety (Department) should ensure the accurate recording of financial information into the State's accounting system, the Colorado Operations Resource Engine (CORE) by:

- A Reviewing existing Department policies and procedures to ensure that they align with the State's Fiscal Rules and Fiscal Procedures Manual. 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 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.
- C Providing training on Department processes and procedures, and the State's Fiscal Rules and Fiscal Procedures Manual, to all new and existing staff within the Department.

RESPONSE

DEPARTMENT OF PUBLIC SAFETY

- A AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Department agrees with the recommendation. A department-wide re-alignment of finance resources is scheduled to be implemented on July 1, 2016. This will centralize accounting

operations across the divisions within the Department to better coordinate accounting activities and improve processes and performance. As part of that re-alignment, all accounting processes, policies and procedures at the division level are being reviewed to ensure that the Departmental policies and procedures align with the State's Fiscal Rules and Procedure Manual.

B AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Department agrees with the recommendation. A department-wide re-alignment of finance resources is scheduled to be implemented on July 1, 2016. This will centralize accounting operations across the divisions within the Department to better coordinate accounting activities and improve processes and performance. As part of that re-alignment, staffing needs, position descriptions, skill levels and succession planning gaps are being assessed to ensure the documentation and transfer of institutional knowledge, and continuity of operation of the accounting function.

C AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Department agrees with the recommendation. A department-wide re-alignment of finance resources is scheduled to be implemented on July 1, 2016. This will centralize accounting operations across the divisions within the Department to better coordinate accounting activities and improve processes and performance. As part of that re-alignment, training needs will be assessed, and the Department will ensure that training for new and existing staff is provided to reinforce knowledge of and compliance with State fiscal requirements.



DEPARTMENT OF REVENUE

The Department of Revenue (DOR) is responsible for managing the State's tax system. Tax collections totaled about \$14.2 billion in Fiscal Year 2015. Of this amount, about \$11.6 billion represents collections for the General Fund; the remainder represents collections made on behalf of the other government entities, such as local governments and the Highway Users Tax Fund (HUTF). In addition, DOR is responsible for performing various other functions, including the following functions:

- § 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 2015, the Division collected approximately \$576 million in taxes and fees.

- § Administering the State Lottery, which grossed more than \$538 million in ticket sales during Fiscal Year 2015. Of this amount, about \$126 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 2015, DOR collected approximately \$1.4 billion in taxes and fees on behalf of entities such as these.

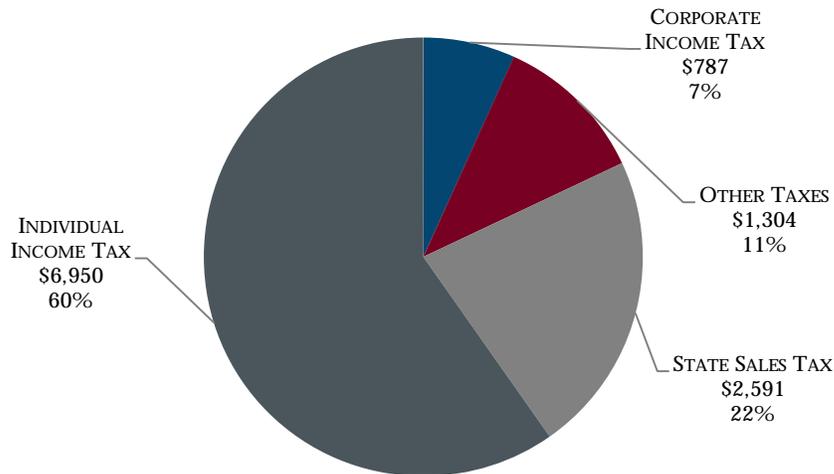
- § Collecting taxes and fees for the HUTF which is primarily for the benefit of highway maintenance projects in the State. In Fiscal Year

2015, 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 proceeds totaled about \$766 million during Fiscal Year 2015. The Division of Gaming collected about \$110 million in gaming taxes on these proceeds.
- § Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

The following chart shows DOR’s collections by type of tax for Fiscal Year 2015.

**DEPARTMENT OF REVENUE
GENERAL FUND REVENUE COLLECTIONS FOR YEAR ENDED
JUNE 30, 2015 (IN MILLIONS)**

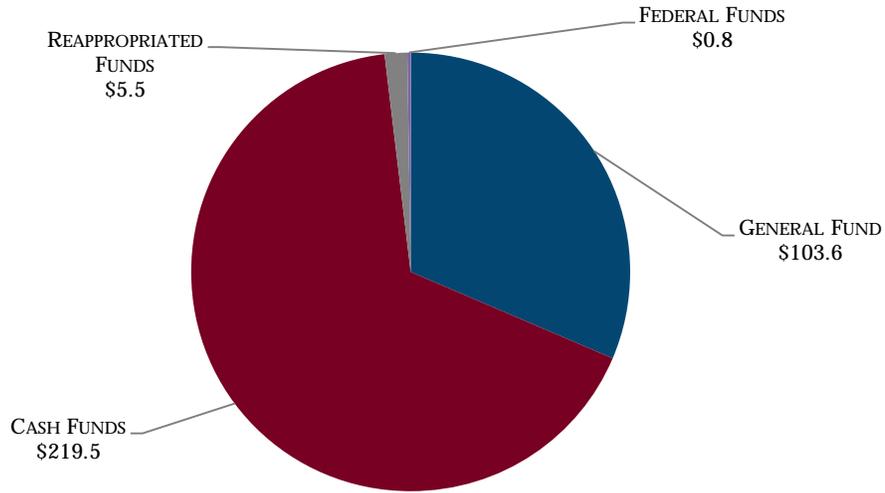


SOURCE: Department of Revenue’s June 30, 2015 Revenue Collections Report.

In Fiscal Year 2015, DOR was appropriated total funds of approximately \$329.4 million and 1,333 full-time-equivalent (FTE) staff.

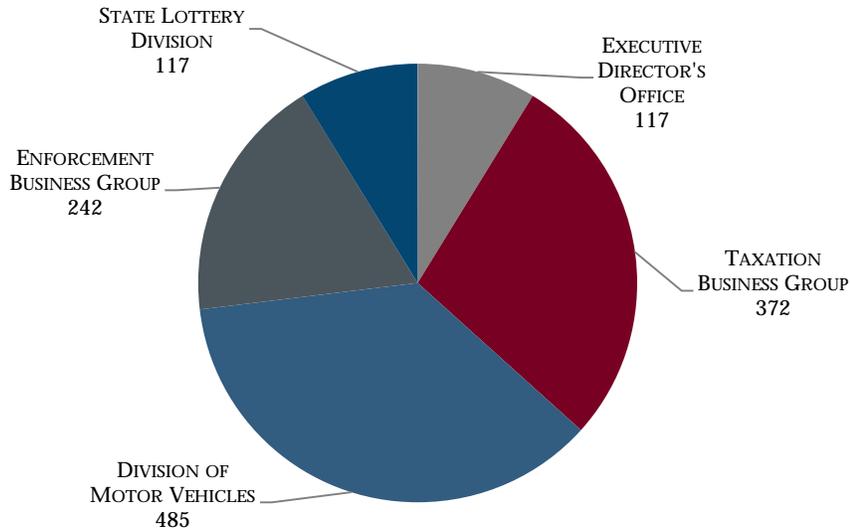
The following charts show the appropriations by funding source and FTE by major areas, respectively, within DOR for Fiscal Year 2015.

DEPARTMENT OF REVENUE
FISCAL YEAR 2015 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

DEPARTMENT OF REVENUE
FISCAL YEAR 2015 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

We identified one overall area related to information technology controls in which DOR could make improvements to its operations.

GENTAX INFORMATION SECURITY

DOR is the business owner of the GenTax application. GenTax is the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. Most users in the system work for the DOR's Division of Taxation, but other divisions within DOR have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.

Because the GenTax system contains Federal Taxpayer Information (FTI), the system must adhere to the Federal Internal Revenue Service (IRS) policies and be audited by the IRS every 3 years. The most recent IRS audit report was produced in February 2015. The IRS is next scheduled to audit GenTax in Calendar Year 2018. During Fiscal Year 2015, the system was responsible for collecting over \$14 billion in revenue and paying out approximately \$900 million in refunds.

Responsibility for the reliability, accuracy, and availability of the GenTax system is shared between DOR and the Governor's Office of Information Technology (OIT) as follows:

- § DOR is responsible for conducting periodic user access reconciliation 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 291 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.
- § OIT provides primary logical access support for the GenTax application, databases, and operating systems. A third party contractor provides additional logical access support. As part of

providing this support, OIT staff are responsible for user access management, password management, periodic user access reviews of the database and operating systems, and maintaining audit logs of system events, 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 database that allow them to view FTI data. OIT is responsible for making its staff aware of policies including both Colorado Information Security Policies (CISPs or Security Policies) issued by OIT and IRS guidelines.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested IT general controls related to GenTax by interviewing relevant staff, reviewing policies and procedures, analyzing agency-provided lists of GenTax user accounts as well as other system-generated reports and information, and analyzing system configuration files. OIT published new Security Policies, applicable to those agencies OIT provides oversight to in June 2015, towards the end of Fiscal Year 2015. For the purpose of our Fiscal Year 2015 Statewide testwork, we have reviewed the 2011 CISPs that were enforced by OIT for the majority of the fiscal year. We also reviewed the access reconciliation procedures and relevant documentation for the GenTax application to determine compliance with DOR's internally established access review process.

Our audit work was designed to determine whether the IT control activities related to GenTax information security, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the DOR's tax collection and reporting activities during Fiscal Year 2015.

Additionally, we inquired with DOR and OIT staff and reviewed

supporting documentation to determine their progress with implementing our prior recommendations from Fiscal Years 2013 and 2014. Specifically, our audit work reviewed the following areas of concerns we identified through our prior recommendations:

- § Communication of policies related to GenTax system access, including both State policies and Internal Revenue Service guidelines.
- § Monitoring of support accounts that can potentially access FTI on a regular basis to verify that policies are followed.
- § Procedures established to ensure all access to the GenTax database is logged per policy requirements and monitoring of GenTax access and auditing settings on a regular basis to ensure compliance with state policies.
- § Analysis of policies to ensure areas such as audit log security, segregation of duties, and configuration requirements have been addressed.

Overall, we found that DOR and OIT partially implemented our prior recommendations.

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

We identified the following issues related to the overall security of information within the GenTax system:

NEW USER ACCESS NOT GRANTED ACCORDING TO STATE POLICY. For 6 of the 25 new users tested (24 percent), we found that the new user access forms did not specifically state the roles granted to the user in the GenTax application. Rather, the forms “emulated” or copied the access of other user accounts. Emulating another user account’s access

does not comply with Security Policies, which require that roles be clearly listed on the access request form. As the new user's access rights were not listed on the form, we could not validate that access granted by OIT in the GenTax application was explicitly approved by the new hire's supervisor. Additionally, GenTax access was granted by OIT without appropriate security group owner's approval for two new users and prior to supervisory approval for one new user. *Security Policy [P-CISP-008 Access Control, Section 7.2.9.4] requires that roles must be clearly listed on the System Access Request Form. GenTax Acceptable Use Policy (AUP) established by DOR requires that supervisory approval be obtained prior to the new user getting access to the GenTax application. This is consistent with the new Security Policies CISP-001-7.1.5 and CISP-001-7.1.6.*

INADEQUATE ACCESS RECONCILIATION PROCESS FOR GENTAX APPLICATION AND SUPPORTING SYSTEMS. The Access Reconciliation process for the GenTax application users is performed by DOR. Although DOR has established and formally documented GenTax Security Review Procedures, we found that reviewers were not consistently following the procedures for the GenTax application.

- § For four of the security groups listed on the access review tracking spreadsheet that is maintained by DOR, reviewers did not date or sign off on the access review tracking spreadsheet to indicate the completion of the user access review.
- § For three of the security groups where reviewers indicated that changes were required to user access, review documentation was not retained as required in DOR's procedures.
- § The results of the review were not consistently documented across security group owners.
- § We found discrepancies between the listing of GenTax security groups on the access review spreadsheet and the listing of the security groups in the GenTax system.

The Access Reconciliation process for the GenTax database and operating system users is performed by OIT. We found that OIT failed to perform access reviews of the GenTax database and operating

system for 3 months selected for testing during Fiscal Year 2015. In addition, OIT stated that staff had failed to perform access reviews during Fiscal Year 2015 due to resource constraints. Therefore, we determined that an effective and consistent reconciliation process was not in place for the GenTax supporting systems. *GenTax Security Review Procedures established by DOR require that for every security group defined in GenTax, the owner of the group perform a monthly review of users with access to the security group. Reviewers are required to update an access review tracking spreadsheet with details such as the date of review, the results of the review along with their name or initials. In addition, the reviewers must also maintain documentation such as user reports and note details such as the date of review and the results of the review along with name or initials. Security Policy [P-CISP-008 Access Control, Section 7.2.1.3] requires that all agencies are to develop procedures that ensure lists of terminated staff are reconciled with user accounts on Agency IT systems so that all access credentials are revoked, retrieved, changed, or otherwise become inaccessible to the terminated staff member. Based on this security policy, we would expect to see OIT's procedures on how it reconciles users access with any user changes.*

INADEQUATE AUDIT LOG PROCEDURES. OIT has not established procedures to ensure that all access to the GenTax database is logged according to IRS policy requirements. We found there was no process in place to regularly review GenTax database access and auditing settings to ensure that security events are logged. *IRS guidelines [IRS Publication 1075, Section 9.3] requires that within the application containing FTI data, auditing must be enabled to the extent necessary to capture access, modification, deletion, and movement of FTI by each unique user. This auditing requirement also applies to data tables or databases embedded in or residing outside of the application.*

LACK OF CONTROLS OVER ACCOUNTS WITH ACCESS TO FTI DATA. OIT has not established adequate controls over monitoring of access to FTI data. OIT has not periodically reviewed or monitored support accounts that can potentially access FTI data. *IRS guidelines [IRS Publication 1075, Section 9.3] requires that within the application containing FTI data, auditing must be enabled to the extent necessary to capture access, modification, deletion, and movement of FTI by*

each unique user. This auditing requirement also applies to data tables or databases embedded in or residing outside of the application.

WHY DID THE PROBLEMS OCCUR?

OIT STAFF FAILED TO COMPLY WITH SECURITY POLICIES. Although Security Policies require that access rights granted to users be clearly listed in the user access request forms, OIT staff responsible for access control stated that it is an acceptable business practice to “emulate” access of other user accounts if the supervisor determines that the new user has similar job functions to the user being emulated. OIT staff also failed to follow DOR policy and obtain supervisory approval prior to granting new user access.

LACK OF MONITORING OVER ACCESS RECONCILIATION PROCESS FOR THE GENTAX APPLICATION. Although DOR has established new procedures for the GenTax application user access reviews, DOR has not regularly monitored the review process to ensure it is operating effectively or trained staff to ensure expectations are well understood. Moreover, there is no process in place to accurately update the access review spreadsheet when changes occur in the GenTax system since the access review tracking spreadsheet is not centrally managed. It is up to the security group owners to notify the personnel responsible for maintaining the access review spreadsheet when changes need to be made to the access review tracking spreadsheet. Additionally, DOR management does not perform follow-up to hold security group owners accountable for not completing their reviews in accordance with DOR procedures.

LACK OF DOCUMENTED ACCESS REVIEW PROCEDURES OVER GENTAX SUPPORTING SYSTEMS. OIT has not formally documented access review procedures clarifying roles, responsibilities, frequency, and methodology of the access reviews and there is no formal process in place for the periodic review of the GenTax database containing FTI data.

LACK OF IT PROCESSES AROUND GENTAX AUDIT LOG SECURITY. OIT reports that it has discontinued the current processes that monitored and reviewed GenTax application and database logs, while they plan the implementation of an enterprise wide project, where OIT will be

responsible for the management and review of system logs for several critical State IT systems, including GenTax. In addition, OIT has not updated Security Policies to address how access to audit logs should be secured. The Security Policies do not address segregation of duties and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs.

LACK OF COMMUNICATED PROCEDURES AND ACCOUNTABILITY. Although OIT communicated updates that were made to the Security Policies to all State employees, including OIT staff in early 2015, which included policies around access management, OIT did not have a mechanism in place in Fiscal Year 2015 to communicate the IRS and Security Policies and train IT staff that have access to the GenTax database containing FTI data. In addition, OIT has not established procedures or assigned appropriate IT management staff to monitor support accounts with access to FTI data.

WHY DOES THIS PROBLEM MATTER?

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

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION

2015-0019

The Department of Revenue (DOR) should improve GenTax account management controls by:

A Training GenTax security group owners responsible for performing user access reviews on the user access process

formalized by DOR to ensure expectations are well understood.

- B Regularly monitoring the user access reviews to hold reviewers accountable when user access reconciliations are not performed in accordance with DOR procedures.
- C Establishing a process to update the GenTax security groups listing when changes in the GenTax system occur to ensure accurate and complete reviews are performed.

RESPONSE

DEPARTMENT OF REVENUE

- A AGREE. IMPLEMENTATION DATE: APRIL 15, 2016.

Taxation has updated the GenTax Security Review Procedure document with the findings. The updated Procedure document will be distributed to all current Appointing Authorities and Reviewers by April 15, 2016 highlighting the changes. The Deputy Director of Taxation will personally train all new Appointing Authorities and Reviewers on the Procedure.

- B AGREE. IMPLEMENTATION DATE: APRIL 15, 2016.

The Taxation Deputy Director will monitor the Google GenTax Security Review Tracking spreadsheet to ensure accountability for timely completion of the security review by responsible reviewers through such action as suspension of GenTax access for the reviewer and the reviewer's associated group members as outlined in the uodated GenTax Security Review Procedure document.

- C AGREE. IMPLEMENTATION DATE: APRIL 15, 2016.

The Taxation Deputy Director will ensure the Google GenTax Security Review Tracking spreadsheet is updated when GenTax group changes occur or at least quarterly per the updated GenTax Security Review Procedure document.

RECOMMENDATION

2015-0020

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

- A Granting GenTax new user access in accordance with the Colorado Information Security Policy (Security Policy) by requiring that user access roles be clearly listed on the access request forms. Additionally, GenTax new user access should be granted only after validating that the appropriate level of approval has been obtained.
- B Strengthening and documenting its Access Reconciliation process to ensure that all reviews of the GenTax database and operating system are completed in a timely manner, reconciliation documentation is retained, and that exceptions are addressed to ensure that terminated employees or employees that no longer need access do not continue to have access to the GenTax system.
- C Reinstating 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. In addition, Security Policies should be updated to address audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs.
- D Requiring that all support staff be made aware of, and follow all Internal Revenue Service (IRS) guidelines, including regular monitoring of support accounts that can potentially access Federal Taxpayer Information to verify that IRS and Security Policies are followed.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: APRIL 15, 2016.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are to be followed in order to strengthen information security system operations and access control. OIT agrees with this issue identified in the audit. The issue identified during the audit regarding access request for two (2) new hires, accounts were granted access prior to receiving approval and validation of the accounts. OIT will update its Access Control Policies to allow account emulation with approval from the supervisor. The issue was remediated by conducting additional training and re-training identified personnel on April 16, 2015. Personnel have been re-trained in accordance with the Security Policy and access requests.

Implementation is ongoing and training will be conducted on an annual basis beginning April 15, 2016.

B AGREE. IMPLEMENTATION DATE: DECEMBER 30, 2016.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are to be followed in order to strengthen information security system operations and access control reconciliation. OIT agrees with this issue identified in the audit due to OIT's inability to conduct consistent access management reviews of GenTax database and Operating systems and account reconciliation. OIT will update existing Standard Operating Procedure to include the support of the Business/System Owners resolution of OIT's reconciliation process. OIT will produce a quarterly report verifying terminated and inactive accounts are documented. This will be a collaborative effort

between OIT and our Business\System Owners ensuring that procedures are being followed and properly documented.

OIT will add an Access Control task with collaboration with the Business/System owners by September 2016. Once the Access Control task procedure is tested and approved, the updated SOP will be published and communicated to OIT personnel and Business/System owners for action.

OIT's updated SOP to include the process for account review/reconciliation will be fully implemented by December 30, 2016.

C AGREE. IMPLEMENTATION DATE: DECEMBER 31, 2016.

The Governor's Office of Information Technology (OIT) agrees that the IRS guidelines (IRS Publication 1075, Section 9.3) are to be followed in order to strengthen information security system operations. Security-relevant events must be enabled to detect unauthorized access to FTI data. Auditing must be enabled to the greatest extent necessary to capture access, modification, deletion, and movement of FTI log data by each unique user. OIT agrees with this issue identified in the audit. OIT will establish adequate controls to detect, capture access, modify, and monitoring FTI log data.

OIT has an enterprise initiative in-progress to provide alerting, monitoring, and storage for log retention to the entire enterprise, including GenTax.

In the interim, OIT will reinstitute procedures to monitor audit logs ensuring GenTax logs are collected and reviewed according to Security Policies by August 2016. In order for OIT to reinstate the log collector, a server will be built to policy specifications, and coordination between OIT and DOR will occur to point all servers to the log collecting device. The final step will be to assign an individual from OIT to manually review these logs on a weekly basis.

OIT will update Security Policies to address audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs. OIT will also review audit settings on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time.

OIT enterprise initiative will be implemented by December 31, 2016.

D AGREE. IMPLEMENTATION DATE: OCTOBER 31, 2016.

The Governor's Office of Information Technology (OIT) agrees that the IRS guidelines (IRS Publication 1075, Section 9.3) are to be followed in order to strengthen information security system operations. OIT agrees with this issue identified in the audit. OIT created a Standard Operating Procedure (SOP) which will apply to data handling of any FTI with the GenTax system. This SOP covers and establishes adequate controls to monitoring access to FTI data. The SOP will be communicated to all personnel responsible for handing FTI data by July 30, 2016.

The SOP for FTI Data Handling will be fully implemented by October 31, 2016.



DEPARTMENT OF STATE

The Secretary of State (Secretary) is one of five independently elected constitutional officers of the State. As the chief executive officer of the Department of State (Department), the Secretary administers Colorado's elections laws [Section 1-1-107, C.R.S.], manages the statewide voter registration database [Section 1-2-301, C.R.S.], and administers funds received through the federal Help America Vote Act [Section 1-1.5-104, C.R.S.].

The Secretary also regulates charitable solicitations, charitable gaming, and notaries public in accordance with State statute [Sections 6-16-104, 12-9-103, and 12-55-103, C.R.S., respectively]. As the State's primary record keeper, the Secretary of State collects, stores, and provides public access to annual reports, articles of incorporation, liens, and other documents filed according to Titles 4 and 7, C.R.S., and the Uniform Commercial Code [Title 4, C.R.S.].

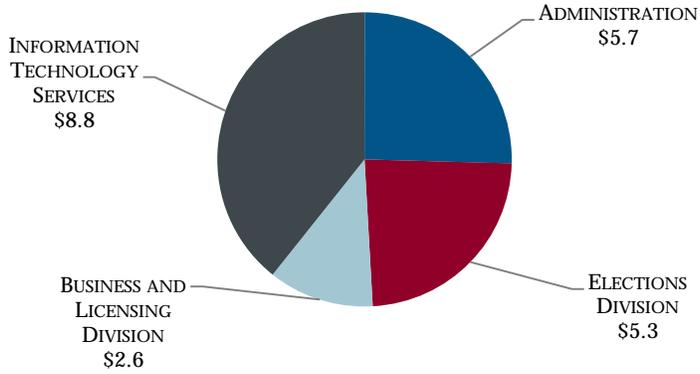
The Department comprises four divisions:

- § Administrative Division
- § Business and Licensing Division
- § Elections Division
- § Information Technology Services

In Fiscal Year 2015, the Department was appropriated about \$22.4 million and approximately 137 full-time-equivalent (FTE) staff.

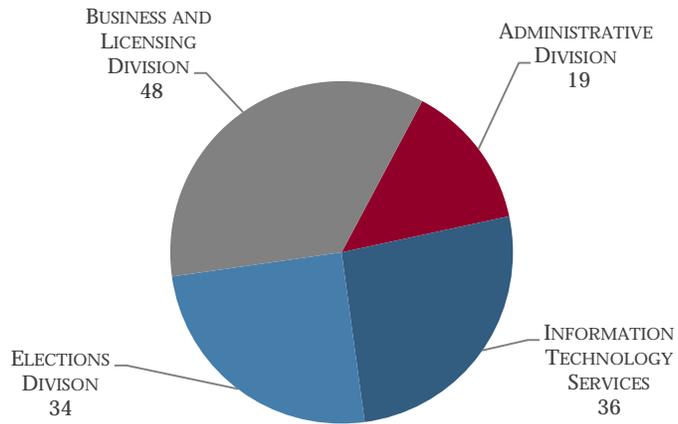
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2015.

DEPARTMENT OF STATE
FISCAL YEAR 2015 APPROPRIATIONS
BY ADMINISTRATIVE SECTION (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

DEPARTMENT OF STATE
FISCAL YEAR 2015 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

DEPARTMENT OF STATE

The following recommendation relating to a deficiency in internal control classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2015, 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.

DEPARTMENT OF STATE PRIOR YEAR RECOMMENDATION SIGNIFICANT DEFICIENCY NOT REMEDIATED BY THE DEPARTMENT AS OF JUNE 30, 2015			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2015-0021	2014-024	Internal Controls Over Financial Reporting SIGNIFICANT DEFICIENCY	A [1] B JUNE 2016

SOURCE: Office of the State Auditor's recommendation database.
^[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.



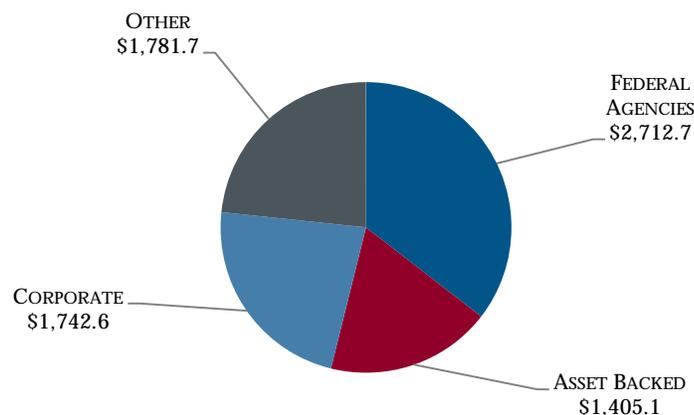
DEPARTMENT OF THE TREASURY

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

- § Receiving, managing, and disbursing the State’s cash.
- § 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.

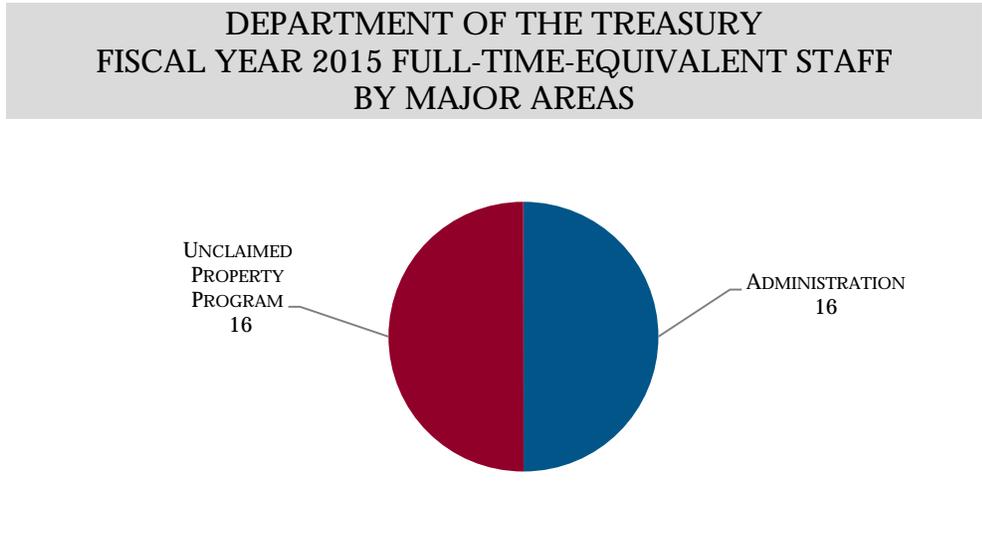
The State’s pooled investments are made up of a variety of securities, as shown in the following chart.

**COLORADO TREASURY POOL PORTFOLIO MIX
AS OF JUNE 30, 2015 (IN MILLIONS)**



SOURCE: Department of the Treasury records.

In Fiscal Year 2015, the Treasury was appropriated approximately \$439 million and 32 full-time-equivalent (FTE) staff. The following chart shows the appropriated FTE by major area within the Department for Fiscal Year 2015.



SOURCE: Joint Budget Committee Fiscal Year 2015-16 Appropriations Report.

The majority of the Treasury’s funding (approximately 99 percent) was for special purpose programs, and the remaining 1 percent was for Treasury administration and the Unclaimed Property program. With the 16 FTE allotted, the Treasury administration division also manages the special purpose programs which include the following: (1) reimbursements to local governments for property tax revenues forgone due to the senior citizen and disabled veteran property tax exemption, (2) allocation of Highway Users Tax Fund revenues to local governments, and (3) property tax reimbursements for property destroyed by a natural cause. The Treasury received approximately 28 percent of its funding from the General Fund and 72 percent from cash funds.

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

The Colorado Funds Management Act (Funds Management Act)

under Section 24-75-902, Colorado Revised Statutes (C.R.S.), asserts that the State will from time to time experience fluctuations in revenue and expenditures and temporary cash flows and therefore, in order to maintain the State's reputation for timely payments to creditors and suppliers, part 9 of the statute is necessary and outlines the authority and mechanisms the State can utilize to fund the shortfalls. Under Section 24-75-905, C.R.S., the State Treasurer is 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., 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 and discussion provide information about the Treasurer's July 22, 2014 issuance of \$500 million in General Fund Tax and Revenue Anticipation Notes Series 2014A (hereafter referred to as the General Fund Notes), the July 15, 2014, Education Loan Program (ELP) Tax and Revenue Anticipation Notes (hereafter referred to as the ELP Notes) issuance of \$165 million (2014A), and the January 5, 2015, ELP issuance of \$245 million (2014B).

STATE OF COLORADO DETAILS OF TRANS ISSUANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2015			
	GENERAL FUND NOTES SERIES 2014A	EDUCATION LOAN PROGRAM NOTES SERIES 2014A	EDUCATION LOAN PROGRAM NOTES SERIES 2014B
DATE OF ISSUANCE	July 22, 2014	July 15, 2014	January 5, 2015
MATURITY DATE	June 26, 2015	June 29, 2015	June 29, 2015
ISSUE AMOUNT	\$500,000,000	\$165,000,000	\$245,000,000
DENOMINATIONS	\$5,000	\$5,000	\$5,000
FACE INTEREST RATE	1.80%	1.00%	1.75%
PREMIUM ON SALE	\$7,819,000	\$1,409,100	\$1,955,100
NET INTEREST COST TO THE STATE	0.12%	0.11%	0.10%
SOURCE: Office of the State Treasurer records.			
NOTE: For comparative purposes, in Fiscal Year 2014 the Treasurer issued \$500,000,000 in General Fund Notes and \$340,000,000 in Education Loan Program Notes.			

TERMS AND PRICE

Section 24-75-907(1), C.R.S., states, that the General Fund Notes are required to mature no later than 3 days prior to the end of the fiscal year. Section 29-15-112(5)(b), C.R.S., states that the ELP Notes are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, if the notes have a maturity date after the end of the fiscal year, then on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited, in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ELP Notes, an amount sufficient to pay the principal, premium, if any, and interest related to the ELP Notes on their stated maturity date. The maturity dates of the General Fund Notes and the ELP Notes comply with statutory requirements. Specifically, as noted in the previous chart, the General Fund Note has a maturity date of June 26, 2015, and both of the ELP Notes have a maturity date of June 29, 2015. Neither is subject to redemption prior to maturity.

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

notes are sold at a premium, which reduces the net interest cost incurred.

SECURITY AND SOURCE OF PAYMENT

In accordance with the Funds Management Act, principal and interest on the General Fund Notes are payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2015. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2015 and any pledged revenue, including the following:

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

The State Treasurer records monies reserved to pay the principal and interest of the General Fund Notes in the Note Payment Account (Account) in the State's accounting system, the Colorado Operations Resource Engine (CORE). The General Fund Notes were secured by an exclusive first lien on assets in the account. The State Treasurer held in custody the assets in the Note Payment Account.

According to Section 29-15-112(2)(e) (II), C.R.S., interest on the ELP Notes is payable from the General Fund. In accordance with the TRANS issuance documents, principal on the ELP Notes was required to be payable solely from the receipt of property taxes received by the participating school districts during the period of March through June 2015, which were to be deposited to the General Fund of each school district. Section 29-15-112(4)(a), C.R.S., requires the school districts to make payments for the entire principal on the ELP Notes to the State Treasury. Per the TRANS issuance documents, these payments were to be made by June 25, 2015. The State Treasurer uses these payments to repay the principal on the ELP Notes. The school districts

made all payments by June 25, 2015, and the State Treasurer used these funds to repay the principal on the ELP Notes.

The TRANS issuance documents state that if, on June 26, 2015, the balance in the Education Loan Program Notes Repayment Account is less than the principal of the ELP Notes at maturity, the Treasurer must deposit from any funds on hand that are eligible for investment an amount sufficient to fully fund the ELP account.

To ensure the payment of the General Fund and ELP Notes, the Treasurer agreed to deposit pledged revenue into both the General Fund Notes and ELP Notes Repayment Accounts so that the balance on June 15, 2015, and June 26, 2015, 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 following table.

STATE OF COLORADO TRANS AMOUNTS DUE AT MATURITY FOR THE FISCAL YEAR ENDED JUNE 30, 2015			
	GENERAL FUND NOTES SERIES 2014A	EDUCATION LOAN PROGRAM NOTES SERIES 2014A	EDUCATION LOAN PROGRAM NOTES SERIES 2014B
DATE OF ISSUANCE	July 22, 2014	July 15, 2014	January 5, 2015
MATURITY DATE	June 26, 2015	June 29, 2015	June 29, 2015
PRINCIPAL	\$500,000,000	\$165,000,000	\$245,000,000
INTEREST	\$8,350,000	\$1,576,667	\$2,072,292
TOTAL DUE AT MATURITY	\$508,350,000	\$166,576,667	\$247,072,292
SOURCE: TRANS Issuance Documents.			

We determined that the account balance, plus accrued interest earned on investments for May 2015, was sufficient to pay the principal and interest without borrowing from other state funds on June 15, 2015, and June 26, 2015. In accordance with the TRANS issuance documents, if the balance in the Account on June 15, 2015, had been less than the principal and interest of the General Fund Notes due at maturity, the Treasurer would have been required to deposit into the Account all General Fund revenue available at that time, and borrow from other state funds until the balance met the required level.

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 and ELP Notes are legal, binding, and secured obligations of the State.
- § Interest on the notes is exempt from taxation by the United States government and by the State of Colorado.

INVESTMENTS

The Colorado Funds Management Act, the Tax Anticipation Note Act, and the General Fund and ELP Note agreements allow the Treasurer to invest funds in the General Fund and ELP Notes Repayment Accounts in eligible investments until they are needed for note repayment. Interest amounts earned on the investments are credited back to the General Fund, since the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long-term and short-term securities according to Section 24-36-113, C.R.S. Further, Section 24-75-910, C.R.S., (the Funds Management Act), and Section 29-15-112(3)(b), C.R.S., (the Tax Anticipation Note Act), state that the Treasurer may:

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

PURPOSE OF THE ISSUANCE AND USE OF PROCEEDS

The General Fund Notes were issued to fund the State's anticipated

General Fund cash flow shortfalls during Fiscal Year 2015. The Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund. 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 2015.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2015. The net proceeds of the sale of the notes were used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on and after March 1, 2015, and up to and including June 25, 2015.

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 2015, the State met the IRS safe harbor rules. Although these requirements were met, interest earned by investing note proceeds was less than interest paid on the borrowing, and thus no arbitrage was earned or kept. The Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure the State will not be liable for an arbitrage rebate.

STATE EXPENSES

The State incurred expenses as a result of the issuance and redemption

of the General Fund and ELP Notes. These expenses totaled approximately \$0.4 million. 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 23, 2015, the State issued \$600 million in General Fund Tax and Revenue Anticipation Notes with a maturity date of June 28, 2016. The notes carry a coupon rate of 1.67 percent and were issued with a premium of \$7.7 million. The total due at maturity includes \$600 million in principal and \$9.3 million in interest.

On July 21, 2015, the State issued \$165 million in Education Loan Program Tax and Revenue Anticipation Note Series 2015A with a maturity date of June 29, 2016. The notes carry a coupon rate of 1.55 percent and were issued with a premium of \$1.9 million. The total due at maturity includes \$165 million in principal and \$2.4 million in interest.

On January 12, 2016, the State issued \$339 million in Education Loan Program Tax and Revenue Anticipation Note Series 2015B with a maturity date of June 29, 2016. The notes carry a coupon rate of 2.1

percent and were issued with a premium of \$2.9 million. The total due at maturity includes \$339 million in principal and \$3.3 million in interest.

NO RECOMMENDATION IS MADE IN THIS AREA.

PUBLIC SCHOOL FUND

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

Section 2-3-103(5), C.R.S., requires the Office of the State Auditor to annually evaluate the Fund's investments and to report any loss of the Fund's principal to the Legislative Audit Committee. During our Fiscal Year 2015 audit, we obtained confirmations from JPMorgan Chase Bank on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the cost of the investments as recorded on CORE and noted that the fair value of the investments exceeds the cost by approximately \$9 million. We did not identify any loss of principal to the Fund during Fiscal Year 2015.

NO RECOMMENDATION IS MADE IN THIS AREA.

DEPARTMENT OF EDUCATION

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

During Fiscal Year 2015, the Department spent approximately \$579 million in federal funds. As part of our Fiscal Year 2015 audit, we tested the Department's compliance with federal grant requirements for the following three programs:

- Child Nutrition Cluster
- Special Education Cluster (IDEA)
- Title I Grants to Local Educational Agencies

In Fiscal Year 2015, the Department's expenditures for these programs were approximately \$181.0 million, \$157.7 million, and \$138.0 million, respectively. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal program requirements.

Our Fiscal Year 2015 audit identified a significant deficiency in internal control and material noncompliance for all three programs tested as they relate to the Cash Management Improvement Act (CMIA). The internal control and noncompliance matters identified, and the audit recommendation for these programs, are described in the following section of this chapter.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2015 audit work at the Department of Education under contract with the Office of the State Auditor.

COMPLIANCE WITH THE CASH MANAGEMENT IMPROVEMENT ACT

The Cash Management Improvement Act of 1990 (CMIA) requires states to enter into an agreement with the U.S. Secretary of the Treasury which establishes the procedures the State will use to draw down federal funds for selected large federal grant programs. This agreement establishes the State of Colorado's draw patterns which are to be utilized by the State agencies for specific programs. The Department utilizes a draw pattern as established by and approved in the Treasury-State Agreement (Agreement) for the Title I Grants to Local Educational Agencies (Title I), Special Education-Grants to States (IDEA) and Child Nutrition Cluster (Child Nutrition) federal programs. During Fiscal Year 2015, the Department drew down approximately \$147.6 million of Title I, \$131.9 million of IDEA, and \$174.1 million of Child Nutrition funding under the Agreement

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's compliance with the established draw pattern approved under the Agreement during Fiscal Year 2015.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work consisted of reviewing a sample of cash draws made by the Department for the aforementioned federal programs that utilize this draw method. This was accomplished by reviewing the supporting documentation for each cash draw selected, including support for the underlying expenditures, to determine compliance with the required draw pattern. The draw pattern requires reimbursements from the federal government to be received no more than 9 days from when the Department expends the funds.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

During our testwork, we found instances where the Department was not in compliance with the required draw pattern described above. Specifically, we selected 25 cash draws and noted the following:

- § In six instances, the number of days between the date the funds were expended and the date the federal funds were received was greater than 9 days. The draws ranged from 1 to 42 days late.
- § In four instances, the Department was unable to provide specific expenditure detail to support the cash draws made. In these instances, compliance with the required draw pattern was unable to be determined.

WHY DID THE PROBLEM OCCUR?

In Fiscal Year 2015, the State of Colorado implemented a new accounting system, the Colorado Operations Resource Engine (CORE). Internal controls within CORE were not operating effectively, which prevented the Department from producing accurate and/or timely expenditure reports which are utilized to determine the

amounts required to be drawn. Throughout the year, the Department developed and refined manual procedures which over time allowed them to be in compliance with the draw patterns.

WHY DOES THIS PROBLEM MATTER?

By not following the established draw pattern, the Department is not in compliance with the Agreement. The State could be adversely affected by late draws as the cash expenditures would have to be covered by State cash funding rather than being reimbursed by the federal government. In addition, a potential interest liability could result between the State and federal government if required draw patterns are not followed.

CFDA Nos. 10.553, 10.555, 10.556, 10.559; CHILD NUTRITION CLUSTER.

CFDA No. 84.010; TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES.

CFDA Nos. 84.027, 84.173; SPECIAL EDUCATION-GRANTS TO STATES (IDEA, PART B).

COMPLIANCE REQUIREMENT: CASH MANAGEMENT.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0022

The Department of Education (Department) should ensure it complies with the federal Cash Management Improvement Act by adhering to draw patterns contained in the Treasury-State Agreement. In addition, the Department should work with the Office of the State Controller to refine and develop more automated internal controls and reports within the State's accounting system, the Colorado Operations Resource Engine (CORE), to ensure compliance with the draw patterns. Until these system controls and reports become more

automated, we recommend the Department continue to utilize the manual procedures it established during the fiscal year to help ensure compliance.

RESPONSE

DEPARTMENT OF EDUCATION

AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

During the first months of the implementation of CORE, the lack of functionality and reporting capabilities in the new statewide system created challenges for the department to produce and rely upon timely and accurate reporting. As these issues were identified, and it was apparent that CORE would not function as needed, department staff developed manual procedures to obtain the information necessary to comply with the draw patterns outlined in the Treasury-State agreement. Although the process is manual, it has provided the information necessary to ensure compliance with the draw pattern requirements.

The department will continue to work with the Office of the State Controller in the implementation of automated reporting which will eventually eliminate the need for manual processes for the draw patterns. The department will continue to improve manual procedures related to drawing federal funds and then utilize the functionality of CORE as it becomes operational.



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. The “IT Consolidation Bill,” codified under State statutes [Sections 24-37.5-102 C.R.S. through 24-37.5-112 C.R.S.], was enacted during the 2008 Legislative Session. This bill consolidated IT operations under the Governor’s Office of Information Technology (OIT) for most of the Executive Branch but excluded the Departments of Law, State, and Treasury, State-supported institutions of higher education, as well as the Judicial and Legislative branches. OIT’s operational domain is the State’s IT infrastructure, including data centers, servers, mainframe operations, personal computers, data storage, operating systems, local and wide area networks, and communications. Please refer to the introduction to the Office of the Governor chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

CORE APPLICATION IMPLEMENTATION

The Department of Personnel & Administration’s (DPA) Office of the State Controller (OSC) owns the State’s accounting system, the Colorado Operations Resource Engine (CORE), which was implemented in July 2014 as the replacement for the Colorado Financial Reporting System (COFRS) that had been the financial system of record since Fiscal Year 1991. All State agencies either perform day-to-day accounting functions directly in CORE, or provide summarized information to CORE. In Fiscal Year 2015 CORE processed approximately \$40.1 billion in expenditures and \$41.3 billion in revenue.

In July 2011, acting as the primary technical support group for the OSC, OIT sent a Capital Construction IT request to the Governor's Office of State Planning and Budget (OSPB) to request funds for a COFRS replacement. This request was largely based on the 2011 State Auditor's evaluation of the COFRS system, which found significant risk of partial or complete system failure due to the age of the system, it being made up of obsolete technology, and the lack of vendor support.

In September 2012, the COFRS modernization project was contracted to CGI Technologies and Solutions Inc. (CGI) with a planned implementation date of July 2014.

For this project, six individuals, divisions, and/or groups had key roles in project planning and implementation:

- § An OIT Agency Information Technology Director responsible for participating in project development, agency strategic planning, requirements identification, milestone development and user acceptance testing.
- § OIT's Enterprise Portfolio and Project Management Office, which was responsible for providing project management methodologies, capabilities and expertise to support the project. This included establishing policies and procedures for project documentation, implementing a project stage gate control, and enabling on-time reporting of project status.
- § An OIT project manager assigned by the Enterprise Portfolio and Project Management Office that was responsible for oversight of the project.
- § A third-party vendor, the Public Consulting Group, to provide Independent Verification and Validation services for the project under contract with OIT, as required by statute.
- § The application vendor, CGI, that provided various project

management and system development services, including planning and schedule maintenance.

- § The Project Leadership Team that provided high-level oversight and insight with respect to objectives, schedule and cost for the project. This team was made up of staff from the OSC, OSPB, CGI, and OIT.

In an open letter from Colorado's former Secretary of State to the Governor, dated May 6, 2014, (2 months prior to go-live), concerns were raised regarding the readiness of the CORE application to be put into production. The concerns cited included:

- § Project status reports indicating the project was behind schedule.
- § Insufficient applications data controls.
- § Problems with end user and on-line training.
- § The departure of key Office of Information Technology leadership. Specifically, in the 7 months prior to the projects go-live date, key OIT leadership staff, including the following, resigned their positions:
 - ▶ Chief Information Officer
 - ▶ Chief Technology Officer
 - ▶ Chief Operating Officer
 - ▶ Chief Customer Officer
 - ▶ Chief Information Security Officer
 - ▶ Director of Enterprise Applications

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We performed the following audit work related to the planning and implementation of the CORE application:

- § Interviewed relevant OIT and DPA staff.
- § Reviewed planning and implementation documentation. This included the review of six OIT project management summary reports produced between April 2013 and March 2014, five Independent Verification and Validation (IV&V) reports produced between January and June 2014 by the Public Consulting Group under contract with OIT, the original September 2012 contract with CGI, and the amendments to the CGI contract that were made between September 2013 and June 2015.
- § Evaluated CORE IT general controls based on staff interviews, walk-throughs of processes, and review of relevant documents.
- § Reviewed the results of the Fiscal Year 2015 Statewide Financial and IT general control audit work performed by our office to identify issues that can be tied to the CORE implementation project.

Our audit work was designed to determine whether OIT's planning and implementation of the CORE application adhered to key project management processes and requirements and led to a successful implementation. We relied on the IV&V reports and OIT's project status reports as assessments of the project's progress prior to Fiscal Year 2015. Our audit work focused on the implementation activities that occurred during Fiscal Year 2015 from July 2014 through June 2015, and primarily included post-implementation activities, or those performed after the system went live.

HOW WERE THE RESULTS MEASURED?

We relied upon industry best practices as defined by the Project Management Body of Knowledge, a widely used project management standard, surrounding IT Project Management, within the system development life cycle information technology process area. This included verification that all standard project planning and management processes were in place and that project leadership had adequate monitoring processes in place, including the appropriate use

of and reliance on Public Consulting Group's IV&V service and reports and status reports provided by OIT's project manager to assess the project status and identify and raise issues to be addressed to ensure successful implementation of the CORE system.

According to Project Management Body of Knowledge standards, the typical project phases and phase goals include:

§ Initiation

- ▶ Development of the Project Charter

§ Planning

- ▶ Development of a project management plan
- ▶ Collection of requirements and definition of the project scope
- ▶ Development of a project schedule
- ▶ Estimation of project costs and budget
- ▶ Planning quality
- ▶ Planning and performance of system risk analysis
- ▶ Planning and budgeting of application and technology procurements

§ Execution

- ▶ Direction and management of project execution

- ▶ Performance of quality assurance, including User Acceptance Testing, which is a process to verify the application meets user requirements and overall functionality and should occur prior to going live.

§ Monitoring and Controlling of the following

- ▶ Performance of integrated change control
- ▶ Verification and control of project scope
- ▶ Controlling of costs
- ▶ Monitoring of quality control to assess performance and recommend changes as necessary.

§ Closing

- ▶ Closing of project and procurements

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified the following issues related to the planning and implementation of the CORE application:

HIGH RISK ISSUES WERE IDENTIFIED PRIOR TO IMPLEMENTATION THAT SIGNIFICANTLY IMPACTED THE STATE'S FINANCIAL SYSTEM DURING FISCAL YEAR 2015. We reviewed six status reports produced by the OIT project manager, beginning approximately 14 months prior to implementation, and the five IV&V reports issued within the last six months prior to the CORE system implementation. The OIT project manager reports indicated that, up until May 2014, or 2 months prior to go live, the CORE implementation schedule was “at risk and there was no approved mitigation plan to address the problems”. In total, the project manager reports indicated that the project had been in an “at risk” state since November 2013, or for 7 months prior to the system implementation.

These reports specifically noted consistent project issues including the following:

- § A lack of a project charter and an effective governance model.
- § A “problematic” project schedule. For example, the initial IV&V report from January 2014 noted that the project was a “very large” project to complete in the planned 22-month timeframe. In addition, the term “Schedule Crashing”, which refers to the inappropriate compression of tasks, was used numerous times in the January 2014 IV&V report.
- § The lack of an active, systemic, and consistent focus on eliminating risk and addressing issues for the project due to the elevated

workload and schedule crashing.

- § The late addition of the Labor Data Collection functionality, a key process that allocates payroll hours among various federal grants administered by the state, being added to the project due to a lack of strategic planning by OIT. This in turn created a “major effort” for new interface creation that impacted the “already burdened” workload of the interface team.
- § Issues with the timely completion of interfaces related to Labor Data Collection that caused delays in the performance of User Acceptance Testing, which provides a final approval from the intended users’ perspective that the system meets business requirements and the intended functionality.
- § Issues with lack of documentation and late scheduling of User Acceptance Testing.
- § The end user training plan had not been completed, putting the “go-live” date in jeopardy. At the time this was reported in the January 23, 2014, IV&V report, the training plan was 4 months past its original due date of September 30, 2013.

The last IV&V report released prior to go live (June 25, 2014), indicated that two issues would be carried over to post-implementation: the Labor Data Collection and other specific interface issues. In addition, the report indicated that the Project Leadership Team did not accept the OIT project manager’s May 2014 conclusion that the project schedule was “at risk and that there was no approved mitigation plan to address the problems.” However, the report did not provide further justification as to why the Project Leadership Team made this decision.

Our Fiscal Year 2015 Statewide Financial and IT audit work also resulted in multiple findings noting issues related to the above implementation problems, including, but not limited to the following:

- § Security configuration and logical access issues were identified on the interface server built to support the CORE application. See RECOMMENDATIONS 2015-0025 AND 2015-0026.
- § The Labor Data Collection application module had not been fully implemented and, therefore, was unable to capture labor allocation costs accurately or timely during Fiscal Year 2015. See RECOMMENDATION 2015-0012.
- § The CORE application security configurations and account management process did not meet Colorado Information Security Policy (Security Policy) requirements. See RECOMMENDATION 2015-0059.
- § The late development of accurate and complete CORE reports that agencies rely upon for their financial processes, which prevented agencies from timely reviewing, reconciling, and reporting their financial information. In addition, there was insufficient end user training for the State Agencies using the CORE reporting system to review and verify accounting transactions. See RECOMMENDATION 2015-0011.
- § A lack of required CORE system edit controls in place during the fiscal year to enforce data requirements for accounting transactions entered by State Agencies which caused inaccurate or incomplete data to be entered into the application. In addition, the application's budgetary controls were disabled and could allow over-expenditures by State Agencies. See RECOMMENDATION 2015-0013.
- § The OSC's noncompliance with meeting State and Federal deadlines for submission of financial reports and closing of the State's financial records. In addition, the late release of the OSC's Fiscal Procedures Manual and other procedure documentation relied upon by State Agencies to manage their accounting transactions. See RECOMMENDATION 2015-0058.

The above issues, plus others not specifically mentioned, but documented within this report, contributed to seven financial and three Information Technology findings during Fiscal Year 2015. Of these 10 findings, four are classified as MATERIAL WEAKNESSES.

The project required multiple vendor contract amendments and incurred cost overruns. The original contract with CGI issued in September 2012 was amended 12 times between September 2013 and June 2015. In total, these contract amendments increased the total original budget for the CORE financial system implementation by \$14.2 million, or 18 percent.

These amendments and associated costs occurred during the following fiscal years:

CORE CONTRACT AMOUNT CHANGES FISCAL YEAR 2013 THROUGH 2015		
FISCAL YEAR	TOTAL AMOUNT	AMENDMENTS
2013-original contract	\$78,631,929	-
2014-budget change	\$4,142,697	5
2015-budget change	\$10,089,416	7
TOTAL	\$92,864,042	12

SOURCE: OSA analysis of OIT contract and contract amendments for the CORE financial system implementation.

The above table shows that seven contract amendments resulting in over \$10 million in additional costs occurred in Fiscal Year 2015, after the CORE system was implemented.

The amendments included the following changes:

- § Increases in various software licensing fees.
- § Increased CGI support for end user training.
- § Inclusion of Labor Data Collection integration and support.
- § Increased CGI support for a Colorado Department of Transportation interface.
- § CGI solution for the Department of Parks and Wildlife related to performance budgeting.
- § Increased CGI support for CORE post-implementation services,

- including project management and oversight.
- § Increased data communications capacity.
- § CGI services for the implementation of a statewide accounts receivable solution.
- § Implementation of a Grants Lifecycle Management module that supports the end-to-end business processing of grants.

WHY DID THE PROBLEM OCCUR?

Taken in total, the issues identified can be tied to an overall lack of strong project governance and management. Specifically:

- § CORE's Project Leadership Team failed to implement or maintain, on a timely basis and throughout the project, strong project governance and management processes to ensure the project's success. This issue was cited in the IV&V report from January 23, 2014, or 5 months prior to go-live.
- § The "compressed" project time line and the decision to implement the system in spite of the concerns raised by the IV&V and OIT's project manager's reports may have contributed to the numerous statewide financial system issues noted above, as their respective causes were not being adequately addressed prior to the system's implementation.
- § The additional work contracted to CGI, with the associated increase in costs, indicates a weakness in project planning during which these issues should have been anticipated and addressed with appropriate funding prior to the need for the amendments, and in some cases, during the original contract execution.

WHY DOES THIS PROBLEM MATTER?

As a result of the issues noted, the State was unable to meet both State statutory and federal deadlines for issuing the financial statements and submitting audited information related to the over \$10 billion in federal funds the state received in Fiscal Year 2015. Failure to implement strong governance and management practices over system

development projects can lead to project failures, risks of not meeting business goals and requirements, cost overruns, missed deadlines, and a lack of expected or required functionality at implementation.

SEE APPENDIX A, OFFICE OF THE GOVERNOR, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDINGS: MATERIAL WEAKNESS.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0023

The Governor's Office of Information Technology should work with the Executive Branch agencies on current and future system development and implementation projects to ensure that strong planning, project governance, and management processes are in place across all phases of the project to ensure that scope, schedules, budgets, resources, risks, and quality are controlled throughout the project and to ensure that accurate, complete, and timely project performance monitoring and feedback is provided and acted upon, to help make effective project management decisions and to achieve project objectives on-time and within budget.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: IMPLEMENTED AND ONGOING.

OIT acknowledges that a formalized project management governance

process was not in place, during the early stages of CORE planning and implementation. In April of 2013, OIT implemented a project gating framework, which governed all projects that were initiated after April 2013. The Executive Governance Committee (EGC) consists of OIT leaders that have a stake in project delivery and steward project management best practices. This formalized process and EGC oversight ensure that planning, project governance, and management processes are in place across all phases of the project. It further ensures that project scope, schedules, budgets, resources, risks, and quality are controlled throughout the project. Additionally, this process ensures that accurate, complete, and timely project performance monitoring and feedback is provided and acted upon, to help make effective project management decisions and to achieve project objectives on-time and within budget.

CORE APPLICATION IMPLEMENTATION – STATUTORY COMPLIANCE

CORE is owned by the OSC and was implemented in July 2014 as the replacement for COFRS that had been the financial system of record since Fiscal Year 1991. All State agencies either perform day-to-day accounting functions directly in CORE, or provide summarized information that is uploaded to CORE. In Fiscal Year 2015, CORE processed approximately \$40.1 billion in expenditures and \$41.3 billion in revenue.

In July 2011, acting as the primary technical support group for the OSC, OIT sent a Capital Construction IT request to the Governor's Office of State Planning and Budget (OSPB) to request funds for a COFRS replacement. This request was largely based on the 2011 State

Auditor's evaluation of the COFRS system which found significant risk of partial or complete system failure due to the age of the system, COFRS' obsolete technology, and the lack of vendor support for COFRS.

In September 2012, OIT contracted with CGI for the COFRS modernization project with a planned implementation date of July 2014 for the new system.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

Our audit work was designed to determine whether OIT adhered to the Colorado Revised Statute (C.R.S.) requirements in relation to the planning and initial implementation activities for the CORE application.

We reviewed statutes, interviewed relevant staff, and reviewed documentation related to the planning and implementation of the CORE application as part of our test work.

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

We identified the following statutory compliance issues related to the planning and initial implementation activities for the CORE application:

NOT ALL REQUIRED PROCEDURES WERE FOLLOWED OR DOCUMENTATION PRODUCED DURING PROJECT PLANNING TO MEET STATUTORY REQUIREMENTS. We were unable to obtain evidence of the following statutorily required items during the planning of the new CORE system:

§ A Comprehensive Risk Assessment, and related designation of

- CORE as a major information technology project
- § Documented Policies and Procedures for acceptable project plans, budgets or feasibility studies
- § A Feasibility Study
- § A Project Plan that included:
 - ▶ Business Requirements
 - ▶ Security Requirements and Best Practices

Section 24-37.5-105, C.R.S., requires that OIT shall:

- § *(3)(k) Develop a comprehensive risk assessment that will be applied to every new information technology project to assess risk levels related to the project and determine whether the project should be classified as a major information technology project;*
- § *(4)(a) The Office shall establish policies and procedures for acceptable project plans, project budgets, and feasibility studies for projects of all sizes, including major information technology projects.*
- § *(4)(c) As part of any major information technology project by a state agency, classified as such according to a comprehensive risk assessment performed by the office, the project plan at a minimum shall include:*
 - ▶ *(4)(c)(III) Business requirements for the project developed in collaboration with the state agency and end users;*
 - ▶ *(4)(c)(IV) Information security requirements and best practices*

WHY DID THE PROBLEM OCCUR?

OIT did not have adequate processes in place to ensure that:

- § Projects are managed to ensure that they are compliant with state statutes.
- § Appropriate planning and implementation documentation was produced according to statutory requirements.

WHY DOES THIS PROBLEM MATTER?

Failure to follow statutory requirements and otherwise implement strong management practices over information system development projects can lead to project failures, the risk of not meeting business goals and requirements, and a lack of functionality at implementation. Ultimately, in the case of CORE, this has had or could have a significant effect on the risk of financial misstatement.

SEE APPENDIX A, OFFICE OF THE GOVERNOR, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0024

The Governor's Office of Information Technology should institute strong management practices related to information system development projects and establish procedures to ensure that state statute requirements related to procurements and implementation of information technologies are met on all future projects.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: IMPLEMENTED AND ONGOING.

OIT acknowledges that a formalized project management governance

process was not in place, during the early stages of CORE implementation planning, resulting in the absence of several key artifacts. In April of 2013, OIT implemented a project gating framework, which governed all projects that were initiated after April 2013. The Executive Governance Committee (EGC) consists of OIT leaders that have a stake in project delivery and steward project management best practices. This formalized process and EGC oversight ensure that the following are conducted and documented: a comprehensive risk assessment that helps determine the size of the project and the level of EGC oversight; a feasibility study; a project plan; documented business requirements, security requirements and best practices. This will ensure compliance with statutory requirements.

CORE INTERFACE SERVER CONFIGURATIONS

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 following finding has been generalized for public reporting purposes.

The CORE interface server receives data from other systems, such as provider expenditures from the Medicaid Management Information System at the Department of Health Care Policy and Financing and contractor expenditures from the SAP system at the Colorado Department of Transportation, and automatically uploads it to CORE. Agencies send approximately 70 data files to the CORE application via the interface server daily.

OIT has several functional areas and subject matter experts that are

responsible for building, monitoring and supporting the interface server as follows:

- § The Office of Information Security (OIS) is responsible for establishing, communicating, and enforcing statewide information security policies.
- § The Infrastructure Operations unit is responsible for building and supporting server hardware and operating systems.
- § The Enterprise Applications unit is responsible for developing and supporting applications.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested the CORE interface server's IT general controls over information security, system operations, and change management, which included interviewing relevant staff, reviewing policies and procedures, and analyzing system configurations and audit logs.

Our audit work was designed to determine whether relevant key IT general controls supporting the CORE interface server were properly designed, in place, and operating effectively during Fiscal Year 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used the Colorado Information Security Policies (CISPs), published by OIT, as well as OIT's Enterprise Change Management policies and procedures to assess the sufficiency of the security, operations, and change management control activities related to the interface server. In accordance with Government Auditing Standards, we have omitted listing the specific security CISPs, as they relate to the procedures we performed over the CORE interface server, in the essences of

protecting State information technology assets.

- § OIT's Enterprise Change Management policies and procedures require that Requests for Change (RFC)s be created, approved, assigned to staff and that the changes comply with the request prior to the request being closed.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified issues related to information security and change management within the interface server. In accordance with Government Auditing Standards, we have omitted listing the specific security issues we identified for the CORE interface server, in the interest of protecting State information technology assets.

CHANGE MANAGEMENT PROCEDURES WERE NOT FOLLOWED. Though the RFC to create the CORE interface server specified certain requirements, the interface server was not configured to those requirements and the RFC was closed without the requirements being verified as being implemented.

WHY DID THE PROBLEM OCCUR?

OIT did not follow all required information security and change management policies and procedures as they relate to our audit performed over the CORE interface server. More specifically, the RFC to build the CORE interface server was not assigned to the appropriate teams responsible for ensuring the server was built, configured, and verified to the RFC.

WHY DOES THIS PROBLEM MATTER?

The lack of information security requirements being met increases the potential risk associated with data integrity and reliability of the CORE system. In addition, if change management procedures are not followed in applying system changes that have been requested and approved, the system may lack important functionality required by the business or be exposed to additional risks.

SEE APPENDIX A, OFFICE OF THE GOVERNOR, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0025

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 Enforcing existing information security system configuration policies and procedures for the CORE interface server.
- B 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.
- C Ensuring that the interface server is configured as required in the OIT RFC, which was closed inappropriately before applying the change.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: JULY 2017.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are to be followed in order to strengthen information security system operations, and change management controls it administers. OIT has remediated half of the issues identified during the audit and will remediate the other half of the issues identified by July 2017.

Beginning January 2016 OIT began efforts to develop a plan for replacing the CORE interface server. OIT will ensure enforcement of OIT Enterprise Change Management Policies and Procedures (effective as of March 1, 2015) and the Colorado Information Security Policies (effective as of February 11, 2015), as the new equipment is developed and constructed. The plan to replace this equipment will be completed by August 2016. Implementation is expected to be completed by July 2017.

B AGREE. IMPLEMENTATION DATE: JULY 2017.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are to be followed in order to strengthen information security system operations, and change management controls over the environments it manages. OIT agrees with this irregular issue identified in the audit. The IT equipment request for change (RFC) was closed without adequate validation as to the completion of work. This issue is not typical. A closed RFC would typically contain documentation or evidence indicating that the request has been addressed. It is typically the responsibility of the requestor or assignee (individual assigned to complete the work effort) to ensure validation is complete and documentation has been provided.

Beginning January 2016 OIT began efforts to develop a plan for replacing the CORE interface server. OIT will ensure enforcement of OIT Enterprise Change Management Policies and Procedures (effective as of March 1, 2015) and the Colorado Information Security Policies (effective as of February 11, 2015), as the new equipment is developed and constructed. This will ensure that the appropriate technical teams and personnel are assigned and change

requests are only closed upon verification of the tasks requested to the work performed. The plan to replace the IT equipment will be completed by August 2016. Implementation is expected to be completed by July 2017.

C AGREE. IMPLEMENTATION DATE: MARCH 31, 2016.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are to be followed in order to strengthen information security system operations, and change management controls over the CORE interface server. The issue identified during the audit will be remediated by March 31, 2016.

CORE INTERFACE SERVER LOGICAL ACCESS CONTROLS

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 following finding has been generalized for public reporting purposes.

OIT is responsible for managing user accounts to the CORE interface server in coordination with the OSC and other State agencies. In addition, OIT has defined policies and procedures that provide access management requirements.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested account management general computer controls that are directly related to the CORE interface server, including those that directly relate to access to CORE financial information. Our test procedures included interviewing relevant staff, reviewing policies and procedures, and analyzing account management settings. Our audit work was designed to determine whether account management settings and IT processes over the interface server were properly designed, in place, and operating effectively during Fiscal Year 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used Colorado Information Security Policies (CISPs), published by OIT, to assess the sufficiency of account management controls related to the interface server.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

OIT failed to implement required account management access controls over the CORE interface server.

WHY DID THE PROBLEM OCCUR?

We identified the following reasons for the logical access problems we found:

LACK OF ACCOUNT MANAGEMENT POLICY OVERSIGHT AND PLANNING. OIT lacks oversight to ensure that procedures were implemented to manage accounts in accordance with relevant user account management policies. OIT staff indicated that the timeline to implement the server prior to the CORE system's go-live date did not allow them the time to properly plan and implement adequate controls in order to meet policy requirements.

SYSTEM SUPPORT STAFF ARE NOT FULLY TRAINED TO FOLLOW EXISTING

POLICIES. Though there is awareness that information security policies exist, there is a lack of training provided to OIT technical staff responsible for account management and system maintenance.

WHY DOES THIS PROBLEM MATTER?

In combination, the deficiencies noted above increase the security risks associated with the confidentiality, availability, and integrity of the CORE interface server and the information it stores and processes.

SEE APPENDIX A, OFFICE OF THE GOVERNOR, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0026

The Governor's Office of Information Technology should strengthen account management controls over the Colorado Operations Resource Engine interface server by:

- A Ensuring that account management procedures are established and implemented for all new or changed systems in accordance with relevant information security and user account management policies.
- B Enforcing Information Security Policy and access control requirements by ensuring that the staff responsible for account management controls and system management are properly trained in the relevant policies and are held accountable for applying the requirements as needed.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: MARCH 31, 2016.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are to be followed in order to strengthen information security system operations and change management controls over the environments it manages. OIT agrees with this issue identified in the audit. OIT has remediated one of the items identified in the audit and will remediate the remaining items by March 31, 2016.

Beginning January 2016 OIT began efforts to develop a plan for replacing the current CORE interface server. OIT will ensure enforcement of OIT Enterprise Change Management Policies and Procedures (effective as of March 1, 2015) and the Colorado Information Security Policies (effective as of February 11, 2015), as the new equipment is developed and constructed. Compliance criteria are documented within the Enterprise Change Management Policies and Procedures, POL 100-33. All actions which meet the criteria of a change will be required to be tracked through the documented process and will be compliant with all guidelines. Roles and responsibilities have been clearly defined to facilitate support and enforcement of the policies and procedures through approval workflows. Any failures to comply with these processes may result in additional training or progressive disciplinary actions. The plan to replace this equipment will be completed by August 2016. Implementation is expected to be completed by July 2017.

B AGREE. IMPLEMENTATION DATE: MAY 31, 2016.

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

that policies and procedures are to be followed in order to strengthen information security system operations and change management controls over the environments it manages. OIT agrees with this irregular issue identified in the audit. OIT has partially remediated the finding in the audit and will complete remediation by May 31, 2016.

Beginning January 2016 OIT began efforts to develop a plan for replacing the current CORE interface server. OIT will ensure enforcement of OIT Enterprise Change Management Policies and Procedures (effective as of March 1, 2015) and the Colorado Information Security Policies (effective as of February 11, 2015), as the new equipment is developed and constructed. Compliance criteria are documented within the Enterprise Change Management Policies and Procedures, POL 100-33. All actions which meet the criteria of a change will be required to be tracked through the documented process and will be compliant with all guidelines. Roles and responsibilities have been clearly defined to facilitate support and enforcement of the policies and procedures through approval workflows. Any failures to comply with these processes may result in additional training or progressive disciplinary actions. The plan to replace this equipment will be completed by August 2016. Implementation is expected to be completed by July 2017.

COLORADO PERSONNEL PAYROLL SYSTEM

The Colorado Payroll Personnel System (CPPS) is the State's integrated human resources (HR) and payroll management system. In addition to being used by all executive departments, CPPS is used by the Colorado State University System, the Judicial branch, and the Legislative branch to process employee payroll. CPPS is an online processing system that allows for real-time changes to employees' job

statuses and payroll benefits information. CPPS contains sensitive, personally identifiable information (PII), such as State employees' social security numbers, birth dates, salaries, home addresses, and bank account information. During Fiscal Year 2015, CPPS processed approximately \$3.4 billion in salaries and benefits for approximately 33,000 State employees. The State has used CPPS since 1984, and the responsibility to manage changes to the system is currently shared between the Department of Personnel & Administration (DPA) and OIT. In June 2015, the State issued a request for proposals to replace CPPS.

MAINFRAME ACCESS TO COLORADO PERSONNEL PAYROLL SYSTEM DATA

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 following finding has been generalized for public reporting purposes.

CPPS is one of various State applications on the mainframe system. The mainframe is managed and maintained by OIT staff who are responsible for user account administration and mainframe configuration. The Department of Personnel & Administration's Office of the State Controller is the owner of the CPPS application and is responsible for working with OIT to ensure that the CPPS application and data are properly secured.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested the IT general controls over the mainframe relevant to the CPPS application and data. Our test procedures included interviewing relevant staff at OIT, reviewing policies and procedures, testing system generated reports and documentation pertaining to mainframe management.

Our audit work was designed to determine whether the IT control activities related to the mainframe, individually or in combination with others, were properly designed, in place, and operating effectively during Fiscal Year 2015 to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the State's payroll and benefits processing and reporting activities. In addition, we inquired with OSC staff and reviewed supporting documentation to determine the OSC's progress with implementing our Fiscal Year 2012 recommendations regarding mainframe account management and configuration settings.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We tested for compliance against Colorado Information Security Policies and OIT internal procedures.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified problems related to configuration and account management of the mainframe system and found that the 2012 Prior Year Audit Recommendations were not fully implemented.

WHY DID THE PROBLEMS OCCUR?

The primary causes for the issues identified include the lack of:

- § Compliance with required policies and procedures.
- § Clearly defined and documented control responsibilities between DPA and OIT.
- § Adequately trained staff on policy requirements.
- § Established processes for tracking implementation of mitigating controls as they relate to the 2012 prior year audit recommendation.

WHY DOES THIS PROBLEM MATTER?

The lack of strong mainframe IT general controls increases the risk of the system being compromised and threatens the confidentiality, integrity, and availability of CPPS and the data it contains. In addition, as the mainframe hosts numerous other essential and critical state systems, the risks identified in this finding related to CPPS may also impact those other state systems.

SEE APPENDIX A, OFFICE OF THE GOVERNOR AND DEPARTMENT OF PERSONNEL & ADMINISTRATION, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0027

The Governor's Office of Information Technology (OIT) should

improve mainframe controls by:

- A Ensuring compliance with required policies and procedures.
- B Working with the Department of Personnel & Administration (DPA) to clarify and document control responsibilities between DPA and OIT.
- C Ensuring that OIT staff are adequately trained on all relevant policy requirements and OIT procedures.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Governor's Office of Information Technology (OIT) agrees that processes and procedures are to be followed in order to strengthen information security system operations, and change management controls regarding the issues identified during the audit with the mainframe. OIT will facilitate and remediate the audit findings and in the process ensure compliance with the Colorado Information Security Policies (effective as of February 11, 2015). Implementation is expected to be completed by January 2017. The current support and operations schedule for the system has two critical operational events it must consider in order to schedule remediation of this finding. Fiscal Year End and Calendar Year End are two events that have a significant impact on the development team's resource availability. These events are anticipated to consume three to four months of dedicated time and resource to support system payroll operations. In order to avoid impacting this schedule we believe January 2017 is a realistic date to comply with the recommendation and mitigate any interruption to the system processing schedule.

- B AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Governor's Office of Information Technology (OIT) agrees that processes and procedures are to be followed in order to strengthen information security system operations, and change management controls regarding the issues identified during the audit with the mainframe OIT will facilitate the proposed recommendation by coordinating with the Department of Personnel (DPA) to define and document the agency and personnel responsible for controls over the mainframe, as they relate to CPPS, while ensuring compliance with the Colorado Information Security Policies (effective as of February 11, 2015). Implementation is expected to be completed by January 2017. The current support and operations schedule for the system has two critical operational events it must consider in order to schedule remediation of this finding. Fiscal Year End and Calendar Year End are two events that have a significant impact on the development team's resource availability. These events are anticipated to consume three to four months of dedicated time and resource to support system payroll operations. In order to avoid impacting this schedule we believe January 2017 is a realistic date to comply with the recommendation and mitigate any interruption to the system processing schedule.

C AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Governor's Office of Information Technology (OIT) agrees that processes and procedures are to be followed in order to strengthen information security system operations, and change management controls regarding the issues identified during the audit with the mainframe. OIT will facilitate the proposed recommendation by coordinating with the Department of Personnel (DPA) to ensure the appropriate staff are educated on the procedures developed in parts a and b and in compliance with the Colorado Information Security Policies (effective as of February 11, 2015). Implementation is expected to be completed by January 2017. The current support and operations schedule for the system has two critical operational events it must consider in order to schedule remediation of this finding. Fiscal Year End and Calendar Year End are two events that have a significant impact

on the development team's resource availability. These events are anticipated to consume three to four months of dedicated time and resource to support system payroll operations. In order to avoid impacting this schedule we believe January 2017 is a realistic date to comply with the recommendation and mitigate any interruption to the system processing schedule.

RECOMMENDATION

2015-0028

The Department of Personnel & Administration should strengthen application information security controls over the Colorado Personnel Payroll System by working with the Governor's Office of Information Technology to ensure that mitigating controls identified and agreed upon in prior year audit recommendations are implemented.

RESPONSE

DEPARTMENT OF PERSONNEL & ADMINISTRATION

AGREE. IMPLEMENTATION DATE: DECEMBER 31, 2016.

Central Payroll will work with OIT to clarify the responsibilities regarding review of access events and review of accounts with access to CPPS data to comply with the new OIT Cyber Policy 102 on Access Control. After OIT and Central Payroll clarify the responsibilities, then either Central Payroll or OIT will develop and implement procedures to strengthen application information security controls over CPPS.

CPPS APPLICATION AUDIT LOG REPORTS

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 following finding has been generalized for public reporting purposes.

As the owner of the CPPS application, the OSC is responsible for reviewing audit logs, which record actions taken by users within CPPS. OIT is responsible for modifying CPPS code as necessary through the change management process, including modifying code for publishing these audit log reports.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested the IT general controls over the CPPS application audit log reports. Our test procedures included interviewing relevant staff at the OSC and OIT, reviewing policies and procedures, and examining system generated reports pertaining to the CPPS application.

Our audit work was designed to determine whether the IT control activities related to the CPPS application audit log reports, individually or in combination with others, were properly designed and operating effectively during Fiscal Year 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used a Colorado Information Security Policy (Security Policy or Policy), published by OIT, to assess the sufficiency of IT controls related to the CPPS application audit logs.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

OIT failed to implement required IT controls over the CPPS application audit logs.

WHY DID THE PROBLEM OCCUR?

OIT did not enforce the appropriate setting during Fiscal Year 2015 to ensure that IT controls over the CPPS application audit logs were in compliance with Security Policies. In addition, OIT did not ensure changes to the CPPS application audit logs followed established OIT policies.

WHY DOES THIS PROBLEM MATTER?

This deficiency noted above increases the security risks associated with the confidentiality, availability, and integrity of the CPPS application and the information it stores and processes.

SEE APPENDIX A, OFFICE OF THE GOVERNOR, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0029

The Governor's Office of Information Technology (OIT) should strengthen application information security controls over the Colorado Personnel and Payroll System (CPPS) by:

- A Ensuring that Colorado Information Security Policies are followed in relation to CPPS application audit logs.
- B Performing review to ensure changes to the CPPS application audit logs follow OIT policies.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Governor's Office of Information Technology (OIT) agrees that processes and procedures are to be followed in order to strengthen information security system operations, and change management controls over the CPPS application. The issue identified during the audit has been remediated.

- B AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Governor's Office of Information Technology (OIT) agrees that processes and procedures are to be followed in order to strengthen information security system operations, and change management controls over the CPPS application. OIT will facilitate the proposed recommendation and remediate any issues that arise as a result of these efforts. Implementation is expected to be completed by January 2017. The current support and operations

schedule for the system has two critical operational events it must consider in order to schedule remediation of this finding. Fiscal Year End and Calendar Year End are two events that have a significant impact on the development team's resource availability. These events are anticipated to consume three to four months of dedicated time and resource to support system payroll operations. In order to avoid impacting this schedule we believe January 2017 is a realistic date to comply with the recommendation and mitigate any interruption to the system processing schedule.

CPPS CHANGE MANAGEMENT

OIT provides primary change management support services for the CPPS application. OIT oversees the change control procedures for the CPPS application in coordination with the OSC who is responsible for approving and testing changes. Additionally, a third party vendor provides patches and upgrades for the CPPS application that are managed by OIT through the change management process.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

Our purpose was to determine OIT's progress with implementing our Fiscal Year 2014 CPPS change management recommendations, specifically (1) whether OIT has established a process to centrally manage changes and to retain change management approval documentation, (2) whether OIT has communicated change management policies and procedures to staff, and (3) whether OIT has regularly reviewed access to the CPPS change management environments and whether that access was being provisioned appropriately. To accomplish our purpose, we inquired with OIT staff regarding OIT's progress with implementing these recommendations and examined evidence of OIT's communication of policies and

procedures to staff.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

To assess the sufficiency of the information technology general controls over the CPPS change management environments, we used the following Colorado Information Security Policies (Security Policy or Policies), published by OIT:

§ Security Policy [*P-CISP-008 Access Control*] requires that:

- ▶ Agencies limit user access to the minimum required to perform assigned duties.
- ▶ Agencies develop procedures to ensure that lists of terminated staff are reconciled with user accounts on Agency IT systems so that all access credentials are revoked, retrieved, changed, or otherwise become inaccessible to the terminated staff member.

§ Security Policy [*P-CISP-009 Change Control*] requires that:

- ▶ System changes be applied only by authorized personnel.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Through our audit work, we found that although OIT did issue and communicate new enterprise-wide change management policies and procedures to staff, it did not fully implement the remaining problem we identified in our Fiscal Year 2014 recommendation. Specifically, we found that OIT staff were unable to provide any explanation or specific process documentation to demonstrate that OIT had implemented the Fiscal Year 2014 recommendation to regularly review access to the change management environments. Specifically, OIT staff were not able to demonstrate that they reviewed access to the CPPS test and production environments for appropriateness during Fiscal Year 2015. In addition, OIT was unable to demonstrate that it

had provisioned access to these CPPS change management environments appropriately.

WHY DID THE PROBLEM OCCUR?

OIT staff did not follow all required Security Policies for ensuring provisioned access was appropriate and access reviews to the change management environments were completed during Fiscal Year 2015.

WHY DOES THIS PROBLEM MATTER?

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

SEE APPENDIX A, OFFICE OF THE GOVERNOR, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0030

The Governor's Office of Information Technology (OIT) should improve Colorado Personnel Payroll System (CPPS) change management controls by clearly assigning the appropriate responsible OIT staff to perform required regular reviews over access management to the CPPS test and production environments to ensure that access is provisioned appropriately.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Governor's Office of Information Technology (OIT) agrees that policies and procedures are required in order to strengthen information security system operations and change management controls over the environments it manages and supports. OIT agrees with the issue identified in the audit. In cooperation with the application data owner; OIT will facilitate the development of the necessary procedures to ensure access is provisioned appropriately for the OIT development staff and contractors supporting the CPPS test and production environments and will identify the appropriate OIT management resource responsible for oversight and enforcement of the access management procedures. The current support and operations schedule for the system has two critical operational events it must consider in order to schedule remediation of this finding. Fiscal Year End and Calendar Year End are two events that have a significant impact on the development team's resource availability. These events are anticipated to consume three to four months of dedicated time and resource to support system payroll operations. In order to avoid impacting this schedule we believe January 2017 is a realistic date to comply with the recommendation and mitigate any interruption to the system processing schedule.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

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

The Department is responsible for ensuring that all expenditures under the Medicaid and CBHP programs are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid and CBHP program benefits is shared between local, county and designated Medical Assistance (MA) eligibility sites and the State. For the Medicaid and CBHP programs, individuals and families apply for benefits at their local county departments of human/social services or at designated MA sites or online through the Program Eligibility and Application Kit (PEAK) system. PEAK was implemented in 2010 to allow Coloradans to apply for Medicaid online; CBMS processes the application, if the application is complete, and then determines the applicant's eligibility. If the application is not complete, a county case worker will assist the application in completing his or her application. The eligibility sites are responsible for administering the benefits application process, entering the required data for eligibility

determination into the Colorado Benefits Management System (CBMS), and approving or denying applicants' eligibility. The Department is responsible for supervising and monitoring the eligibility sites' administration of the Medicaid and CBHP programs. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals.

As part of our Fiscal Year 2015 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- § Medicaid
- § Children's Basic Health Plan

In Fiscal Year 2015, the Department expended approximately \$7.2 billion for Medicaid services (CFDA No. 93.778), of which \$4.5 billion was federal funds and \$2.7 billion was State and other funding. For the CBHP program (CFDA No. 93.767), the Department paid about \$251 million to providers on behalf of eligible clients, of which \$152 million was federal funds and \$99 million was State and other funding.

Between Fiscal Years 2014 and 2015, as shown in the following table, the Department's average monthly caseload for Medicaid increased by approximately 300,000 cases or 35 percent, and CBHP decreased by approximately 8,000 cases, or 13 percent.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING AVERAGE MONTHLY CASELOAD FISCAL YEARS 2013 THROUGH 2015		
FISCAL YEAR	AVERAGE MEDICAID MONTHLY CASELOAD	AVERAGE CBHP MONTHLY CASELOAD
2013	682,994	79,446
2014	860,957	62,507
2015	1,161,206	54,386

SOURCE: Department of Health Care Policy and Financing, Fiscal Year 2016-17 Budget Request, dated November 2, 2015.

During Fiscal Year 2014, numerous provisions of the Affordable Care Act (ACA) were implemented, such as new income provisions and

expanded coverage for select populations. Passed by Congress in 2010, ACA mandated comprehensive reforms to existing policies that had expansive impacts for individuals receiving medical assistance through the Medicaid and CBHP programs. Additionally, in accordance with ACA, Colorado elected to further expand Medicaid coverage to eligible individuals effective on January 1, 2014. With these regulatory changes, additional Coloradans were now eligible to receive coverage through either the Medicaid or CBHP programs.

The implementation of standardized income provisions under ACA precipitated changes in federal audit guidance, outlined in the federal Office of Management and Budget's *Circular A-133, 2015 Compliance Supplement (Circular A-133)*. In Fiscal Year 2014, the federal Centers for Medicare and Medicaid Services (CMS) instituted a pilot project in which CMS would work directly with the states to review eligibility under the new standardized income provisions. For both Medicaid and CBHP, these provisions were implemented in October 2013.

Certain Medicaid eligible populations, such as those receiving nursing facility care, were not subject to the new income provisions, and federal audit guidance required that our audits of Medicaid and CBHP continue to test eligibility determinations for these populations. Therefore, for Fiscal Year 2015, we reviewed sample payments made on behalf of those populations not subject to the new income provisions for the entire fiscal year, July 1, 2014, through June 30, 2015.

The results of our Fiscal Year 2015 audit identified errors resulting in recommendations for both the Medicaid and CBHP programs. We identified six SIGNIFICANT DEFICIENCIES related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter. During our Fiscal Year 2015 eligibility sample testing, we identified questioned costs for the Medicaid program totaling, \$21,761.

REPORTING OF FEDERAL MEDICAID AND CHILDREN'S BASIC HEALTH PLAN PROGRAM EXPENDITURES

Under federal regulations, the Department is required to submit the *CMS Quarterly Expense Report (CMS-64)* and the *Federal Financial Report (FFR)* to CMS on a quarterly basis. These reports provide information regarding CBHP expenditures each quarter. The CMS-64 report compares the Department's quarterly Medicaid expenditures to grant amounts awarded by CMS while the FFR report compares the Department's quarterly Medicaid and CBHP expenditures to the total amount reimbursed by CMS for the given quarter.

To compile the necessary information for the CMS-64 and FFR reports, the Department utilizes special database inquiries that retrieve data from the Medicaid claims processing system, known as Medicaid Management Information System (MMIS), and the State's accounting system, the Colorado Operations Resource Engine (CORE). The Department analyzes the retrieved data using algorithms developed by the Department to identify allowable expenditures and total reportable amounts. The Department then compiles all allowable and reportable expenditures and submits them electronically to CMS on a quarterly basis.

For Fiscal Year 2015, the Department expended approximately \$4.6 billion in federal grant funds for the Medicaid and CBHP programs, all of which are subject to these federal reporting requirements.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

During our Fiscal Year 2015 audit, we reviewed the CMS-64 reports that the Department submitted to CMS for the quarters ending December 31, 2014, and March 31, 2015, and the related supporting documentation. We also reviewed FFR reports submitted for the quarters ending September 30, 2014, and December 31, 2014, and related supporting documentation. Further, we reviewed the federal requirements and the Department's policies and procedures related to CMS-64 and FFR reporting.

The purpose of our audit work was to determine whether the Department had internal controls in place during Fiscal Year 2015 that were properly designed, and operating effectively, to ensure that the Department complied with federal Medicaid and CBHP reporting requirements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our testwork against the following specific requirements:

CIRCULAR A-133 (SUBPART C; SECTION 300), requires the State to maintain internal controls, such as effective supervisory reviews that are designed to ensure that transactions are properly recorded and accounted for, and are executed in compliance with laws and regulations.

DEPARTMENT PROCEDURES RELATED TO CMS-64 REPORTING specify that the Federal and State Grant Section manager is to perform a detailed review of the reports and supporting documentation to assure accuracy and completeness of data and information included in the reports.

DEPARTMENT PROCEDURES RELATED TO FFR REPORTING specify that the Federal and State Grant Section Manager should review the hardcopies of the FFR report and verify that what is reported is accurate. After performing the review, the Federal and State Grant Section Manager is to initial the supporting documentation and provide this information to the controller for review and certification.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found three issues related to the Department's internal controls over compiling and reporting for federal reports:

- § **THE DEPARTMENT LACKED A SUPERVISORY REVIEW OVER THE QUARTERLY CMS-64 REPORTS.** We determined that a portion of the data that was analyzed by the Department staff related to two CMS-64 quarterly reports was not reviewed by anyone other than the preparer prior to incorporation into the quarterly report. Specifically we found no evidence of the Department's supervisory review for reported amounts totaling approximately \$200 million.
- § **DEPARTMENT STAFF DID NOT FOLLOW FFR POLICIES AND PROCEDURES REQUIRING EVIDENCE OF SUPERVISORY REVIEW.** One of the two quarterly FFRs that we reviewed contained no evidence of supervisory review as required by Department procedures.
- § **DEPARTMENT STAFF ENTERED DATA INCORRECTLY ON THE FFR REPORT.** We determined that the Department staff erroneously entered amounts totaling \$9,794,196 in the incorrect columns on their supporting spreadsheet for the FFR resulting in inconsistency between federal expenditures reported and the amounts reimbursed by CMS for the quarter ending December 31, 2014.

WHY DID THESE PROBLEMS OCCUR?

The Department does not have comprehensive internal control policies and procedures addressing effective supervisory review related to the data analysis to determine allowable expenditures.

The Department reported that supervisory reviews of federal reporting and the supporting documentation are an internal control they use to ensure compliance with the federal reporting requirements. Based on the issues identified, it appears the Department lacks an effective secondary review over federal reporting.

WHY DO THESE PROBLEMS MATTER?

Lack of effective supervisory review could increase the risks of erroneous reporting and non-compliance with federal regulations. In turn, erroneous reporting and non-compliance with federal reporting requirements could lead to disallowances of federal expenditures.

CFDA Nos. 93.767, 93.775, 93.777, 93.778; CHILDREN'S HEALTH INSURANCE PROGRAM, MEDICAID CLUSTER.

COMPLIANCE REQUIREMENT: REPORTING.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0031

The Department of Health Care Policy and Financing (Department) should establish comprehensive internal control policies and procedures addressing effective secondary review processes over federal reporting to ensure that *CMS-64 Quarterly Expense Reports* and *Federal Financial Reports* are accurate and complete prior to submission to the federal government.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: JULY 2016.

The Department will update its current Federal Financial Report (FFR) Review Checklist and CMS-64 Review Checklist to add a requirement for initials and dates of supervisory reviews of federal reporting and supporting documentation to ensure compliance with federal reporting requirements.

MEDICAID CONTROLS OVER ELIGIBILITY DETERMINATIONS

As previously mentioned, the Department, counties, and MA sites share responsibility for ensuring that only eligible recipients receive public assistance benefits under Medicaid. Individuals and families apply for Medicaid eligibility at their local county departments of human/social services, MA sites, or online through PEAK. Caseworkers collect required documentation and enter applicant data into CBMS at the counties and MA sites; caseworkers use this data to determine applicants' eligibility for program benefits. The applications received through PEAK are automatically entered into CBMS. The eligibility data in CBMS feed into MMIS, which pays providers for the services that beneficiaries receive.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

During our Fiscal Year 2015 audit, we reviewed the Department's internal controls, including CBMS system controls, and tested a random sample of 60 Medicaid cases associated with medical payments entered into CORE, and approved by the Department between July 1, 2014, and June 30, 2015. We reviewed the case files and CBMS data fields related to the above cases for eligibility determination/redetermination. Our review sought to determine whether the Department ensured that county and MA site caseworkers obtained and maintained in the case files the required documents supporting eligibility determinations/redeterminations, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner.

The purpose of the audit work was to test the Department's internal controls over all aspects of the eligibility determination process for Medicaid including the applications processed through PEAK system, as well as to determine compliance with applicable federal and State requirements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- § Federal regulations [42 C.F.R., 435.914] and State regulations require the Department to obtain and maintain documentation to support a beneficiary's Medicaid eligibility determination, such as proof of citizenship and/or proof of identity.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We noted issues with 2 of 60 case files (3 percent) selected for testing. Specifically, we found:

- § One case file was missing and could not be provided by the Department. As a result, we could not assess the appropriateness of the related eligibility determination and its compliance with federal and State regulations. This issue resulted in a total of \$21,761 known questioned costs¹ (SEE PAGE 55) for Medicaid.
- § One case file was not provided in a timely fashion. We requested that the case file be provided no later than October 1, 2015, but the Department was unable to provide this file until March 4, 2016, at the end of our audit.

WHY DID THIS PROBLEM OCCUR?

Department staff reported that, for the noted missing case file, the eligibility site destroyed the case file inappropriately and, therefore, it could not be produced for audit review. While the Department provides training on maintaining case file documentation supporting eligibility determinations and redeterminations to eligibility sites, we determined that the training was inadequate. Additionally, the Department indicated that timeliness issues can arise when documents are transferred between eligibility sites, which is what occurred for the second case.

WHY DOES THIS PROBLEM MATTER?

Without providing required case file documentation in a timely manner, the counties, MA sites, and ultimately the State cannot substantiate whether the eligibility determinations and redeterminations for Medicaid are accurate, which can result in benefits being paid on behalf of ineligible individuals. The federal government can disallow federal matching funds for program

expenditures that do not adhere to federal regulations, and the State would be required to bear the cost of these errors.

CFDA NOS. 93.775, 93.777, 93.778; MEDICAID CLUSTER.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

¹TOTAL QUESTIONED COSTS INCLUDE AN ESTIMATED FEDERAL PORTION OF \$11,037 AND \$10,724 STATE PORTION.

RECOMMENDATION

2015-0032

The Department of Health Care Policy and Financing (Department) should continue to work with the counties and Medical Assistance sites to ensure staff are adequately trained and that caseworkers maintain and safeguard the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Medicaid program. The Department should also ensure that case files selected for review are provided in a timely manner.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTED AND ONGOING.

The Department has implemented numerous processes to improve accuracy.

The Department's Medical Eligibility Quality Improvement Process (MEQIP), will continue to monitor quarterly reports provided by its eligibility sites that perform a majority of the eligibility processing (64 counties and 10 MA Sites). Missing case file documentation is one of the eligibility components that sites must conduct in their quality assurance reviews and report the data to the Department. Based on the data provided, the Department will identify which site(s) need additional assistance such as training and/or technical assistance and reach out to them, addressing the importance of providing case files timely and eliminate delays.

In addition, the Department's Colorado Eligibility Process Improvement Collaborative (CEPIC), will continue to improve business processes by teaching Lean and Six Sigma improvement strategies with its eligibility sites. Business process improvements will streamline the application and redetermination processes and reduce missing case file documentation.

PERSONNEL COSTS FOR FEDERAL GRANT PROGRAMS

Federal regulations require recipients of federal awards to develop adequate internal controls to ensure that personnel compensation expenditures are accurate, allowable, and properly allocated. The federal Office of Management and Budget's (OMB) *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* (*Circular A-87*) establishes principles and standards for determining government costs, as applicable, for federal awards. The Department was required to follow these standards when determining the Department's federally-reimbursable costs, including personnel costs, for the federal programs it administers for Fiscal Year 2015. The requirements for employees who work solely on one federal program

are different than those for employees who work on more than one program. To simplify the process, the Department reassigned staff who had previously worked on more than one program to work solely on one program starting in Fiscal Year 2013.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purposes of the audit work was to assess the Department's internal controls over personnel costs associated with its administration of federal grants and to determine whether it complied with the federal requirements for payroll expenditures specified by *Circular A-87* during Fiscal Year 2015.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2014 audit recommendation to develop procedures related to this area and to comply with the related federal requirements. As a result of our Fiscal Year 2014 audit, we recommended that the Department develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with adequate documentation. Specifically, these procedures should include requirements to maintain certifications for employees who work on federal grant programs. The Department agreed with the recommendation and indicated it would implement the recommended procedures to comply with federal regulations. This recommendation has been outstanding since our Fiscal Year 2012 audit.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We inquired whether the Department had procedures in place to require the maintenance of adequate support for personnel costs charged to federal grants during Fiscal Year 2015 for the two largest federal programs it administers: Medicaid Cluster (CFDA Nos.

93.775, 93.777, and 93.778) and Children's Basic Health Plan (CFDA No. 93.767).

For employees who are expected to work solely on a single federal grant program, *Circular A-87* requires that charges for those employees' salaries and wages should be supported by at least semiannual certifications signed by each of those employees. The certifications should state that the employees worked solely on that program for the period covered by the certification. If the employee actually worked on more than one federal program during the period, the Department must allocate the associated payroll costs to each of the affected programs.

In 2014, OMB released new federal regulations entitled *Uniform Administrative Requirements, Cost Principles, & Audit Requirements for Federal Awards* that will supersede the requirements of *Circular A-87* effective for the Fiscal Year 2016 audit. As a result, the specific requirements of *Circular A-87* will no longer be applicable effective Fiscal Year 2016. These new federal regulations will require the Department to develop adequate internal controls to ensure that personnel compensation expenditures charged to the grant are accurate, allowable, and properly allocated.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

For Fiscal Year 2015, we found that the Department did not require its employees who worked solely on either Medicaid or CBHP during Fiscal Year 2015 to sign certifications of actual time spent on each of the programs during Fiscal Year 2015.

WHY DID THE PROBLEM OCCUR?

The Department did not implement procedures to ensure that it complied with federal OMB *Circular A-87* requirements to sign certifications of actual time spent on each of the federal grant programs; as a result, it could not demonstrate that personnel

compensation expenditures for Fiscal Year 2015 were accurate, allowable, and properly allocated. According to Department staff, the time demands of implementing the State's new accounting system at the beginning of Fiscal Year 2015, prevented the Department from developing and implementing certification procedures during Fiscal Year 2015.

WHY DOES THIS PROBLEM MATTER?

Lack of adequate internal controls over the charging of personnel costs to federal grants increases the risk that expenditures are charged to the federal program incorrectly, and that the Department is not in compliance with federal grant requirements, which could result in potential federal sanctions. Because the federal requirements for charging personnel costs are changing for Fiscal Year 2016, it is especially important that the Department take steps to demonstrate that it has implemented procedures to ensure federal personnel costs are charged appropriately.

CFDA Nos. 93.767, 93.775, 93.777, 93.778; CHILDREN'S HEALTH INSURANCE PROGRAM, MEDICAID CLUSTER.

COMPLIANCE REQUIREMENT: ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0033

The Department of Health Care Policy and Financing (Department) should develop and implement procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations issued by the Office of Management and Budget (OMB).

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: JULY 2016.

On February 10, 2016, the Office of the State Controller (OSC) published its guidance on the OMB Uniform Guidance 2 C.F.R., Part 200. The OSC issued this guidance to advise State agencies on best practices for compliance with the OMB Uniform Guidance, to develop a statewide approach to OMB Uniform Guidance implementation, and to avoid the need for multiple Fiscal Rule waivers.

Based on the guidance provided by the OSC, the Department will implement policies and procedures to comply with this guidance and will assess and update its internal controls to ensure that personnel compensation expenditures charged to a grant are accurate, allowable, and properly allocated. These policies and procedures will include semi-annual certifications if applicable under the new OMB Uniform Guidance.

MONITORING OF HEALTH AND SAFETY SURVEYS AND CERTIFICATIONS

Medical providers, such as nursing facilities, intermediate care facilities for individuals with intellectual disabilities (ICF/IIDs), and hospitals providing nursing facility services, must meet minimum standards for certification by the state and/or federal government to be

eligible to receive payments for services provided to Medicaid eligible beneficiaries. In Colorado, the Department and the Department of Public Health and Environment (DPHE) are responsible under state statute for this work. The Department works together with DPHE to ensure that these minimum standards for certification are met. The Department is responsible for approving DPHE recommendations for certification for facilities that choose to participate in the Medicaid program.

The Department and DPHE have responsibility for ensuring that certain medical providers receiving Medicaid funding comply with regulatory health and safety standards. Additionally, the Department has responsibility to ensure that Medicaid payments are made only to providers that meet prescribed health and safety standards. The Department has an interagency agreement with DPHE delegating responsibility to conduct the health inspections, or surveys for health care entities, including nursing facilities, ICF/IIDs, and hospitals providing nursing facility services, as outlined in State statutes and in agreements with the federal Centers for CMS. Pursuant to House Bill 12-1268, the Department of Public Safety (DPS) is responsible for conducting life safety surveys of the facilities, which determine the overall safety of the environment and building. Once DPHE and DPS have completed a facility's surveys, DPHE compiles the results and provides a certification recommendation to CMS if the facility chooses to participate in the Medicare program, and to the Department if the facility chooses not to participate in the Medicare program, but only the Medicaid program.

During Fiscal Year 2015, according to the survey spreadsheet provided by DPHE, a total of 180 facilities were surveyed. These facilities participated in the Medicaid program and therefore were required to undergo recent health and safety surveys.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

For Fiscal Year 2015, we performed testwork to determine whether the Department had adequate procedures and processes in place relating to the oversight of certifications required for nursing facilities, ICF/IIDs, and hospitals that provide Medicaid-eligible nursing facility services.

To achieve our audit objectives, we reviewed departmental health and safety survey tracking spreadsheets and reviewed their procedures and processes relating to oversight of facilities that require certifications to ensure payments are only made to institutions that meet health and safety requirements.

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

Another purpose of our audit work was to determine the Department's actions taken to implement our Fiscal Year 2013 audit recommendation related to the Department's oversight of certifications required for nursing facilities, ICF/IIDs, and hospitals that provide Medicaid-eligible nursing facility services. Specifically, at that time we recommended that the Department work with DPHE to improve internal controls over the monitoring of those entities to ensure payments are made only to certified providers.

The Department agreed with our recommendation and stated that it would implement it by October 2014, which falls in Fiscal Year 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

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

- § Federal regulations [42 C.F.R., 442.12(a)] state that a Medicaid agency (e.g., this Department) may not make Medicaid payments for nursing facility services unless the facility is certified by either CMS or the state survey agency (such as DPHE).
- § Federal regulations and the CMS State Operations Manual prescribe various time frames ranging from 15 months to 36 months for conducting the surveys of nursing facilities, ICF/IIDs, and hospitals that provide Medicaid-eligible nursing facility services.
- § Department Policies and Procedures. The Department's procedures state the following:
 - ▶ The Department will receive a monthly report from DPHE's Colorado Health Facilities & Emergency Medical Services Division (HFEMSD). The report will list the facilities, last survey date, survey due date and survey exit date for the current timeframe. This tracking report will be reviewed monthly by HCPF for any survey completion deficiencies. In the event a survey is not performed in the required timeframe, HCPF will initiate a corrective action for the noncompliance. HFEMSD will submit an explanation along with a plan of correction. HCPF will monitor HFEMSD to ensure compliance is maintained.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the Department did not adequately track survey and certification requirements under the Medicaid program during

Fiscal Year 2015 and had not fully implemented the Fiscal Year 2013 audit recommendation.

Specifically, we noted that the Department's tracking spreadsheets do not include the date when the prior survey was conducted. Without prior survey date information, the Department was unable to determine whether the surveys were conducted in a timely manner. Also, we noted that the Department did not follow up with DPHE on survey completion deficiencies during the fiscal year.

Additionally, MMIS is not programmed to deny claims for facilities that do not have a current certification in place.

WHY DID THE PROBLEM OCCUR?

The Department does not have a process to ensure that Department staff update the tracking spreadsheets with the prior survey date information or a formalized process to follow-up with DPHE on survey completion deficiencies. The issues we identified indicate that the Department's current processes, including the programming of MMIS, do not provide adequate assurance that facility providers have appropriate licensure and certification in place for participation in the Medicaid program.

The Department has not yet completed its implementation of the automated data exchange between the DPHE and the new MMIS.

WHY DOES THIS PROBLEM MATTER?

Without adequate tracking and monitoring processes in place, the Department cannot ensure that Medicaid nursing facilities, ICF/IIDs, and hospitals that provide nursing facility services continue to meet required health and safety standards for providing care to Medicaid beneficiaries resulting in increased risk of providing Medicaid funding to ineligible facilities.

CFDA Nos. 93.775, 93.777, 93.778; MEDICAID CLUSTER.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0034

The Department of Health Care Policy and Financing (Department) 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 Updating the tracking spreadsheet with completed survey dates.
- B Formalizing the process of following up with DPHE on survey completion deficiencies, once identified.
- C 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.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2016.

The relevant data point is survey 'exit date', which does exist on the spreadsheet, however, the Department will coordinate with the Department of Public Health & Environment (DPHE) on the request to have Office of Information Technology update the

tracking spreadsheet provided by DPHE to include previously completed survey dates. Should this prove to be more difficult than anticipated, the Department will create and maintain an internal Access database to track this information. Additionally, the Department is also seeking access to CMS' Survey & Certification Management Reporting System, which is the federal system of record for this data.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2016.

The Department will formalize a process on survey completion deficiencies once identified. The Department will collaborate with DPHE and come to a mutually agreed process that is consistent with the State Operations Manual Chapters 7 and 8.

C AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department does have a manual process that ensures that the certification information from DPHE is reviewed in order to disenroll providers that lose certification. However, the Department will improve its controls by automating the data exchange process. This will reduce the probability of human error and would improve the timeliness of the disenrollment process for those providers losing certification. This improvement is part of the Department's MMIS implementation.

MEDICAL CLAIMS PROCESSING

The Department pays providers, including medical providers and providers of medical equipment, for claims submitted to the Department for services and equipment provided to beneficiaries determined eligible for the Medicaid program. The Department processes these claims through MMIS, which is programmed to determine whether claims are allowable for payment based on certain

requirements specified in federal and State rules and regulations. If beneficiaries determined eligible for Medicaid are also determined eligible for Medicare, the Department will pay for Medicaid claims using a lower-of-pricing methodology. Under this methodology, a Medicaid claim for an individual who is eligible for both Medicare and Medicaid shall be paid the lower of two calculations specified in the State Plan.

If a claim meets all applicable requirements and is deemed allowable for payment, the information from MMIS is uploaded to the State's accounting system, the Colorado Operations Resource Engine (CORE), for payment to the provider.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

As part of our Fiscal Year 2015 audit, we performed testwork to determine what steps the Department has taken to address our Fiscal Year 2013 audit recommendation related to payments of claims for services and equipment for Medicaid clients. We recommended at that time that the Department improve internal controls over the processing of medical claims by (1) modifying the State Plan and Department rules as necessary, to include exemptions from the lower-of-pricing requirement and submitting the State Plan modifications to the federal government for approval; and (2) denying claims that are not in accordance with state regulations on timely filing requirements and providing guidance when claims extend beyond timely filing deadlines. In addition, we recommended that the Department ensure that the new MMIS is programmed to deny payments to providers for claims that have been delayed by third-party insurers and, as a result, are submitted beyond 365 days from the date of service. The Department agreed with all parts of this recommendation and responded that the changes would be implemented by December 2014.

We specifically reviewed documentation including the Department's State Plan and general provider information guidelines to determine

whether changes were made to improve internal controls over the processing of medical claims.

The purpose of the audit work was to review the Department's progress in implementing our Fiscal Year 2013 audit recommendation related to the processing of medical claims.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our testing against the following federal and State regulations:

- § **LOWER OF PRICING METHODOLOGY PER STATE PLAN.** When claims are submitted for individuals who are eligible for both Medicare and Medicaid services, Medicaid will pay for claims for medical services using a lower-of-pricing methodology. The Department's State Plan specifies that a Medicaid claim for an individual who is eligible for both Medicare and Medicaid shall be paid the lower of two calculations: (1) the Medicaid rate minus the Medicare payment, which should be paid before Medicaid claims are processed or (2) the sum of the Medicare co-insurance and deductible.

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

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the Department did not fully implement the Fiscal Year 2013 audit recommendation. Specifically, the Department submitted a State Plan Amendment to CMS in December 2014 to include exemptions from the lower-of-pricing requirement and updated the general provider information guidelines to clarify that providers submitting claims delayed by third-party insurers must complete the appropriate claim forms; however, because the new MMIS is not yet operational, the Department has not implemented programming changes to ensure that claims older than 365 days from the date of service are denied, as required by regulations.

WHY DID THIS PROBLEM OCCUR?

The Department does not have a permanent systematic internal control process in place to ensure that claims delayed by third-party insurers are denied if the claim is submitted beyond 365 days from the date of service. Department staff reported that the new MMIS system, which is planned to be implemented in November 2016, will include system controls to ensure claims are paid in accordance with federal and state regulations. Until the new system is implemented, the Department has applied an interim manual process to ensure that late claims delayed by third-party insurers are denied as appropriate.

WHY DOES THIS PROBLEM MATTER?

The Department is responsible for having adequate controls in place over medical claims processing to ensure that claims are paid in accordance with the federally approved State Plan, federal regulations, and Department rules. Without an automated system process, the Department risks making payments that are not made in accordance with these requirements and could be subject to federal disallowances.

CFDA Nos. 93.775, 93.777, 93.778; MEDICAID CLUSTER.

COMPLIANCE REQUIREMENT: ALLOWABLE COSTS/COST PRINCIPLES.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.
TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0035

The Department of Health Care Policy and Financing (Department) should improve controls over the processing of medical claims for the Medicaid program by programming the new Medicaid Management Information System to automatically deny Medicaid payments to providers for claims delayed by third-party insurers and submitted beyond 365 days from the date of service.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The Department is in process of implementing the State Auditor's 2013 Recommendation, which addressed this same topic. The new Colorado interChange is being designed to automatically deny third party claims that are submitted after 365 days. The Department's claims processing system is scheduled to go live on October 31, 2016.

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT REPORTING FOR THE MEDICAID AND CBHP PROGRAMS

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

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over, and complied with, Transparency Act reporting requirements for the Medicaid and CBHP programs during Fiscal Year 2015.

Additionally, we performed testwork to determine the Department's progress in implementing our Fiscal Year 2014 audit recommendation

to develop and implement policies and procedures to prepare and submit the federally-required Transparency Act reports for the Medicaid and CBHP programs. The Department partially agreed with the recommendation at that time, and stated that it was not in agreement with CMS regarding whether Medicaid and CBHP are subject to the Transparency Act reporting requirement. The Department stated that it would seek an informal opinion from the Attorney General's Office and, if applicable, develop and implement a process to comply with the requirements.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

To assess the Department's internal controls over, and compliance with, federal requirements, we inquired if the Department developed and implemented policies and procedures related to Transparency Act reporting for Medicaid and CBHP and submitted Transparency Act reports for the two programs during Fiscal Year 2015.

In accordance with federal regulations [2 C.F.R., 170], a primary grant recipient is required to report information about each subgrant equal to or greater than \$25,000 in federal funds that it awards by the end of the month following the month in which the award was made. While some programs are exempt from these requirements, the Department reports that CMS has provided verbal guidance to the Department that it is required to submit the reports for Medicaid and CBHP.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the Department did not submit any Transparency Act reports for approximately \$57.9 million in Medicaid subawards or more than \$184,200 in CBHP subawards it made during Fiscal Year 2015 that met the criteria for Transparency Act reporting.

WHY DID THE PROBLEM OCCUR?

The Department continues to disagree with CMS on its guidance that the Medicaid and CBHP programs are subject to Transparency Act reporting. However, the Department reports that it communicated with, and provided additional federal guidance to, the State Attorney General's Office during Fiscal Year 2015. The Department expects a resolution of this matter with CMS during Fiscal Year 2016.

WHY DOES THIS PROBLEM MATTER?

The goals of the Transparency Act can only be achieved if the Department submits required reports for its federal awards. In addition, the Department is not in compliance with the federal Transparency Act reporting requirements.

CFDA Nos. 93.767, 93.775, 93.777, 93.778; CHILDREN'S HEALTH INSURANCE PROGRAM, MEDICAID CLUSTER.

COMPLIANCE REQUIREMENT: REPORTING.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0036

The Department of Health Care Policy and Financing (Department) should comply with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: JULY 2016.

Although the Department still has some reservations regarding the applicability of FFATA to the Medicaid and the Children's Basic Health Plan (CBHP) programs, the Department supports transparency and the goal of the Federal Funding Accountability and Transparency Act (FFATA). The Department has had numerous discussions with the Attorney General's Office and the Department's federal fiscal agent, the Centers for Medicare and Medicaid Services regarding the applicability of FFATA. Based on the results of these discussions, the Department will implement the necessary policies and procedures to comply with FFATA.

During Fiscal Year 2015, the Office of the State Auditor conducted the *Medicaid Prescription Drugs* (May 2015) performance audit. The information and comments below were contained in that report, number 1407P.

CONTROLS OVER PRESCRIPTION DRUGS AND DISPENSING

Federal regulations allow state Medicaid programs to place limits on certain types of drugs to control drug costs and discourage fraud, waste, or abuse [42 C.F.R., 1396r-8(d)(6)]. According to the Department, all pharmacies need prior authorization from the Department's fiscal agent, Xerox State Healthcare LLC (Xerox), to be reimbursed for a restricted drug or non-preferred drug prescription that is dispensed to a Medicaid recipient.

The Department's current pharmacy benefits management system called the Prescription Drug Card System (PDCS), managed by Xerox, is programmed to approve pharmacy prescription drug claims for unrestricted and preferred drugs, and deny claims for restricted and non-preferred drugs that do not have prior authorizations. If a recipient needs a restricted or non-preferred drug immediately, before a prior authorization can be obtained, the pharmacy can contact the Xerox Helpdesk and request an emergency fill. If authorized by Xerox, the pharmacy can dispense an emergency fill of up to a temporary 72-hour supply of the drug until the prescriber verifies the recipient's medical need for the full prescription.

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

The purpose of the audit work was to determine whether the Department enforces payment restrictions on restricted drugs, non-preferred drugs, and emergency prescription fills in the Medicaid program, and whether it paid prescription drug claims in line with federal and state regulations from February 2012 through January 2014 (the review period).

We reviewed the Department's Medicaid claims data for non-preferred variations of six drug classes from the Department's highest cost and most used drug classes for claims paid during the review period. These non-preferred drug claims totaled 51,461 claims. The six drug classes were long acting opioids, Attention Deficit/Hyperactivity Disorder treatments, proton pump inhibitors, growth hormones, skeletal muscle relaxants, and multiple sclerosis treatments. We also reviewed Department data for the 21,032 claims for over-the-counter drug products and the 44,028 claims for the 28 drugs that the Department required to be prescribed in limited quantities that were paid during the review period. To review controls over emergency fills, we reviewed a sample of 80 out of the 10,953 paid claims for the 11 types of drugs that the Department does not allow to be dispensed as emergency fills to determine if any were emergency fills. Altogether, for this area of the audit we reviewed the Department's controls over 116,601 prescription drug claims.

We also reviewed applicable federal and state regulations, Department written policies, Medicaid Provider Billing Manuals, Preferred Drug Lists, and drug quantity limit lists in effect during the review period to understand the authoritative guidance on prescription drug coverage. We reviewed the Department's contract with Xerox and interviewed Department and Xerox staff to understand prior authorization procedures, claims review and payment processes, and PDCS

functionality for enforcing prior authorizations, drug restrictions, and authorizations for emergency prescription fills.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Overall, we applied the following requirements when evaluating whether the Department paid for any prescription drug claims that require prior authorizations without such authorization having been given:

- § **PRIOR AUTHORIZATIONS FOR RESTRICTED AND NON-PREFERRED DRUGS.** State regulations specify that restricted and non-preferred drugs require prior authorizations in order to be paid by the Department and that the recipient's prescriber or pharmacy should submit the prior authorization requests to Xerox [Sections 8.800.1 and 8.800.7.A, 10 C.C.R., 2505-10]. The Department's Medicaid Billing Manual states that Xerox may provide a prior authorization only if the recipient qualifies for a restricted or non-preferred drug and has a medical need for the drug.
- § **RESTRICTIONS ON EMERGENCY PRESCRIPTION FILLS.** According to state regulations, a pharmacy can request approval for an emergency fill of a prescription, and upon receiving authorization, the pharmacy can dispense up to a 72-hour supply of the drug [Section 8.800.7.C, 10 C.C.R., 2505-10]. The Department only allows drugs considered vital to a recipient's health to be dispensed as emergency fills. During the period we reviewed, the Medicaid Billing Manual listed 11 drugs or drug types that were not allowed to be dispensed as emergency fills. Examples of drugs that were not eligible for emergency fills for the period we reviewed were Promethazine, which treats allergies, pain, nausea, vomiting, and motion sickness; smoking cessation products; Tramadol, which treats moderate to severe pain; and Vivitrol, which treats opioid or alcohol dependence.

Department staff stated that if a pharmacist submits a claim for a non-preferred, restricted, or emergency drug prescription to Medicaid without obtaining an authorization, PDCS should deny the claim and notify the pharmacy that it must request authorization, and should only pay claims for these prescriptions after authorization has been obtained.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, the Department's process and controls to restrict prescription drugs and control costs work as intended. However, we found that the Department paid \$1,138,140 for 5,154 Medicaid claims for non-preferred, restricted, and emergency prescriptions without prior authorizations (about 4 percent of the 116,601 claims reviewed). We could not determine whether these payments were allowable based on Department documentation and data, and therefore the \$1,138,140 are questioned costs. Specifically, we found:

- § **PAID CLAIMS FOR RESTRICTED AND NON-PREFERRED DRUGS WITHOUT PRIOR AUTHORIZATIONS.** We identified 4,172 out of the 72,493 claims for non-preferred drugs and restricted over-the-counter drugs we reviewed (6 percent) that the Department had paid even though the pharmacies did not obtain prior authorizations or emergency authorizations to dispense the prescriptions. The table below shows these 4,172 claims that totaled \$892,780 in questioned costs between February 2012 and January 2014.

**RESTRICTED AND NON-PREFERRED PRESCRIPTION DRUGS
WITHOUT PRIOR OR EMERGENCY AUTHORIZATIONS
FEBRUARY 2012 THROUGH JANUARY 2014**

DRUG TYPE	NUMBER OF CLAIMS	TOTAL PAYMENTS FOR DRUGS ¹
Non-Preferred Attention Deficit/ Hyperactivity Disorder Drugs	1,180	\$528,390
Non-Preferred Opioids	650	\$250,380
Over-the-counter Prescriptions	2,337	\$113,760
Emergency Fills	5	\$250
TOTAL	4,172	\$892,780

SOURCE: Office of the State Auditor's analysis of the Department of Health Care Policy and Financing's Medicaid claims data.

¹ The total payments do not include dispensing fees paid to pharmacies.

§ **PAID CLAIMS FOR PRESCRIPTIONS EXCEEDED QUANTITY LIMITS WITHOUT PRIOR AUTHORIZATIONS.** We identified 982 out of the 44,028 claims for drugs with quantity limits (2 percent) that the Department had paid even though there were no prior authorizations for the recipients to receive quantities that exceeded the Department's limits. The table below shows these 982 claims that totaled \$245,360 in questioned costs between February 2012 and January 2014.

**QUANTITY LIMITED DRUGS
WITHOUT PRIOR AUTHORIZATIONS
FEBRUARY 2012 THROUGH JANUARY 2014**

DRUG TYPE	QUANTITY LIMIT	NUMBER OF CLAIMS EXCEEDING LIMIT	TOTAL PAYMENTS FOR DRUGS ¹
Skin Cream	12 packets per 28-day prescription	972	\$242,830
Migraine Treatment	6 tablets per 30-day prescription	10	\$2,530
TOTAL		982	\$245,360

SOURCE: Office of the State Auditor’s analysis of the Department of Health Care Policy and Financing’s Medicaid claims data.

¹ The total payments do not include the dispensing fees paid to pharmacies.

According to Department management, the 5,154 prescriptions that did not receive authorizations and approvals may have been appropriate but management was unsure whether the questioned costs we identified were improper payments without further investigation.

In addition, during our claims review for emergency fill prescriptions, neither we nor the Department could determine whether claims the Department had paid for drugs that are ineligible for emergency fills had been dispensed as emergency fills without conducting a manual time intensive review of each of the 10,953 claims. The Department does not track emergency fills in PDCS in a manner that allows for efficient analysis of all emergency fills.

WHY DID THESE PROBLEMS OCCUR?

The problems we identified occurred because the Department’s internal processes or system controls did not always work effectively to ensure compliance with requirements for prior authorizations, as described in the following section.

THE DEPARTMENT DOES NOT ALWAYS ENSURE PDCS HAS CURRENT INFORMATION ON PRESCRIPTIONS REQUIRING PRIOR AUTHORIZATIONS. The Department reported to us that the primary reason PDCS automatically approved the non-preferred and restricted drug claims

we identified without prior authorizations is because PDCS had not been updated to reflect current information. Specifically:

- § THE DEPARTMENT DOES NOT IDENTIFY ALL NEW DRUGS AND DRUG VARIATIONS. According to the Department, it does not have the resources to track all manufacturer releases of new drugs or changes to existing drugs (such as changes in drug strength), which occur on an ongoing basis, because the Department's process to review drugs and identify those that should be restricted or non-preferred in PDCS is a manual and labor-intensive process. The Department reported to us that it attempts to identify all new drugs and changes to existing drugs weekly, but sometimes overlooks drug changes. For example, during the period of our review a new strength of an existing non-preferred drug was released; the Department did not identify the change and therefore did not notify Xerox to program the change in PDCS.
- § THE DEPARTMENT DOES NOT HAVE A PROCESS TO ENSURE PDCS IS ALWAYS UPDATED WITH NEW QUANTITY LIMITS. The Department did not notify Xerox of all PDCS system changes needed when the Department established new quantity limits for prescriptions.
- § THE DEPARTMENT DOES NOT ENSURE PDCS IS UPDATED ON DRUGS DESIGNATED AS OVER-THE-COUNTER BY THE FDA. The Department obtains information on the FDA's designations of drugs as over-the-counter or prescription from First Data Bank, a vendor that collects and publishes drug information. The Department said that it obtains these data from the vendor because the FDA does not make the information available in a format that can be downloaded into an electronic system such as PDCS; the information is only published on a searchable website. However, the Department reported that First Data Bank's data are not always current and do not always reflect the accurate FDA designation of a drug. The Department does not have processes to verify the accuracy of the data from First Data Bank, such as by conducting periodic spot checks comparing them with FDA data. In addition, for the period of our review, PDCS had not been

updated to recognize the generic version of one over-the-counter brand name drug that we identified and deny claims for the brand name version of the drug.

THE DEPARTMENT LACKS ADEQUATE CONTROLS OVER EMERGENCY FILLS. We identified two areas where the Department's controls related to paying claims for emergency prescription fills were not working as intended. First, pharmacies have the ability to enter a certain code when submitting a claim that overrides the requirement to obtain an emergency authorization from Xerox. As a result, PDCS does not always control emergency fills through the authorization process, as required by state regulations. The Department was unaware that this override existed prior to our audit identifying the problem. After we reported the problem to the Department, it identified 11 pharmacies that have used the override on about 170 prescription drug claims since 2008. Second, the Department does not have a method to identify all emergency fills without reviewing each claim individually because the emergency fill information is only viewable by reviewing individual claim notes. Therefore, the Department cannot efficiently monitor the use of the emergency fills or identify whether drugs that are prohibited from being dispensed as emergency fills are dispensed as emergencies.

THE DEPARTMENT'S REVIEWS OF PRESCRIPTION DRUG CLAIMS COULD BE IMPROVED. The Department reported to us that Xerox currently performs partial claims reviews to test whether prior authorization policies have been programmed into PDCS and work effectively. However, these reviews are limited in scope and do not include complete data sets because the reviews are labor intensive and must be completed quickly. The Department also reported to us that it does not have a risk-based process in place to focus prior authorization claims reviews on drugs that have the greatest impact on Medicaid expenditures. The Department could implement a more risk-based approach by targeting its PDCS claims reviews on the highest use and/or highest cost non-preferred and restricted drugs to help ensure these drugs are properly programmed in PDCS.

WHY DO THESE PROBLEMS MATTER?

INCREASED MEDICAID COSTS. When controls over non-preferred, restricted drugs, and emergency fills are not working as intended, it limits the Department's ability to control prescription drug costs. When the Department pays pharmacies for non-preferred and restricted drug prescriptions without authorizations and without verifying that Medicaid recipients have a medical need to receive the drugs, the Department may be overpaying for treatment and paying for unnecessary prescriptions. For example, for the 972 claims for skin cream exceeding Department quantity limits without prior authorizations and 18 claims for Adderall that did not have prior authorizations that we identified, we estimated that the Department spent over \$244,600 in questioned costs between February 2012 and January 2014 that could potentially be cost savings had these claims been reviewed and denied through the prior authorization process.

Additionally, when pharmacies are reimbursed for prescription drug claims that exceed the Department's quantity limits without Department approval, the Department could be paying for drugs that were never dispensed. For example, if a pharmacy bills for the incorrect unit amount (i.e., billing for individual packets inside of a larger kit) the pharmacy would be reimbursed for more units of a drug than it actually dispensed. This increases the costs of the Medicaid program without providing any additional health care benefits to recipients.

UNMONITORED EMERGENCY PRESCRIPTIONS. Since the Department cannot efficiently review claims data to identify emergency fills, it has limited ability to identify pharmacies or recipients that may be using emergency fills to circumvent the authorization process, or identify pharmacies that dispense emergency supplies of drugs that are not eligible for emergency fills. When the Department does not monitor the use of emergency fills, there is a greater risk that recipients could repeatedly obtain drugs and providers could repeatedly dispense prescriptions that the Department may not otherwise authorize.

CFDA No. 93.778, MEDICAL ASSISTANCE PROGRAM.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN FEDERAL QUESTIONED COSTS OF \$569,070.

RECOMMENDATION

2015-0037

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 Implementing processes to keep its pharmacy benefits management system updated with current information on all drugs that require prior authorizations.
- B 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.
- C 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.
- D 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.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The audit found that the Department's current process and controls worked as intended for about 96% of the 116,601 claims reviewed. The new pharmacy benefits management system, scheduled to be operational in November 2016, will be able to track new prescription and over-the-counter drugs and make necessary system updates through a more comprehensive and automated process. In the interim, the Department has improved the current manual process in February 2015 for monitoring new drug additions and changes to the system. The pharmacy system's drug reference information is updated weekly by First Data Bank (FDB). The Department started receiving a weekly email update from FDB which maps out what was added to the pharmacy system. This provides the Department's pharmacists with another resource to help identify which system programs need to be reviewed and possibly updated. The Department's data analysts will also continue to run a weekly report for identifying new drugs. The Department will complete the necessary system updates by October 2015 for the small number of drugs identified by the audit which required prior authorization prior to payment.

B AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The new pharmacy benefits management system, scheduled to be operational in November 2016, will not permit pharmacies to override the prior authorization requirement for emergency fills. The Department also anticipates that the new system will be able to better track which claims are emergency fills. To disable the override in the current system would require a significant system change; the Department is evaluating whether that could be

completed before the new system is operational. Until the current system can be updated and/or the new system is operational, the Department will perform periodic claims analysis to monitor utilization of the override and pursue recovery of paid funds and/or perform provider outreach as appropriate.

C AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The new pharmacy benefits management system, scheduled to be operational in November 2016, will have more comprehensive and automated processes to ensure the system is operating consistent with the Department's prior authorization policies. The Department currently performs testing prior to implementation of system updates and will supplement that process with periodic post-payment claim reviews until the new system is operational. Since the post-payment claim reviews will be highly manual and time-intensive, the Department will use a risk-based approach in order to make the process manageable with existing resources.

D PARTIALLY AGREE. IMPLEMENTATION DATE: DECEMBER 2015.

The Department will review the five claims which paid due to improper use of an override for emergency fills. Based on the review findings, the Department will pursue a recovery of paid funds where appropriate and perform provider outreach. For the remaining claims, the Department believes the majority of the recipients would have received a prior authorization as 84-89% of all prior authorizations are approved. Therefore, it would not be cost effective to secure the additional resources needed to review that volume of claims. Such a review would require the Department to determine if a prior authorization request would have been approved if one had been submitted for each Medicaid member. The Department would need to locate the medical records for each member and then manually review the records in light of the prior authorization criteria for the applicable drug and date of service. The review would have to be performed by staff with specialized clinical training (e.g., pharmacists) and would take several months to complete given the volume of claims. The

Department could not complete such a review with existing resources and, since the review would likely substantiate that most of the claims paid appropriately, the Department does not believe it would be cost effective to hire temporary clinical staff to conduct the review.

AUDITOR'S ADDENDUM

Because the Department was unable to provide evidence that the payments for any of the 5,154 claims were allowable uses of state and federal funds, we recommend the Department review them to identify and recover, as appropriate, any improper payments. The Department has only agreed to review five emergency fills totaling \$250. This leaves 5,149 unauthorized and possibly unallowable claims totaling \$1,138,140 that will not be reviewed. Without evidence to support that these payments are allowable under state and federal regulations, CMS could recover the federal portion of the questioned costs, which totals about \$569,000; the State would be liable for these funds. Understanding the existence of resource constraints, it may be appropriate for the Department to review these unauthorized claims based on risk. For example, the Department could review: (a) the claims for the 650 opioid pain relievers, which, as discussed in the next section of the report, are at high risk of misuse; (b) the 1,180 Attention Deficit/Hyperactivity Disorder drug claims, which were the most costly unauthorized claims paid, at an average cost of almost \$450 per claim; (c) the 982 drug claims that exceeded quantity limits to ensure pharmacies did not overbill Medicaid for drugs that were not dispensed; and/or (d) the claims for the recipients and pharmacies with the highest amounts of questioned costs. Alternatively, the Department could determine if the 5,149 claims are allowable by sending letters to the prescribers for these claims and checking whether the prescriptions were medically necessary and not fraudulent. Even if 84 to 89 percent of the \$1,138,140 claims amounts that the Department does not agree to review were found to be appropriate, approximately \$125,000 to \$182,000 in payments would likely be found to be inappropriate and could be recovered based on the results of the review.

CONTROLS OVER DRUG UTILIZATION

Controlled substances are: (1) prescription and over the counter drugs that have a medical use but pose a danger of dependence and misuse for nonmedical purposes, and (2) non-prescription drugs that have no medical use and a high potential for abuse, such as heroin and methamphetamine. To help the federal and state governments monitor the manufacturing, distribution, and possession of controlled substances, the U.S. Drug Enforcement Administration (DEA) and the U.S. Code classifies them into one of five schedules, or categories. The U.S. Code categorizes each drug based on whether the drug is commonly used for medical treatment, the potential for a person to abuse the drug, and the likelihood that the drug will cause dependence when abused [21 USC 812(b)1-5].

THE FIVE SCHEDULES OF CONTROLLED SUBSTANCES

SCHEDULE	FEDERAL DEFINITION	EXAMPLE OF DRUGS IN SCHEDULE ¹
1	Illegal drugs with no current acceptable medical use in the U.S. and a high potential for abuse.	3,4-Methylenedioxy-Methamphetamine (Ecstasy), Heroin, LSD, and Methamphetamine.
2	Prescription drugs that have a high potential for abuse and can lead to severe psychological or physical dependence.	NARCOTIC PAIN RELIEVERS such as Fentanyl (Duragesic®), Hydrocodone, Hydromorphone (Dilaudid®), Oxycodone (Oxycontin®), and Vicodin. STIMULANTS such as Amphetamine Salts (Adderall®) and Methylphenidate (Ritalin®).
3	Prescription drugs with less potential for abuse than Schedule 1 and 2 drugs and that can lead to moderate physical dependence or high psychological dependence.	NARCOTIC PAIN RELIEVERS such as Buprenorphine (Suboxone®) and Tylenol with Codeine®. ANESTHETICS such as Ketamine. ANABOLIC STEROIDS.
4	Prescription drugs with less potential for abuse and lower risk of dependence than Schedule 3 drugs.	NARCOTIC PAIN RELIEVERS such as Tramadol. DEPRESSANTS such as Alprazolam (Xanax®), Diazepam (Valium®), and Lorazepam (Ativan®). MUSCLE RELAXERS such as Carisoprodol (Soma®).
5	Prescription drugs with a low potential for abuse compared to Schedule 4 drugs and that contain limited or no quantities of narcotic pain relievers such as Codeine®.	NARCOTIC PAIN RELIEVERS such as Robitussin AC®. NON-NARCOTICS such as Lomotil®, Lyrica®, and Parepectolin®.

SOURCE: U.S. Department of Justice Drug Enforcement Administration, Office of Diversion Control Controlled Substance Schedules [21 USC 812(b)1-5].

¹ The table shows examples of drugs in each schedule and not a comprehensive list of all controlled substances.

While Schedule 2 through 5 prescription drugs can have an important role in treating medical conditions, the use of these drugs for purposes other than prescribed, or without a prescription, has increasingly become a public health issue in Colorado. The U.S. Department of Health and Human Services sponsors the annual National Survey on Drug Use and Health that measures drug use nationally and by state. The 2013 National Survey on Drug Use and Health, the most recent survey available, ranked Colorado 12th among all states for prescription pain reliever misuse, and the University of Colorado Skaggs School of Pharmacy (Skaggs) found that more than 224,000 Coloradans misuse prescription pain relievers annually. Further, in a study released in October 2014, the Colorado Department of Public

Health and Environment found that between 2000 and 2012, annual prescription drug overdoses more than doubled from 351 deaths to 807 deaths per year. According to the Centers for Disease Control, one common method of obtaining prescription drugs for non-medical purposes is through “doctor shopping” when individuals visit multiple prescribers and/or pharmacies to obtain prescriptions for a continuous supply of controlled substances for an addiction, recreational use, or resale.

To help control the types, quantities, and dosages of drugs that are dispensed to recipients through the Medicaid program, the Department has established global controls over all outpatient prescriptions. According to the Department, PDCS should deny prescription claims for several reasons established by the Department, including:

- § Duplicate drug prescriptions
- § A refill of the prescription before 85 percent of the supply has been used
- § A prescription for a drug dosage or quantity that exceeds clinically determined safe levels of use or Department limits
- § A prescription for a drug that is inappropriate based on the recipient’s age

The Department’s current fiscal agent, Xerox, programs the restrictions into PDCS to deny prescription drug claims that meet denial criteria.

Additionally, federal regulations require state Medicaid programs to conduct drug utilization reviews to identify patterns of fraud, abuse, gross overuse, or inappropriate or medically unnecessary care [42 C.F.R., 456.709]. The Department contracts with Skaggs to conduct these drug utilization reviews that examine Medicaid claims and recipients’ medical information quarterly to identify problems such as prescription drug abuse, “doctor shopping,” and unsafe prescribing that may place recipients’ health at risk. The Department and Skaggs

determine the focus of each quarterly review. Reviews conducted in Calendar Year 2013 examined whether Medicaid recipients received inappropriate drugs based on their age, appeared to over utilize prescription drugs, received antipsychotic drugs for long periods, or received prescriptions above the FDA recommended doses. When Skaggs identifies a problem, the Department and Skaggs send the prescriber a letter explaining the problem and how the prescriber could address it, such as by reviewing the recipient's prescription history when determining his or her treatment in the future. In its 2013 reviews, Skaggs identified 142 recipients, each with a different prescriber, who appeared to over utilize prescription drugs for 2 weeks or more by using multiple opioids such as Morphine ER (extended release) and Oxycodone ER, which are prone to abuse. The Department and Skaggs sent letters to the 142 prescribers.

The Department also implemented a program called the Accountable Care Collaborative in 2011, which is optional for Medicaid recipients and offers them coordination of care. For recipients who participate in the program, the Accountable Care Collaborative provides most of their services through a single primary care provider, and additional services, such as referrals to substance abuse treatment or specialized mental health treatment, through a regional network of providers that coordinate with the primary care provider. According to the Department, when recipients participate in the Accountable Care Collaborative program, it can help identify and address their overuse of Medicaid benefits.

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

The purpose of the audit work was to assess the effectiveness of the Department's controls over prescriptions for controlled substances and its monitoring of Medicaid recipients' prescription drug utilization. We focused our review on the Department's controls over Schedule 2 and 3 prescription drugs because the DEA has identified them as

having the highest potential for physical dependence and abuse. To evaluate the Department's monitoring and controls over recipients' Schedule 2 and 3 drug prescriptions, we assessed the actions that the Department took to address the drug overutilization of the 142 recipients that Skaggs identified in 2013. We also reviewed PDCS data on the 1,116,400 Medicaid claims for Schedule 2 and 3 prescriptions paid between February 2012 and January 2014, to: (1) identify the recipients who met the State's regulatory criteria for being overutilizers of prescription drugs, and (2) determine if the Department placed special restrictions on these recipients' ability to obtain prescription drugs through Medicaid.

We reviewed whether the Department complied with applicable federal and state requirements and assessed the Department's policies and procedures for identifying and controlling overutilization of prescription drugs by Medicaid recipients. We compared the Department's monitoring and utilization control practices to those in other states' Medicaid programs and in the federal Medicare Part D prescription drug program to identify practices that could be useful in Colorado. We also interviewed Department staff to understand how the Department monitors prescription drug use and controls drug utilization to prevent recipient fraud, waste, and abuse.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used the following state statutes, federal regulations, and state regulations to evaluate the Department's controls over prescriptions for controlled substances and its monitoring of recipients' prescription drug utilization.

IDENTIFYING AND ADDRESSING OVERUTILIZATION OF PRESCRIPTION DRUGS. Statute requires the Department to implement prescription drug overutilization efforts within the Medicaid program. Specifically, Section 25.5-5-506(1), C.R.S., requires the Department to implement a drug utilization review process to (1) "assure the appropriate utilization of drugs by [Medicaid] patients..." and (2) "address at a

minimum...overutilization of...drugs.” The statute further states that the General Assembly’s intent is that the implementation of a drug utilization review process will produce savings within Medicaid [Section 25.5-5-506(2), C.R.S.].

Federal regulations [42 C.F.R., 456.709(a)] require state Medicaid programs to have a drug utilization review program for covered outpatient drugs to ensure that drugs are appropriate, medically necessary, and not likely to result in adverse medical results. The drug utilization review program is required to include ongoing periodic review of claims data to identify patterns of fraud, abuse, gross overuse, or inappropriate or medically unnecessary care among physicians, pharmacists and Medicaid recipients, or with specific drugs or groups of drugs. Federal regulations further allow state Medicaid programs to use their drug utilization review programs to identify Medicaid recipients who may use prescription drugs at a frequency or amount that is not medically necessary and restrict such overuse [42 C.F.R., 431.54(e)].

In addition, state regulations [Section 8.075.4, 10 C.C.R., 2505-10] allow the Department to restrict the prescription drug benefits of a recipient whose utilization is without medical necessity and meets or exceeds any of the following:

- § Use of three or more drugs in the same therapeutic category (e.g., Hydrocodone and Oxycodone are pain relievers in the same opioid category) in 3 months.
- § Use of 16 or more prescriptions in 3 months.
- § Use of prescriptions from three or more pharmacies in 3 months.

State regulations also allow the Department to use other analyses to determine a recipient’s possible overutilization [Section 8.075.4, 10 C.C.R., 2505-10]. Department staff reported to us that they consider whether a recipient has obtained prescriptions from an excessive number of prescribers when determining whether a recipient may be

over utilizing drugs, but staff have not established a set number of providers that they consider excessive.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Department has not implemented effective processes that ensure Medicaid recipients utilize Schedule 2 and 3 drugs appropriately and that address and control recipients' overutilization of drugs. Although the Department has implemented a drug utilization review process as well as global controls to restrict the types, quantities, and doses of drugs that Medicaid covers, the Department does not have effective processes to control recipients' access to prescriptions when there is evidence that they overuse drugs.

Specifically, we found that for the period we reviewed, the Department did not restrict access to prescription drugs for any recipients identified as potential over users of Schedule 2 and 3 drugs. For example, the Department did not place special restrictions on access to drugs as allowed by federal regulations, or address overutilization as required by statute, for any of the 142 Medicaid recipients who appeared to be over utilizing opioids according to the 2013 Skaggs reviews. The Department reported to us that its only action related to these recipients was to send letters to each of the 142 recipients' prescribers to notify them of the potential overutilization. In the letters, the Department suggested that the prescribers consider prescribing drugs in different doses or strengths. The Department did not ask the prescribers whether the recipients had a medical need for the opioids they received or take any further action to address the overutilization of opioids.

In addition, the Department did not restrict access to drugs for any of the 17 recipients we identified who appeared to be extreme examples of potential over utilizers of prescription drugs based on our review of claims data. Overall, we found 14,310 recipients met at least one of the three overutilization criteria in state regulations [Section 8.075.4, 10 C.C.R., 2505-10], but the 17 recipients each exceeded all three of

the overutilization criteria, and each exceeded at least one criterion by a significant margin. For example, one of the 17 recipients had 66 different prescriptions for 6 different types of opioids written by 41 prescribers and filled by 27 different pharmacies over a 12-month period. According to the Department, during our review period, 10 of the 17 recipients were enrolled in the Accountable Care Collaborative; however, based on Department data, this program did not restrict the 10 recipients' access to prescription drugs or address their overutilization of drugs.

WHY DID THIS PROBLEM OCCUR?

Overall, the problem we identified occurred for the following reasons:

LOCK-IN PROCESS IS NOT IN PLACE. Although the Department initially reported that it had a Client Overutilization Program that locked-in a Medicaid recipient to one designated prescriber and pharmacy when the recipient appeared to over utilize prescriptions without medical need, the Department stopped the lock-in process in 2012.

The Department told us that the primary reason it does not lock-in recipients to a set number of prescribers or pharmacies is that the Department's Medicaid Management Information System (MMIS) does not have the functionality to effectively restrict a recipient to a single provider for a specified period by only paying claims to the single provider. In Fiscal Year 2012, the Department received a \$222,900 appropriation of general funds and federal funds to implement changes in MMIS to restrict a recipient to a set number of providers so that it could fully implement the Client Overutilization Program. However, the Department reported to us that it did not implement the system changes to MMIS because other system changes were prioritized. According to the Department, when it implements a new MMIS system beginning in Fall 2016, the system should have the functionality to lock-in a recipient to a single provider, or up to 10 different types of providers, when there is evidence of drug overutilization. Nebraska has a five-tier system in which it restricts a recipient to a certain number of providers depending on the

egregiousness of the recipient's drug overutilization. The Department should consider this type of restriction on recipients' access to providers when implementing its new system.

The appropriation was also meant to create incentive payments for prescribers to agree to be the sole care provider for locked-in recipients because these individuals are often more difficult and time intensive to treat. The Department reported it has tried to recruit providers to participate in the Client Overutilization Program but that only 24 prescribers ever agreed to be sole providers for over utilizing recipients. The Department determined this was not enough to operate the lock-in program.

The Department reverted the 2012 state funding back to the General Fund and did not obtain the federal funds.

BESIDES ATTEMPTING THE LOCK-IN PROCESS, THE DEPARTMENT HAS NOT ESTABLISHED SPECIAL RESTRICTIONS ON OVER UTILIZERS' PRESCRIPTIONS. In August 2014, the Department implemented dosing limits for all Medicaid recipients that restrict an opioid prescription to a maximum of four tablets per day. However, the Department has not established mechanisms to restrict prescription drug benefits specifically for the recipients who have been identified as overusing or misusing prescriptions. Other states have various procedures to restrict overuse that the Department should consider implementing beyond a lock-in program. Indiana requires a prior authorization for all controlled substance prescriptions for recipients identified as overusing. Arkansas, California, Georgia, Florida, Pennsylvania, and Illinois restrict recipients' Medicaid coverage when they attempt to obtain multiple prescriptions for opioids in a month through Medicaid by automatically denying the claims or by capping the total number of days supplied of opioids that a recipient can receive per month across all of the recipient's opioid prescriptions. In addition, Arkansas denies claims for opioid prescriptions if the recipient is already taking a drug to treat opioid addiction.

Further, the Department has not defined what it considers an excessive use of prescribers. The Department should consider definitions

established by other states. For example, New Hampshire, North Carolina, and West Virginia define excessive use of prescribers as obtaining controlled substance prescriptions from three or more prescribers within 60 to 90 days.

WHY DOES THIS PROBLEM MATTER?

When the Department does not monitor and control overutilization effectively, the following results can occur:

RECIPIENTS CAN OVER UTILIZE DRUGS THROUGH MEDICAID. We requested that Department staff, including the staff pharmacist, perform a clinical review of the claims for the 17 recipients we identified as being potential over users of prescription drugs. The Department reported to us that these Medicaid recipients appeared to be over-utilizers of Schedule 2 or 3 drugs based on the recipients' claims and medical history, but could not confirm overutilization without further investigation. These recipients showed multiple indicators of over utilizing and greatly exceeded the criteria outlined in state regulations.

PRESCRIPTION CLAIMS HISTORY FOR MEDICAID RECIPIENTS WHO EXCEEDED OVER-UTILIZATION CRITERIA FOR ANY 3-MONTH PERIOD FEBRUARY 2012 THROUGH JANUARY 2014

RECIPIENT	NUMBER AND TYPES OF SCHEDULE 2 AND 3 DRUGS PRESCRIBED ¹	PRESCRIPTIONS IN 12 MONTHS	PRESCRIBERS IN 12 MONTHS	PHARMACIES IN 12 MONTHS	DAYS OF DRUG SUPPLIED IN 12 MONTHS	COST TO MEDICAID
1	5 Opioid Pain Relievers ²	91	64	19	432	\$ 1,270
2	5 Opioid Pain Relievers	80	21	14	586	\$ 2,120
3	4 Opioid Pain Relievers	71	53	23	216	\$ 790
4	6 Opioid Pain Relievers 3 Stimulants ³	60 8	28	16	433 188	\$ 1270
5	6 Opioid Pain Relievers	66	41	27	648	\$ 4,530
6	6 Opioid Pain Relievers	65	17	14	966	\$ 8,800
7	3 Opioid Pain Relievers	63	12	14	566	\$ 2,170
8	5 Opioid Pain Relievers	61	32	24	576	\$ 1,300
9	5 Opioid Pain Relievers	61	30	17	352	\$ 4,440
10	4 Opioid Pain Relievers	60	32	29	491	\$ 720
11	4 Opioid Pain Relievers 2 Stimulants	55 5	15	14	762 135	\$ 1,710
12	3 Opioid Pain Relievers	60	21	13	475	\$ 700
13	5 Opioid Pain Relievers	55	25	13	637	\$ 1,570
14	5 Opioid Pain Relievers	54	36	13	183	\$ 380
15	4 Opioid Pain Relievers	53	36	14	337	\$ 510
16	5 Opioid Pain Relievers 2 Stimulants	40 12	14	20	847 355	\$ 11,260
17	4 Opioid Pain Relievers 1 Stimulant	41 11	28	20	450 330	\$ 1,610
TOTAL COST						\$ 45,150

SOURCE: Office of the State Auditor’s analysis of the Department of Health Care Policy and Financing’s data on paid fee-for-service outpatient prescription drug claims for Schedule 2 and 3 drugs.

¹ Types of drugs are counted as drugs that are not considered therapeutically equivalent. Multiple prescriptions at different strengths, and multiple brand and generic prescriptions of the same type, are counted as one drug type.

² Opioid pain relievers prescribed to these recipients were Acetaminophen-Codeine, Exalgo-ER (Hydromorphone), Fentanyl, Hydrocodone-Acetaminophen, Hydrocodone-Ibuprofen, Methadone, Morphine Sulfate-ER, Nucynta-ER, Oxycodone-Hydrochloride, OxyContin, and Roxicet/Endocet (Oxycodone-Acetaminophen).

³ Stimulants prescribed to these recipients were Adderall-XR (Amphetamine Salts) and Methylphenidate-ER.

When the Department does not have processes to restrict prescription overuse by these types of recipients, it can negatively affect their health, increase Medicaid costs, and lead to illicit drug use, as described in the following section.

INEFFECTIVE AND UNSAFE DRUG USE. Inappropriate use of prescription drugs can cause the drugs to be both ineffective to treat a patient's condition and/or dangerous to a patient's health. For example, Department documentation showed that in 2013 and 2014 one Medicaid recipient had an opioid addiction and was receiving prescriptions for drugs used to treat the addiction from one prescriber while simultaneously receiving 49 prescriptions for opioid pain relievers from an additional 26 prescribers over a 7-month period. Opioid addiction treatment drugs and opioid pain relievers are contraindicated and effectively cancel out the intended use of the other drug, potentially causing the recipient to experience withdrawal.

In addition, when a recipient receives prescriptions from multiple prescribers, it may increase the risk of the recipient taking drugs that interact dangerously, overdosing, and experiencing long term health problems. According to an August 2012 study of two million individuals by the U.S. Centers for Disease Control, overutilization of opioids led to respiratory depression, brain damage, and coma, and these problems can cause increased costs for hospitalization and care. A drug utilization review released in Fiscal Year 2014 by Skaggs found that 197 Medicaid recipients had an opioid overdose between July 2012 and June 2013. The Skaggs review also found that the risk of overdose was 2 to 10 times higher for recipients receiving prescriptions lasting more than 100 days or getting prescriptions from more than two pharmacies.

ADDITIONAL HEALTH CARE COSTS. The State can incur costs for medically unnecessary drugs that are dispensed to recipients who over utilize prescription drugs. For the 17 Medicaid recipients we identified, the Department paid \$45,150 for prescriptions for Schedule 2 and 3 drugs that, according to the Department, may not have been medically necessary. The Department stated in its Fiscal Year 2012 budget request that if the client overutilization program was not implemented, the Department would continue to pay for avoidable expenses for recipients who over utilize services. The Department estimated that the implementation of a lock-in program for 200 recipients identified prior to Fiscal Year 2012 would have resulted in a

reduction of \$633,725 in General Fund expenditures for prescription drugs for Fiscal Years 2012 and 2013. The additional health risks cited above can also increase health care costs. For example, the August 2012 study by the U.S. Centers for Disease Control found that the total overall health care costs of opioid abusers were eight times that of non-abusers.

DIVERSION OF DRUGS FOR ILLICIT PURPOSES. Prescription medications can be diverted for nonmedical use by recipients to sell on the street. Because Schedule 2 and 3 drugs are highly addictive and dangerous, it is important that individuals taking the prescriptions are under the care of a provider who can appropriately monitor usage. If recipients divert drugs, Department fraud and abuse services, state and federal law enforcement, and criminal prosecutors must use resources to detect, stop, and prosecute those involved in the sale of the drugs for nonmedical purposes.

CFDA No. 93.778, MEDICAL ASSISTANCE PROGRAM.

COMPLIANCE REQUIREMENT: ACTIVITIES ALLOWED OR UNALLOWED.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0038

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 Implementing special restrictions over the prescription drugs that a recipient receives through Medicaid if he or she meets established overutilization criteria. The Department should consider implementing various types of restrictions, such as on the number of prescriptions, drug types, and/or drug combinations that the

over utilizing recipient receives within a set time frame, and on the number of providers who can prescribe to the recipient through Medicaid.

- B 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.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The Department agrees that some recipients identified by way of established overutilization criteria should be subject to some restrictions. The Department is currently addressing over utilization through the Accountable Care Collaborative (ACC), the utilization management vendor and other Department initiatives. The utilization management vendor provides a list of clients meeting overutilization criteria to the Department quarterly. The list is shared with the Regional Care Collaborative Organizations (RCCO) so they can outreach the clients to assess needs and provide follow-up resources; the RCCOs submit to the Department client specific information regarding activities and interventions.

Starting in May 2015, a letter will be sent to Medicaid recipients that includes a description of the overutilization, contact information for the Nurse Advise Line; and a request to contact their RCCO. In addition, the ACC is launching a telehealth model that uses video conferences to bring the chronic pain experts into primary care settings. This will help manage the care of Medicaid

members with chronic pain. The new Medicaid Management Information System will permit additional provider types to serve as lock-in providers and allow for a client to have concurrent ACC and lock-in enrollment. In addition, the Department is in the process of procuring a new vendor for the Pharmacy Benefit Management System. This new system will limit recipients' utilization with respect to specific drug classes, number of prescriptions, and drug combinations. All of these system changes are scheduled to be operational in November 2016.

B PARTIALLY AGREE. IMPLEMENTATION DATE: OCTOBER 2015.

The Department currently serves 1.2 million Coloradoans and will process over 7 million prescription drug claims this fiscal year; the audit identified possible drug overutilization for 17 members which does not indicate ineffective processes. For state fiscal year 2013-14, the estimated cost savings based solely on the prior authorization policies implemented from the Drug Utilization Review (DUR) program exceeded \$9 million. The DUR is an established and successful program. The utilization management vendor, in conjunction with the Department, analyzes claims data quarterly to identify all types of potential drug therapy problems. The retrospective analysis portion of the DUR program intervenes by providing notification to prescribers of the identified issues and is accompanied by prescriber education. The DUR program also develops clinical criteria which are used to develop utilization controls.

The Department and DUR program does agree to further review the drug utilization for the 17 recipients identified by the audit. If appropriate, the DUR program will send letters with our findings to the applicable prescribers. The letters will have to be drafted and then approved by the DUR Board at their quarterly meeting in August 2015. Since this review will be claim-based, it is important to note that it will be very difficult to determine with any certainty whether fraud has occurred. If the Department suspects potential member fraud, that information would be submitted to the applicable county. If possible provider fraud is identified through

our processes, then that would be submitted to the Department's Program Integrity (PI) unit.

AUDITOR'S ADDENDUM

The audit identified 14,310 Medicaid recipients who met at least one of the overutilization criteria in state regulations, meaning all of these recipients may be over utilizing prescription drugs and may need restrictions on their use. This audit finding focused on the 17 recipients who greatly exceeded the criteria and were the highest utilizers of Schedule 2 and 3 drugs in the Colorado's Medicaid program to highlight the importance of having effective processes to curb prescription drug overutilization. However, the Department had not placed any special restrictions even on these 17 recipients who have indicators that they may be extreme over utilizers of prescription drugs. When the Department does not have processes to address drug overutilization for the highest risk recipients in Medicaid or ensure that the drugs these recipients receive are medically necessary and not likely to create adverse medical results, the Department is not meeting statutory and federal requirements.

CONTROLS OVER PROVIDERS

According to the Centers for Medicare and Medicaid Services (CMS), one of the most costly abuses related to prescription drugs in Medicaid is drug diversion, which is the prescribing or dispensing of prescription drugs for illicit purposes. Some fraudulent activities that CMS has identified in Medicaid include providers prescribing medications that are not medically necessary, providers prescribing medications for use by people other than the patient, pharmacies dispensing drugs or quantities of drugs that are different than prescribed, and pharmacies billing Medicaid for drugs that were never dispensed. According to the Centers for Disease Control and Prevention, the most commonly prescribed or dispensed drugs for illicit purposes are Schedule 2 and 3

drugs, such as opioid pain relievers. As described in RECOMMENDATION 2, Schedule 2 and 3 drugs have medical uses but are considered by the DEA as high risk drugs because they are likely to cause addiction and are often diverted for illicit non-medical purposes.

The Department and other states' Medicaid agencies help ensure quality of care for Medicaid recipients, control Medicaid costs, and prevent fraud, waste, and abuse such as drug diversion, by screening most health care providers who serve Medicaid recipients; however, currently recipients can go to a provider who has not been enrolled as a Medicaid provider by the Department. The providers of prescription drugs for Medicaid recipients include health care professionals who prescribe medications, such as general care physicians, specialists, dentists, and emergency departments, and pharmacies that dispense prescriptions. MMIS tracks Medicaid providers who actively serve recipients and interfaces with the PDCS pharmacy claims system to process payments to providers for their services.

According to the Department and federal regulations, the following two categories of providers are not eligible to provide services to Medicaid recipients:

- § **EXCLUDED PROVIDERS** have been excluded from participating in Medicaid by the U.S. Department of Health and Human Services, Office of the Inspector General (OIG) because the providers have been convicted of fraud or criminal activity [42 USC 1320a-7]. The OIG tracks these providers on its List of Excluded Individuals and Entities, which is published monthly. There were 34 providers with addresses in Colorado on the OIG's December 2014 excluded list, the most recent list available during our audit.
- § **TERMINATED PROVIDERS** have been terminated from participating in Medicaid by the Department. These include providers who have retired or are not in business, who do not possess a valid professional license, or who have been convicted of criminal activity, such as filing false Medicaid claims. The Department keeps a Terminated Provider List. There were 42 providers who had been terminated by the Department's Program Integrity

Section as of July 2014, the most recent list available during our audit, and four of these providers were also on the OIG's excluded list because they had been convicted of fraud or criminal activity.

According to the Department, its staff perform monthly checks to monitor that Medicaid providers who actively serve recipients are not excluded or terminated from federal or state participation in the Medicaid program. In addition, the Department's Program Integrity Section reviews Medicaid prescription drug claims for inappropriate payments to providers active in the Medicaid program, recovers overpayments and inappropriate payments, and conducts preliminary investigations to determine whether there are credible allegations of fraud that should be referred to the Medicaid Fraud Control Unit at the State Attorney General's Office or other law enforcement [42 C.F.R., 455.14 and 455.15]. The Program Integrity Section is also responsible for notifying the fiscal agent, currently Xerox, when a Medicaid provider has been terminated so that it can terminate the provider's status in MMIS.

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

The purpose of the audit work was to assess the Department's controls to prevent paying Medicaid claims for prescriptions written by excluded and terminated providers, and the Department's processes for identifying and monitoring providers who prescribe Schedule 2 and 3 drugs to Medicaid recipients and who appear high risk for overprescribing or for committing fraud, waste, or abuse.

To determine whether the Department paid claims for excluded and terminated providers, we reviewed the Department's electronic data for the about 8.8 million prescription drug claims paid during the review period February 2012 through January 2014. To help us assess the Department's monitoring of providers who prescribe Schedule 2 and 3 drugs to recipients and who appear high risk for overprescribing

or for fraud, waste, or abuse, we reviewed the Department's electronic data for the 1.1 million claims for Schedule 2 and 3 drugs paid during the review period. We also reviewed medical license information for a random sample of 200 providers that met one or more of the OIG's high risk criteria (described in the next section) to determine whether the providers had any disciplinary action by the State Medical Board for inappropriate prescribing practices.

As part of our audit work, we reviewed federal regulations and state statutes related to provider eligibility for serving Medicaid recipients, CMS guidance to states on monitoring providers' prescribing activities, and health care industry best practices for monitoring providers' prescribing patterns. We also interviewed Department staff and reviewed Department policies and procedures to understand how the Department terminates providers from the Medicaid program, enforces provider terminations and exclusions, prevents and detects drug diversion or unsafe prescribing patterns, and monitors providers for fraud, waste, and abuse.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used the following federal regulations, federal guidance, and state statutes to evaluate the Department's controls and monitoring of providers.

EXCLUDED AND TERMINATED PROVIDERS. Federal regulations [42 C.F.R., 1001.1901(b)(1) and (c)(4)] prohibit federal health care programs, including Medicaid, from paying for services furnished by an OIG excluded provider, or at the medical direction of or on the prescription of an OIG excluded provider. According to these regulations, prescriptions written or dispensed by providers who are excluded from Medicaid are invalid and not eligible for Medicaid reimbursement. Additionally, services rendered by terminated providers should not be covered by Medicaid. State regulations specify that Medicaid reimbursement for prescription drugs is allowable when the prescriber is licensed and the prescription order is valid [Section

8.800.12, 10 C.C.R., 2505-10]. The U.S. Office of Management and Budget (OMB) Circular on allowable costs [OMB Circular A-87(C)(1)(c)] states that, for a cost to be allowable under a federal program, it must be authorized or not prohibited under State law or regulations.

DRUG UTILIZATION REVIEW PROGRAM. According to federal regulations [42 C.F.R., 456.709(a)], the Department must have a program to review claims data at least quarterly to identify patterns of fraud, abuse, gross overuse, or inappropriate or medically unnecessary care among providers, pharmacists, and Medicaid recipients. Regulations require the program to educate providers on optimal prescribing practices, follow up with providers who have been targeted for intervention, and intensify monitoring of selected providers [42 C.F.R., 456.711].

IDENTIFYING HIGH RISK PROVIDERS. In January 2012, CMS issued guidance to states for reducing prescription drug diversion and advised states to identify and screen high risk providers to prevent prescription drug fraud, waste, or abuse. However, neither CMS nor any other federal agency has issued specific criteria that states should use for identifying Medicaid providers who may be overprescribing Schedule 2 and 3 drugs, which CMS has found are commonly involved in drug diversion, or identifying providers who may be high risk for possible fraud, waste, and abuse. In addition, the Department has not developed standard criteria to identify Medicaid providers who may be overprescribing Schedule 2 and 3 drugs or at high risk for fraud, waste, and abuse related to these prescriptions. The Department reported that Skaggs develops unique criteria for each of its drug utilization reviews to identify possible over utilizing recipients, but the Department does not have standard criteria to identify high risk providers. In the absence of any criteria developed by the Department, we used criteria developed by the OIG for reviewing Medicare Part D prescribing practices to evaluate Colorado Medicaid providers for possible over-prescribing. We used the following OIG Medicare Part D measures to identify providers in Colorado's Medicaid program who may be high risk for overprescribing, fraud, waste, or abuse:

- § Those who write 400 or more prescriptions for Schedule 2 and 3 drugs for recipients in a year.
- § Those who prescribe Schedule 2 and 3 drugs to 200 or more recipients in a year.
- § Those who write 12 or more Schedule 2 and 3 drug prescriptions per recipient in a year.
- § For providers with 40 or more claims, those with 75 percent or more of their total claims being for Schedule 2 and 3 drugs.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we found that the Department paid some Medicaid claims for prescription drugs prescribed by excluded and terminated providers, in violation of federal and state regulations, and the Department had not identified or monitored providers who are at an increased risk of over-prescribing drugs to Medicaid recipients. The problems we identified are described in the following sections.

CLAIMS PAID FOR PRESCRIPTIONS WRITTEN BY EXCLUDED AND TERMINATED PROVIDERS. Between February 2012 and January 2014, the Department paid pharmacies for 2,053 claims for prescriptions that had been written by excluded and/or terminated providers. Specifically, the Department paid 1,011 prescription drug claims totaling \$46,840 for six Colorado providers who were on the OIG's excluded list, and 1,042 prescription drug claims totaling \$20,360 for three providers who were on the Department's terminated provider list. These 2,053 claims totaling \$67,200 are unallowable costs.

LACK OF IDENTIFICATION AND MONITORING OF PROVIDERS WHO APPEARED HIGH RISK FOR OVERPRESCRIBING TO MEDICAID RECIPIENTS. We identified 492 providers whose prescriptions of Schedule 2 and 3 drugs for Medicaid recipients met at least one of the high risk criterion used by OIG for Medicare monitoring. During the period reviewed, just over 18,000 providers in Colorado prescribed Schedule 2 and 3

drugs for Medicaid recipients. The 492 prescribers appeared high risk for overprescribing, indicating potential fraud, waste, or abuse. The Department reported to us that it does not regularly review prescribing patterns of Medicaid providers to assure they prescribe Schedule 2 and 3 drugs to Medicaid recipients in a manner that promotes appropriate drug use.

MEDICAID PROVIDERS WHO MET RISK CRITERIA WHEN PRESCRIBING SCHEDULE 2 AND 3 DRUGS BETWEEN FEBRUARY 2012 AND JANUARY 2014	
Providers who prescribed 400 or more Schedule 2 and 3 prescriptions to Medicaid recipients annually	207
Providers who prescribed Schedule 2 and 3 drugs to 200 or more recipients annually	113
Providers who prescribed 12 or more Schedule 2 and 3 drugs per recipient annually	163
Providers with 75 percent or more of total Medicaid prescriptions for Schedule 2 and 3 drugs annually ¹	98
TOTAL UNDUPLICATED PROVIDERS²	492

SOURCE: Office of the State Auditor’s analysis of the Department of Health Care Policy and Financing’s data on paid Medicaid claims.

¹ Includes only providers with more than 40 claims for Schedule 2 and 3 drugs in 12 months.

² This figure represents the total number of unduplicated providers who met at least one of the OIG risk criteria for overprescribing within 12 months during the review period. Seventy-seven of the 492 providers met more than one of the risk criteria, and 203 met the risk criteria in both years we reviewed.

To further evaluate the risk that these providers may be overprescribing or engaging in fraud, waste, or abuse, we reviewed the State Medical Board licensing history for a sample of 200 of the 492 providers to determine whether any of the sampled providers had been disciplined for inappropriate prescribing practices, including whether any had suspended or revoked licenses. We identified 12 of the 200 sampled providers (6 percent) who had disciplinary actions from the Medical Board for inappropriate prescribing practices; 7 of the 12 had their medical licenses restricted or suspended by the Board between February 2012 and January 2014, the period we reviewed.

Specifically, there were three providers with controlled substance prescribing restrictions, two who were required to undergo additional monitoring, one who had a medical license suspended in mid-2013, and one who had a voluntarily-surrendered medical license in 2014 after a Board investigation.

Department staff stated that in March 2013, they completed a review of providers for inappropriate prescribing practices related to opioids and had identified one of these 12 providers. The Department reported that it sent a letter to the provider regarding the overprescribing pattern but did not take any further action to determine whether the provider was overprescribing or ensure that the provider's Medicaid recipients were appropriately utilizing drugs.

WHY DID THESE PROBLEMS OCCUR?

Overall, the problems we identified occurred because the Department does not have internal controls to prevent paying claims for prescriptions written by excluded and terminated providers, and it does not have a process to regularly identify or monitor high risk prescribers. Specifically:

MMIS AND PDCS LACK FUNCTIONALITY TO PREVENT PAYMENT FOR PRESCRIPTIONS FROM EXCLUDED AND TERMINATED PROVIDERS. Department staff reported to us that prescriptions originating from excluded or terminated prescribers are not denied because MMIS pays pharmacy claims based on the eligibility of the pharmacy (i.e., the provider receiving the payment for the claim), and is not able to check the eligibility of the prescriber for prescription drug claims. According to the Department, some providers who prescribe to Medicaid recipients are not enrolled in the Medicaid program but MMIS does not have the functionality to deny a claim for a prescription originating from these providers. In addition, PDCS does not have information on provider eligibility to deny a claim before it is dispensed by the pharmacy. The Department reported to us that it plans to require all providers to be enrolled in the Medicaid program in order to serve Medicaid recipients, and it plans to add functionality to MMIS and PDCS to deny claims originating from excluded and

terminated providers when the new systems are implemented in Fall 2016.

THE DEPARTMENT DOES NOT REVIEW PHARMACY CLAIMS TO IDENTIFY PRESCRIPTIONS ORIGINATING FROM EXCLUDED AND TERMINATED PROVIDERS. The Department does not review prescription drug claims to ensure that excluded and terminated prescribers are not issuing prescriptions to Medicaid recipients and the State is not paying for prescriptions issued by these prescribers.

THE DEPARTMENT LACKS ROUTINE PROCESSES AND CRITERIA TO IDENTIFY AND ADDRESS PROVIDERS WHO ARE HIGH RISK FOR OVERPRESCRIBING. The Department does not routinely review prescription claims data to identify and assess the prescribing patterns of providers who prescribe high quantities of controlled substances such as Schedule 2 and 3 drugs. The Department also has not developed standard criteria to routinely identify prescribers who may be overprescribing. In 2013, when Skaggs reviewed the opioid prescriptions that recipients received, the Department notified the recipients' providers of the possible drug overuse. Skaggs and the Department did not review to identify high risk prescribers or review for factors that indicate overprescribing, such as the factors that the OIG considers, including prescribing that exceeds average patterns, or prescription of high amounts of Schedule 2 or 3 drugs by providers who do not typically prescribe these drugs based on their practice type (e.g., general practice, non-surgical dentistry, or podiatry). According to the Department, it does not have a routine process or standard criteria or take steps to ensure prescribers are not overprescribing beyond notifying them of their prescribing patterns, because it can be difficult to determine the level of prescribing by providers that indicates inappropriate practices with certainty.

Further, the Department reported that it cannot efficiently monitor a provider's prescription history. During our review period, MMIS required all prescription drug claims to include the provider ID of the prescriber, but did not require a standard ID. As a result, pharmacies had the ability to record a prescriber's Medicaid ID number, DEA

number, or National Provider ID on a claim. Some prescribers have numerous claims in MMIS under three different IDs making it difficult for the Department to easily identify all prescriptions written by a provider and determine whether he or she might be overprescribing.

WHY DO THESE PROBLEMS MATTER?

When the Department pays Medicaid claims for prescription drugs prescribed by excluded and terminated providers, and does not monitor providers who are an increased risk of over-prescribing to Medicaid recipients, the following results can occur:

INCREASED STATE COSTS. We identified \$67,200 in pharmacy reimbursements originating from prescriptions written by excluded and terminated providers. These claims are unallowable costs and CMS could recover the federal portion of these costs which we estimate was \$33,600.

INCREASED PUBLIC COSTS AND RISKS OF DRUG MISUSE. While some of the prescribing of Schedule 2 and 3 drugs in high volumes, dosages, or to a large number of recipients that we identified may be legitimate, there is a risk that some of the prescriptions were not medically necessary. For example, if a prescribed drug was not for medical purposes, the Department could have paid for prescriptions that were re-sold by recipients on the street. Provider “pill mills” drive up public health and safety costs and require more resources to combat the illegal distribution and possession of controlled substances. A 2014 CMS briefing on health care fraud and program integrity reported that dollars spent on fraudulent and unnecessary care diverts funds away from legitimate health care services, increases the costs of Medicaid, and does not add value by treating medical conditions.

Further, when the Department does not identify and monitor providers who greatly exceed average prescribing patterns for intervention, there is a risk that recipients could be overprescribed medication which can be harmful by exposing them to unnecessary medications or dosages.

CFDA No. 93.778, MEDICAL ASSISTANCE PROGRAM.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, AND PROCUREMENT, SUSPENSION, AND DEBARMENT.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN FEDERAL QUESTIONED COSTS OF \$33,600.

RECOMMENDATION

2015-0039

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 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 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 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.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The Department is scheduled to implement a new MMIS and PDCS in November 2016 which will allow the Department to increase its current internal controls.

All existing providers will begin a revalidation process by resubmitting a provider application, undergoing a state-defined screening process, and paying an application fee, as appropriate for the provider type, and is approved by the Department to continue participating in the Medicaid program, beginning September 2015. This process will include ordering, referring, and prescribing providers as required by the Affordable Care Act (ACA) provider screening rule.

After the initial enrollment process, National Provider Identifiers (NPIs) will be verified monthly according to ACA provider screening rules, beginning in November 2016. The Department is designing and implementing all aspects of the Medicaid claims adjudication process in the new MMIS and PDCS, which includes additional NPI editing. All pharmacies will be required to enter NPIs for all claims. The new MMIS will edit all NPI fields to comply with federal and state regulations.

B AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The Department agrees to strengthen controls to prevent and detect provider fraud, abuse, and misuse related to prescription drugs in the Medicaid program. On a monthly basis, the Department monitors that active Medicaid providers are not excluded or terminated from federal or state participation in the

Medicaid Program by checking the Managed File Transfer (MFT), OIG List of Excluded Individuals/Entities (LEIE), System for Award Management (SAM) and Cumulative Revocation Report (MIG file). If a match is found, the Department confirms that the match is correct and if appropriate, terminates the provider from the Medicaid program. Not all of the prescribing providers are enrolled in the Medicaid program.

The Department is scheduled to implement a new MMIS and PDCS in November 2016 which will allow the Department to increase its current internal controls and will be able to check the eligibility of the prescriber. To implement the requirements under the ACA Provider Screening Rule that providers submit an NPI and that the Department edit claims against NPI for billing, referring, rendering, and ordering providers, the Department has submitted a State Plan Amendment (SPA) to the Center for Medicare and Medicaid Services (CMS). That SPA has been submitted, but has not been approved by CMS and the requirements to fully implement these federal regulations are still under development and being negotiated with CMS. The pharmacies who received payment were not excluded or terminated. The Department will review the claims identified in this audit and recover as appropriate.

C PARTIALLY AGREE. IMPLEMENTATION DATE: OCTOBER 2015.

The Department disagrees with the underlying premise of this recommendation because there are currently established processes to identify outlier prescribers. The Department does agree to have the DUR program continue to review and revise selection criteria for identifying outlier prescribers. The audit used selection criteria developed by the OIG staff which differed from criteria used by the DUR program; therefore, it was not unexpected that the audit identified different prescribers than the DUR program. The Department will consider incorporating the OIG's criteria in future DUR projects. Prescribers identified by the DUR program may be targeted for educational outreach and/or referred to the

appropriate licensing board. If possible provider fraud is identified through our processes, which would be submitted to the Department's Program Integrity (PI) Section. If a credible allegation of fraud is established by the PI Section, the Department will refer the case to the Medicaid Fraud Control Unit in the Attorney General's Office.

AUDITOR'S ADDENDUM

During the audit, the Department reported that it did not have specific criteria to identify high risk prescribers and could not provide any such criteria. In the absence of any criteria established by the Department, the OSA used OIG measures to identify the 492 high risk prescribers. The Department also reported that the Skaggs reviews identified high risk recipients who may over utilize prescription drugs, but the Department and Skaggs did not conduct reviews to identify or monitor high risk prescribers of Schedule 2 and 3 drugs, which are vulnerable to fraud, waste, and abuse. In addition, the audit found that, after identifying potential over utilizing recipients, the Department did not take steps to identify possible provider fraud so that further action could be taken.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The following recommendations relating to deficiencies in internal control classified as a SIGNIFICANT DEFICIENCY or a MATERIAL WEAKNESS were communicated to the Department in the previous year and have not been remediated as of June 30, 2015, 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.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING PRIOR RECOMMENDATIONS SIGNIFICANT DEFICIENCY/MATERIAL WEAKNESS NOT REMEDIATED BY THE DEPARTMENT AS OF JUNE 30, 2015			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2015-0040	2014-038 and 2013-31 and 2012-27	Controls Over Provider	A [1]
		Eligibility	B MARCH 2016
		SIGNIFICANT DEFICIENCY	C MARCH 2016
2015-0041	2014-039 and 2013-34 and 2012-36 and 2011-26	Provider Eligibility MATERIAL WEAKNESS	MARCH 2016

SOURCE: Office of the State Auditor's recommendation database.

^[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.



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

- § TRUSTEES OF THE UNIVERSITY OF NORTHERN COLORADO
 - University of Northern Colorado

- § TRUSTEES OF THE COLORADO SCHOOL OF MINES
 - Colorado School of Mines

- § STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL
EDUCATION
13 community colleges

- § TRUSTEES OF ADAMS STATE UNIVERSITY
Adams State University

- § TRUSTEES OF FORT LEWIS COLLEGE
Fort Lewis College

- § TRUSTEES OF COLORADO MESA UNIVERSITY
Colorado Mesa University

- § TRUSTEES OF METROPOLITAN STATE UNIVERSITY OF DENVER
Metropolitan State University of Denver

- § TRUSTEES OF WESTERN STATE COLORADO UNIVERSITY
Western State Colorado University

UNIVERSITY OF COLORADO

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

The University consists of the system office and the following four accredited campuses:

- § University of Colorado Boulder (CU-Boulder)
- § University of Colorado Denver Anschutz Medical Campus
- § University of Colorado Denver
- § University of Colorado Colorado Springs (UCCS)

The four campuses comprise 26 schools and colleges, which offer 145 fields of study at the undergraduate level and 207 at the graduate level, offering 312 bachelor and master's degrees, along with 103 doctorates offered.

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

The Board of Regents appoints the President of the University. The President is the chief executive officer of the University. The President is responsible for the administration of the University and for compliance of all University matters with applicable regent laws and policies and state and federal constitutions, laws, and regulations. The

President is the chief academic officer of the University, responsible for providing academic leadership for the University in meeting the needs of the State, and shall maintain and advance the academic policies of the University. The President is also the chief spokesperson for the University and interpreter of University policy and represents and interprets the roles, goals, and needs of the University throughout the State and elsewhere, as appropriate. The Chancellors are the chief academic and administrative officers at the campus level, responsible to the President for the conduct of the affairs of their respective campuses in accordance with the policies of the Board of Regents.

The following comment was prepared by the public accounting firm of CliftonLarsonAllen LLP, which performed the Fiscal Year 2015 audit work at the University of Colorado under contract with the Office of the State Auditor.

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING – CORRECTION OF ERRORS

The National Student Loan Data System (NSLDS) is the USDE's central database for student aid. All schools participating in the SFA programs are required to report student enrollment data to the NSLDS through an enrollment roster file and have online access.

Under the Pell grant and loan programs, at least every 60 days, the USDE sends a roster file containing student enrollment status and other data to each participating institution; each institution must certify the information and return the Enrollment Reporting roster file

within 15 days of receipt to the USDE. Once received, each institution 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. In addition, timely and accurate information must be reported with 30 days whenever attendance changes for students, unless, a roster will be submitted within 60 days.

After the institution submits the enrollment roster file, if there are any records that did not pass the NSLDS enrollment reporting edits an institution will receive an Error/Acknowledgment file from NSLDS with the records that did not pass the edits. The institution then has 10 business days to address the errors and submit the revised roster file to NSLDS. As outlined by the OMB A-133 Compliance Supplement, auditors are required to review the NSLDS Enrollment Reporting Summary Report (as referred to as the SCHER1 by the USDE) report to ensure compliance.

The University, like many large schools, contracts with the National Student Clearing house (NSC) to process its enrollment reporting through NSLDS. While NSC and other third-party servicers process the USDE report on behalf of the institutions with which they contract, those institutions, including the University, are fully responsible for timely reporting, whether they report directly or via a third-party servicer.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University uploaded roster files and corrected errors timely in accordance with federal regulations during Fiscal Year 2015.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We selected 40 students from the Boulder and Colorado Springs campuses who either 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 2015 for testing. Our test was designed to determine whether the University reported the student's change in enrollment status with the federally required timeframe or 30 days.

In addition we reviewed SCHER1 to ensure that the campuses were submitting roster files within the required 15-day timeframe and correcting and resubmitting errors to NSLDS within 10 days as required by federal regulations.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Although we found no errors in the accuracy of the reported statuses in the sample of 40 enrollment status changes we selected, we discovered during our review of the SCHER1 report that the University had not corrected errors identified by NSLDS within the required timeframe. After uploading batch roster update to NSLDS within the required timeframe, the campuses' error/acknowledgment file from NSLDS is available to them via their NSC services. This matter would apply to all higher education institutions that use the NSC.

In an attempt to correct the errors, NSC resubmitted the files within the required 10 days; however, some those records continued to not pass the NSLDS enrollment reporting edits. We noted no additional uploads by NSC to correct these errors until the next enrollment roster request from MSLDS, which occurs approximately every 30 days.

WHY DID THE PROBLEM OCCUR?

As previously discussed, the campuses utilize the NSC to report student information to NSLDS, similarly to other large universities. The University did not ensure that NSC corrected the errors timely. The University indicated that it has confirmed through its advocacy organizations (AACRAO, NASFAA) that this particular issue related to NSC is a national problem that originated from changes to program-level reporting requirements over the last year. These changes resulted in an increase in errors in NSLDS reporting for institutions and NSC was not performing the error resolution process for institutions with the frequency required by the regulations. This issue occurred at some other higher education institutions that use the NSC that we have audited.

WHY DOES THIS PROBLEM MATTER?

Although we found no errors in student status in our testing of 40 students, failure to properly report and correct information to the USDE through the NSLDS increases the risk of material non-compliance with federal Student Financial Aid program requirements. 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 the USDE; consequently, this could impact a student's obligation to pay back amounts on loans depending on the specific change to their enrollment status.

CFDA Nos. 84.063, 84.268; FEDERAL PELL GRANT PROGRAM,
FEDERAL DIRECT STUDENT LOANS.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0042

The University of Colorado (University) should put a process in place to monitor the third party servicer to ensure that the National Student Clearinghouse (NSC) is performing the duties they are contracted to perform. This should include taking steps to ensure that the University identifies and addresses error files and requires the NSC to correct and resubmit the affected files within the required 10 days.

RESPONSE

UNIVERSITY OF COLORADO

AGREE. IMPLEMENTATION DATE: JANUARY 1, 2016.

The University acknowledges its responsibility to monitor the third party servicer within the constraints imposed by working with outside parties (NSC and NSLDS) over which it has limited, if any, control. NSC is the leading contractor providing enrollment reporting to NSLDS and most large institutions, including CU, contract with them to provide this service. NSC and NSLDS have edits between their systems that can produce errors that are not compliance or student impacting and do resolve with the next enrollment file upload. Unfortunately, an institution has no ability to demonstrate the differences between this type of error and a legitimate error from reports produced from the NSC. Institutions who contract with a third party servicer for this reporting/resolution process have no ability to receive the error file from NSLDS directly. From a control perspective, this part of the process is arguably flawed and puts the institution, who is responsible for monitoring their third party servicer and ensuring compliance, at a significant disadvantage from the onset.

We have had numerous conversations with NSLDS to get a better understanding of the file transmission process between NSC and NSLDS and although they were aware of the difficulty institutions have had in this new process, they have offered little to no direction on how to effectively resolve the error process.

CU-BOULDER

CU-Boulder has spoken with the NSC audit team and they anticipate improvements in the error resolution process for all institutions in the near future. On 11/6/15, NSC sent an email to all institutions acknowledging their processing issues and their commitment to correcting the situation. As a result of this finding and the minimal guidance the campus has received from NSLDS this fall, the following actions have been taken in the interim to ensure compliance:

- § CU-Boulder has asked the NSC to review and modify its procedures for informing the campus about reporting errors.
- § NSC is now resubmitting error records more frequently and at least every 10 days (as evidenced by SCHER1 reports for both September and October 2015).
- § CU-Boulder has requested to receive the SSCR Roster and SSCR Error Acknowledgment files on a monthly basis from NSC to make manual updates to student data to resolve the errors.
- § Continue to submit monthly enrollment files (as opposed to every 60 days which is the minimum requirement) and mid-month when changes and updates to data are necessary.
- § CU-Boulder has assigned specific staff as lead roles in implementing these changes and ensuring compliance moving forward.

UCCS

UCCS will utilize the NSLDS reporting features to verify that the corrections have been updated by the Clearinghouse to NSLDS and then run a verification report through NSLDS to ensure the changes have been updated. The new NSLDS enrollment statistics report (ENLST1) provides the school with additional details about the quality of enrollment reporting and will allow the school an additional way to verify that corrections that were made via NSC have been updated in NSLDS.

Should a record(s) continue to exist in the error report, the campus can then submit a file directly to NSLDS as an Error Correction file. There will also be a way as of December 31, 2015 to submit an individual correction through NSC as well. All of these file layouts are listed in the NSLDS Enrollment Reporting Guide, which was most recently updated in October, 2015. UCCS will continue to stay on top of system enhancements within NSC and NSLDS, as well as working with our national associations to continue to lobby for less manual interventions to this issue.

COLORADO STATE UNIVERSITY SYSTEM

The institutions that compose the Colorado State University System (System) are established in Title 23, Colorado Revised Statutes. The Board of Governors (Board) has control and supervision of three distinct institutions: Colorado State University (a land-grant university), Colorado State University–Pueblo (a regional, comprehensive university) and Colorado State University–Global Campus (an online university).

The 15-member Board consists of:

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

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

COLORADO STATE UNIVERSITY

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

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

State legislation also made the College responsible for the Colorado State Forest Service. Following several name changes, the College became Colorado State University in 1957.

COLORADO STATE UNIVERSITY–PUEBLO

Colorado State University–Pueblo (CSU-Pueblo or CSU-P) was incorporated in 1935 as Southern Colorado Junior College. One year later, local citizens decided to support the institution with county taxes. They organized the Pueblo Junior College District and the school was renamed Pueblo Junior College. In 1951, Pueblo Junior College became the first accredited junior college in Colorado.

In 1963, Colorado’s General Assembly enacted legislation changing Pueblo Junior College to a 4-year institution—Southern Colorado State College—to be governed by the board of trustees of state colleges. By then, four new buildings had been erected on the new campus north of Pueblo’s Belmont residential district. On July 1, 1975, the State Legislature granted the institution university status. Three years later, the Colorado State Board of Agriculture assumed governance of the University of Southern Colorado. In July 2003, the university was renamed to Colorado State University–Pueblo.

Colorado State University–Pueblo is accredited at the bachelor’s and master’s levels. CSU-Pueblo is a regional, comprehensive university, with moderately selective admissions standards displaying excellence in teaching and learning. CSU-Pueblo emphasizes professional, career-oriented, and applied programs at the undergraduate and graduate levels while maintaining strong programs in the liberal arts and sciences. CSU-Pueblo has received the federal government’s designation as a Hispanic Serving Institution granted to universities with at least 25 percent of the student population of Hispanic descent.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2015 audit work at the Colorado State University under contract with the Office of the State Auditor.

ENROLLMENT REPORTING (STUDENT FINANCIAL AID CLUSTER): COLORADO STATE UNIVERSITY SYSTEM – PUEBLO CAMPUS

ENROLLMENT REPORTING (STUDENT FINANCIAL AID CLUSTER)

Federal regulations mandate that when a student receives Federal student financial aid and subsequently changes enrollment status, the institution must report the enrollment change to the National Student Loan Data System (NSLDS). Specifically, enrollment reporting assists the federal government in management of the Pell and Direct Loan programs, which are programs within the Student Financial Aid Cluster. In addition, the NSLDS assists lenders in the determination of whether a student whose enrollment status changed subsequent to a Direct Loan disbursement and who received Direct Loan program loans should be moved into loan repayment status or if they are eligible for an in-school deferment. CSU-P submits student enrollment information through scheduled enrollment and degree reporting roster files to the National Student Clearinghouse, a third-party servicer. The student enrollment information is then transmitted from the National Student Clearinghouse to NSLDS. During Fiscal Year 2015, Colorado State University–Pueblo (CSU-P) issued approximately \$33 million

Student Financial Aid during the year, which included approximately \$28 million of Pell and Direct Loan funding.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

We performed procedures required by the federal Office of Management and Budget Circular A-133 and the related 2015 Compliance Supplement for the Student Financial Aid Cluster. Specifically, we performed testing related to special tests and provisions compliance requirements to determine whether CSU-P complied with enrollment reporting requirements regarding student attendance status changes.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed a sample of 40 out of 430 CSU-P students awarded Pell and Direct Loans during Fiscal Year 2015 that had enrollment reporting changes that were reported to NSLDS during Fiscal Year 2015 to determine whether CSU-P complied with enrollment reporting requirements.

Under the Pell grant and Direct Loan program requirements, 34 CFR 690.83(b)(2) and 34 CFR 685.309, a school must report within 30 days to the NSLDS whenever enrollment changes for students, unless a roster will be submitted within 60 days to the NSLDS. Results were measured against the 60-day, rather than against the 30 days, criteria as CSU-P transmits rosters for enrollment status changes for its students. Changes in enrollment status which must be reported to, and received by, NSLDS include (a) reduction or increase in attendance levels, (b) graduation, (c) withdrawal, and/or (d) a student who has been accepted for enrollment but never attended. Colleges and universities either have an automated or manual process that determines student enrollment changes. Currently, CSU-P manually

determines a student's graduate status before officially reporting the status change to NSLDS. CSU-P uses a third-party servicer, the National Student Clearinghouse (Clearinghouse), to transmit enrollment information to NSLDS. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that CSU-P did not report status changes timely to NSLDS for 14 of the 40 students (35 percent) tested. Specifically, students' enrollment status was reported 2 to 104 days beyond the 60-day due date. Additionally we determined that two of the 40 students (5 percent) did not have the correct student status change reported. The scheduled enrollment and degree reporting roster files were transmitted timely to the Clearinghouse; however, due to issues at the Clearinghouse, the information was not reported to NSLDS timely.

WHY DID THE PROBLEM OCCUR?

The CSU-P does not have adequate controls in place to ensure that student enrollment data is reported to NSLDS timely, as required. Specifically, although CSU-P utilizes the Clearinghouse to transmit the enrollment data to the NSLDS, CSU-P staff reported that they do not have a formal follow up process in place to ensure that information reported to the National Student Clearinghouse is submitted timely.

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 CSU-P fails to meet the required reporting timelines or submits inaccurate information to NSLDS, the borrowers' repayment responsibilities may be reported incorrectly resulting in either a lack of timely repayments by the

borrower or the student being inappropriately moved into loan repayment status.

CSU-P also risks federal disallowances due to its non-compliance with the student enrollment reporting requirements for the federal Student Financial Aid grant requirements. Under OMB Circular A-133, regardless if a school uses a third-party processor, such as the National Student Clearinghouse, responsibility ultimately lies with the school to meet required submission deadlines.

CFDA NOS. 84.063, 84.268; FEDERAL PELL GRANT PROGRAM, FEDERAL DIRECT STUDENT LOANS.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0043

Colorado State University–Pueblo should implement policies and procedures to ensure the enrollment reporting roster file is reported National Student Loan Data System within required timeframes for all students with a change in enrollment occurring during the school year. Specifically, the policies and procedures should include a monitoring process with required steps to follow up with the National Student Clearinghouse and NSLDS if files are not being submitted in a timely manner.

RESPONSE

**COLORADO STATE UNIVERSITY –
PUEBLO CAMPUS**

AGREE. IMPLEMENTATION DATE: JUNE 2016.

The Financial Aid Office and Registrar's Office at Colorado State University-Pueblo will work collaboratively to implement a process to ensure enrollment files are being submitted in a timely manner between the National Student Clearinghouse and NSLDS. After enrollment reports are submitted, Colorado State University-Pueblo will verify in NSLDS that enrollment reports are being processed within mandated reporting guidelines. If enrollment submissions are not being processed by NSLDS in a timely manner, Colorado State University-Pueblo will work with the National Student Clearinghouse and NSLDS to resolve the issue. Written policies and procedures will be developed to ensure compliance with the audit recommendations. CSU-Pueblo intends to have these completed by March 2016.

In addition, Colorado State University-Pueblo is in the process of moving from a manual degree audit process to a mandatory automated degree audit system. This automated degree audit system will drastically reduce the amount of time it will take to confer degrees, and also ensure timely reporting of degree status.

REPORTING – COMMON ORIGINATION AND DISBURSEMENT (COD) SYSTEM (STUDENT FINANCIAL AID CLUSTER)

Federal regulations mandate that all institutions receiving Pell grants must submit Pell payment data to the Federal Department of Education through the Common Origination and Disbursement (COD) System within specified timeframes. Additionally disbursement information reported to COD must agree to the student ledgers. During Fiscal Year 2015, Colorado State University-Pueblo (CSU-P)

issued approximately \$33 million of Student Financial Aid during the year, which included approximately \$8 million of Pell funding.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

We performed procedures required by the federal Office of Management and Budget *Circular A-133* and the related 2015 Compliance Supplement for the Student Financial Aid Cluster. Specifically, we performed testing related to reporting compliance requirements to determine whether CSU-P complied with COD System reporting requirements.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed a sample of 25 out of 2,106 CSU-P students awarded Pell grants during Fiscal Year 2015 for compliance with COD reporting requirements. Under the Pell grant program requirements, 34 C.F.R., 668.164(a)(1), an institution shall establish and maintain, on a current basis, any application for Pell grants and program records that document its disbursement and delivery of Pell grant funding. An institution is considered to make a disbursement of Pell grant funds on the date that the institution credits a student's account at the institution or pays a student or parent directly. Per the 2015 OMB Circular A-133, Institutions must report student payment data within 30 calendar days after the school makes a payment, or becomes aware of the need to make an adjustment to previously reported student payment data or expected student payment data. Results were measured against the 30 calendar day requirements and compared information, such as disbursement date and amounts, reported to COD to student ledger cards.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that CSU-P did not report Pell payment data timely through the COD for two of the 25 students (8 percent) tested. Additionally we determined that 19 of the 25 students' (76 percent) disbursement dates reported to COD did not agree to the actual disbursement date per the student ledger. Specifically, the students' disbursement dates submitted through the COD varied 1 and 365 days, respectively, from the disbursement date noted in the student's account.

WHY DID THE PROBLEM OCCUR?

CSU-P does not have adequate controls in place to ensure that the disbursement date reported to COD agrees to the actual disbursement date per the student ledger card. This occurred as CSU-P reported the disbursement information based on the date it was electronically submitted to the Department rather than the actual date recorded on the student's account ledger card.

WHY DOES THIS PROBLEM MATTER?

As several other compliance requirements and federal regulations are also associated with the actual disbursement date reported to COD, CSU-P risks federal disallowances due to its non-compliance with the Pell COD reporting requirements for the federal Student Financial Aid grant requirements.

CFDA NO. 84.063, FEDERAL PELL GRANT PROGRAM.

COMPLIANCE REQUIREMENT: REPORTING.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0044

Colorado State University–Pueblo should ensure that federal Pell grant reporting is accurate and performed timely by adding a control to review the frequency and accuracy of reporting to help ensure that the disbursement date reflected by the school agree to the date reported to COD.

RESPONSE

COLORADO STATE UNIVERSITY – PUEBLO CAMPUS

AGREE. IMPLEMENTATION DATE: DECEMBER 2015.

The Financial Aid Office and Colorado State University–Pueblo’s Controller’s office will revise our disbursement processes and procedures. Weekly, we will correct errors that are identified through the disbursement process to ensure that all disbursements have been properly reported. These processes will ensure that any future disbursements are made and reported in a timely and accurate manner. We will continue to reconcile Title IV aid monthly.

SPECIAL TESTS AND PROVISIONS – BORROWER DATA TRANSMISSION AND RECONCILIATION (DIRECT LOAN) (STUDENT FINANCIAL AID CLUSTER)

Federal regulations mandate that all institutions receiving federal Direct Loans reconcile School Account Statement (SAS) data files to institutional financial records on a monthly basis. These SAS data files are provided to the institution from Common Origination and Disbursement (COD) System and consist of direct loan cash summary, direct loan cash detail and loan detail records (if requested). During Fiscal Year 2015, Colorado State University – Pueblo (CSU-P) issued approximately \$33 million of Student Financial Aid during the year, which included approximately \$19 million of Direct Loan funding.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

We performed procedures required by the federal Office of Management and Budget Circular A-133 and the related 2015 Compliance Supplement for the Student Financial Aid Cluster. Specifically, we performed testing related to reporting compliance

requirements to determine whether CSU-P complied with Special Tests and Provisions—Borrower Data Transmission and Reconciliation (Direct Loan) reporting requirements.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed a sample of two of 12 months out of Fiscal Year 2015 for compliance with Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan) requirements. Under the Direct Loan program requirements, 34 CFR sections 685.102(b), 685.301, and 303, institutions receiving Direct Loans must reconcile COD School Account Statement (SAS) data files to institutional financial records on a monthly basis.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that CSU-P did not perform monthly reconciliations between the COD School Account Statement (SAS) data files and the institutional financial records during Fiscal Year 2015, as required.

WHY DID THE PROBLEM OCCUR?

The CSU-P does not have adequate controls in place to ensure that monthly reconciliations between COD School Account Statement (SAS) data files and institutional financial records are performed. CSU-P did not perform the monthly reconciliation as they were unaware of this compliance requirement.

WHY DOES THIS PROBLEM MATTER?

Without an established reconciliation process between internal financial records and COD School Account Statement files, undetected differences could occur. Further, CSU-P risks federal disallowances due to its non-compliance with the federal Direct Loan requirements.

CFDA No. 84.268, FEDERAL DIRECT STUDENT LOANS.
COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.
CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.
TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0045

Colorado State University–Pueblo (CSU-P) should establish a process for reconciling federal Direct Loan payment information contained in CSU-P’s financial records and Common Origination and Disbursement School Account Statements data files on a monthly basis. Any differences identified should be investigated and resolved immediately.

RESPONSE

COLORADO STATE UNIVERSITY – PUEBLO CAMPUS

AGREE. IMPLEMENTATION DATE: FEBRUARY 2016.

CSU-Pueblo’s Controller’s Office will work to improve collaboration with the Financial Aid Office to ensure that reconciliations are performed monthly. These reconciliations will include the utilization of updated accounting system software to conduct automated reconciliations. Errors identified through the reconciliation process will be corrected in a timely manner. Finally, CSU-Pueblo hired a consultant to review the reconciliation processes and to make recommendations for improvement. The above efforts have been on-going and we expect to have fully implemented by February 2016.

STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL EDUCATION

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.
- § The Board administers the occupational education programs of the State at both secondary and postsecondary levels.
- § The Board administers the State's program of appropriations to Local District Colleges (LDCs) and Area Vocational Schools (AVSs).

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

The Colorado Community College System's (CCCS) operations and activities are funded primarily through tuition and fees; federal, state, and local grants; the College Opportunity Fund stipends; a fee-for-

service contract with the Department of Higher Education; and Amendment 50 funding. In addition, the SBCCOE receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

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

- § ARAPAHOE COMMUNITY COLLEGE (ACC). *Littleton.*
- § COLORADO NORTHWESTERN COMMUNITY COLLEGE (CNCC). *Rangely.*
- § COMMUNITY COLLEGE OF AURORA (CCA). *Aurora.*
- § COMMUNITY COLLEGE OF DENVER (CCD). *Denver.*
- § FRONT RANGE COMMUNITY COLLEGE (FRCC). *Westminster.*
- § LAMAR COMMUNITY COLLEGE (LCC). *Lamar.*
- § MORGAN COMMUNITY COLLEGE (MCC). *Fort Morgan.*
- § NORTHEASTERN JUNIOR COLLEGE (NJC). *Sterling.*
- § OTERO JUNIOR COLLEGE (OJC). *La Junta.*
- § PIKES PEAK COMMUNITY COLLEGE (PPCC). *Colorado Springs.*
- § PUEBLO COMMUNITY COLLEGE (PCC). *Pueblo.*
- § RED ROCKS COMMUNITY COLLEGE (RRCC). *Lakewood.*
- § TRINIDAD STATE JUNIOR COLLEGE (TSJC). *Trinidad.*

The following comments were prepared by the public accounting firm of KPMG, LLP, which performed the Fiscal Year 2015 audit work at the Colorado Community College System under contract with the Office of the State Auditor.

CONTROLS OVER DISBURSEMENTS NOTIFICATIONS TO OR ON BEHALF OF STUDENTS

FRCC, PPCC, ACC, RRCC, and OJC participate in several federal student financial aid programs authorized under Title IV of the Higher Education Act of 1965 (Title IV), including Direct Loans, Pell, and Federal Work Study. Title IV establishes general rules for notifying students or parents receiving loan disbursements. FRCC distributed \$69,527,098, PPCC distributed \$40,454,190, ACC distributed \$22,095,908, RRCC distributed \$21,724,600 and OJC distributed \$6,218,052 in Title IV funds to students during Fiscal Year 2015.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to assess the adequacy of FRCC's, PPCC's, ACC's internal controls over and compliance with the federal reporting requirements related to disbursement notification for students who received Title IV funding during Fiscal Year 2015. Additionally, the purpose of the audit work was to assess the adequacy of RRCC's and OJC's remediation of the prior year significant deficiency issued for Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work included reviewing a sample of 40 students who received Title IV direct loan funding through FRCC, PPCC, ACC,

RRCC, and OJC during Fiscal Year 2015 to determine whether the colleges properly notified the student or parent, as applicable, of the appropriate conditions of the disbursement. The audit work also included reviewing FRCC's, PPCC's, and ACC's internal controls over disbursement notifications. Of the 40 students tested, nine were from FRCC, eight each were from PPCC, ACC, and RRCC, and seven were from OJC. No exceptions were identified at FRCC, PPCC, RRCC or OJC.

Title IV establishes general rules that apply to student financial aid direct loan programs and requires that an institution must notify the student, or parent, in writing of (1) the date and amount of the disbursement; (2) the student's right, or parent's right, to cancel all or a portion of that loan or loan disbursement and have the loan proceeds returned to the holder of that loan and (3) the procedure and time by which the student or parent must notify the institution that he or she wishes to cancel the loan. Institutions must notify a student no earlier than 30 days before, but no later than seven days after crediting the student's account and must give the student 30 days to cancel all or part of the loan. Additionally, Title IV requires that a school must ensure that loan counseling is conducted with each direct loan prior to making the first disbursement of the proceeds of a loan to a student borrower. The colleges have written policies in place instructing student financial aid staff to send out notification letters within the Title IV guideline and conduct loan counseling prior to disbursement of aid.

WHAT PROBLEM DID THE WORK IDENTIFY?

ACC could not provide evidence that the disbursement notification letters were sent within the required timeframe for eight of eight disbursements tested (100 percent).

WHY DID THE PROBLEM OCCUR?

ACC does not use a sufficient system of document retention to prove

that the compliance requirement was completed. Institution staff does not have a process in place to maintain evidence that required letters are sent to student aid recipients.

WHY DOES THIS PROBLEM MATTER?

A lack of adequate policies over Title IV disbursement notification processes increases the risk that ACC will not be in compliance with federal regulations and may result in federal sanctions.

CFDA Nos. 84.063, 84.268; FEDERAL PELL GRANT PROGRAM,
FEDERAL DIRECT STUDENT LOANS.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0046

Colorado Community College System should ensure that Arapahoe Community College implements appropriate internal controls over Title IV disbursement notifications to ensure that appropriate documentation is retained.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

AGREE. IMPLEMENTATION DATE: JANUARY 2016.

ACC will maintain electronic copies of the notification letters sent via the automated Banner process beginning spring term January 2016. In addition, the Director of Financial Aid, the Registrar and the Vice

President of Student Affairs attended the 2015 FSA Conference for training on the new and changing regulatory requirements and will continue to attend trainings annually to ensure ACC maintains compliance moving forward.

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING

FRCC, PPCC, ACC, RRCC, and OJC participate in several federal student financial aid programs authorized under Title IV of the Higher Education Act of 1965 (Title IV), including Direct Loans, Pell, and Federal Work Study. Title IV establishes general rules for reporting changes in student enrollment to the National Student Loan Data System (NSLDS). These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence. To report enrollment changes to the NSLDS, CCCS staff use a third party servicer, the National Student Clearinghouse (Clearinghouse), which acts as a single point of contact for reporting. School personnel generate enrollment reports through CCCS's Banner system and manually upload them to the Clearinghouse. The Clearinghouse then reports each school's student enrollment information to the NSLDS.

FRCC distributed \$69,527,098, PPCC distributed \$40,454,190, ACC distributed \$22,095,908, RRCC distributed \$21,724,600 and OJC distributed \$6,218,052 in Title IV funds to students during Fiscal Year 2015.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to assess the adequacy of FRCC's, PPCC's, and ACC's internal controls over and compliance with the federal reporting requirements related to changes in enrollment status for students who received Title IV funding during Fiscal Year 2015. Additionally, the purpose of the audit work was to assess the adequacy of RRCC's and OJC's remediation of the prior year significant deficiency issued for Fiscal Year 2014. At that time, we recommended CCCS provide oversight and training to assist RRCC and OJC with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely manner. These internal controls should include policies and procedures to ensure required information is reported to the NSLDS from the Clearinghouse in accordance with Title IV regulations.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work included reviewing a sample of 40 students who graduated from, withdrew from, dropped out of, or enrolled but never attended FRCC, PPCC, ACC, RRCC, and OJC during Fiscal Year 2015 to determine whether the colleges reported the students' enrollment status changes in compliance with Title IV federal regulations. The audit work also included reviewing FRCC's, PPCC's, ACC's, RRCC's and OJC's internal controls over reporting of enrollment status changes. Of the 40 students tested, nine were from FRCC, eight each were from PPCC, ACC, and RRCC, and seven were from OJC.

Title IV establishes general rules that apply to students who have an enrollment status change and receive Title IV funding. The schools must ensure the Clearinghouse responds to the NSLDS within 15 days

of receiving a roster from NSLDS. It is each institution's responsibility to understand their individually-required Clearinghouse transmission schedules to the NSLDS, as Title IV guidance requires institutions to be responsible for timely reporting, whether they report directly or via a third-party service provider. Because the institutions tested scheduled roster transmission schedules from the NSLDS every 30 days, and Title IV requires responses to the rosters in 15 days, the schools have 45 days from the day they are notified of a status change to report that change to NSLDS.

WHAT PROBLEM DID THE WORK IDENTIFY?

Overall, we identified problems with 17 of the 40 (43 percent) student enrollment status changes we tested. We noted the following specific exceptions:

- § For six of the nine (67 percent) enrollment status changes tested at FRCC, staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, for five of the nine (56 percent), the enrollment changes were reported from 6 to 159 days later than the Title IV enrollment reporting requirement. Additionally, for three of the nine (33 percent) status changes, the effective date reported by FRCC did not agree to the date the student's status changed according to school records.
- § For 5 of the 8 enrollment status changes tested at PPCC (63 percent), staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, for 4 of 8 (50 percent), the enrollment changes were reported from 20 to 72 days later than the Title IV enrollment reporting requirement. Additionally, for 2 of the 8 (25 percent) status changes, the effective date reported by PPCC did not agree to the date the student's status changed according to school records.

- § For 2 of the 8 enrollment status changes tested at ACC (25 percent), staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, one enrollment change was reported 57 days later than the Title IV enrollment reporting requirement. Additionally, for 1 of the 8 status changes (13 percent), the effective date reported by ACC did not agree to the date the student's status changed according to school record.

- § For 1 of the 8 enrollment status changes tested at RRCC (13 percent), staff failed to ensure the enrollment status change was reported to the NSLDS in compliance with federal regulations. Specifically, the enrollment change was reported 28 days later than the Title IV enrollment reporting requirement.

- § For 3 of the 7 enrollment status changes tested at OJC (43 percent), staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, the enrollment changes were not reported for the Title IV enrollment reporting requirement.

WHY DID THE PROBLEM OCCUR?

Due to the findings issued over the enrollment reporting compliance requirement during fiscal year 2014, CCCS reported that it worked to implement policies and procedures during Fiscal Year 2015 to correct this finding. For example, during fiscal year 2015 CCCS provided oversight and training to the colleges to ensure they reported enrollment status changes within federal requirements, and that the colleges had effective monitoring processes in place over the Clearinghouse to ensure submissions are timely and accurate. However, these corrective improvements were not fully implemented until the end of the Spring 2015 semester. We were unable to test that the corrective action had been implemented as of June 30, 2015, due to the timing of when the corrective action was implemented. Further, a Banner system error occurred in the Fall Semester of Fiscal Year

2015 that did not appropriately trigger the status change reporting to the Clearinghouse for students that had an official withdrawal during the semester. CCCS staff reported that this system error was detected and corrected by CCCS for the Spring semester. However, we still identified errors with students that had an enrollment change in the Spring 2015 semester. The errors identified from the Spring 2015 semester were a result of manual errors incurred at the respective college and not the Banner system error.

WHY DOES THIS PROBLEM MATTER?

A lack of adequate policies over Title IV enrollment status change reporting, including timely and accurate reporting of status change information to NSLDS increases the risk that FRCC, PPCC, ACC, RRCC and OJC will not be in compliance with federal regulations, and may result in federal sanctions.

CFDA Nos. 84.063, 84.268; FEDERAL PELL GRANT PROGRAM, FEDERAL DIRECT STUDENT LOANS.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0047

Colorado Community College System (CCCS) should provide oversight and training to assist Front Range Community College, Pikes Peak Community College, Arapahoe Community College, Red Rocks Community College, and Otero Junior College with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely and accurate manner. These internal controls should include formalizing policies and procedures, such as gaining access to National Student Loan Data System (NSLDS)

separately, if necessary, to ensure required information is reported to the NSLDS in accordance with Title IV regulations.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

AGREE. IMPLEMENTATION DATE: FEBRUARY 2016.

Policies and procedures were formalized with the Registrar's group as a result of the 2014 Audit Findings, including resolving program parameter errors that led to the reporting of improper attendance status, and late processing outside of the required timeframes. All colleges worked in collaboration to update reporting schedules to report on a 21 day schedule throughout the year. Beginning the spring 2015 term, CCCS resolved the timing and remaining errors from prior year. The Department of Education made significant changes in the reporting format and data requirements for Enrollment Reporting, effective October 1, 2014, reporting both campus-level and program-level enrollments which were not accurately reported to NSLDS during Fiscal Year 2015.

The Banner programming for the Student Information System did not provide support for the extraction of data and creation of Enrollment Reporting files by the October 1, 2014, deadline and Colleges that utilized the Clearinghouse or reported directly to NSLDS were impacted by the lack of support.

CCCS will work directly with the schools to ensure more stringent quality assurance methods are established and encourage attendance at Federal Student Aid Conferences and implement tools provided by NSLDS to ensure third party reporting is timely and accurate. Banner programming will be revised in February 2016 and will address the remaining changes related to October 1, 2014, and October 1, 2015, regulations.

METROPOLITAN STATE UNIVERSITY OF DENVER

Organization Established in 1965 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 60 major fields of study and 87 minors, 30 certificates, and 33 licensure programs through its College of Business; School of Education, College of Letters, Arts and Sciences; and College of Professional Studies. Degrees include Bachelor of Science, Bachelor of Arts, Bachelor of Fine Arts, Bachelor of Music, Bachelor of Music Education, and three Masters. Academic bachelor programs range from the traditional, such as English, art, history, biology, and psychology, to business related degrees in computer information systems, accounting and marketing, and professional directed programs in nursing, healthcare management, criminal justice, pre-medicine, prelaw, and pre-veterinary science. Master programs include art in teaching, social work, and professional accountancy.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen, LLP, which performed Fiscal Year 2015 audit work at the University under contract with the Office of the State Auditor.

NOTIFICATION OF DISBURSEMENT OF STUDENT FINANCIAL AID

Title IV regulations require that universities notify students of certain information as prescribed by federal regulations when loans are disbursed to a student's account. Regulations require such notifications go to parents when excess loan funds are paid to the parents versus the students.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University notified students or parents, as applicable, of required information during Fiscal Year 2015 as prescribed by federal regulations.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested 32 students who received SFA loan or TEACH grant disbursements during Fiscal Year 2015 to determine whether the students or their parents, as applicable, were notified of the information required by federal guidelines. For TEACH grants, Perkins Loans, and Federal Direct Loans (including PLUS), the University is required to notify students or parents in writing of (1) the date and amount of the federal financial aid disbursement; (2) the student's right, or parent's right, to cancel all or a portion of a loan or loan disbursement and have the loan proceeds returned to the holder of the loan or the TEACH grant payments returned to the Department of Education; and (3) the procedure and time by which the student or

parent must notify the institution that he or she wishes to cancel the loan, TEACH grant, or TEACH grant disbursement per 34 C.F.R., 668.165.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We noted that none of the 32 students tested received any type of notification that contained information on the student's and/or parent's right to cancel all or a portion of the SFA loan and the procedure and time by which the student and/or parent must notify the University that he or she wishes to cancel the loan. Specifically, we found that the University notifies students or parents when loans are approved and, at the beginning of each term, they notify students or parents when loans are expected to be disbursed during the term rather than prior to each disbursement.

WHY DID THE PROBLEM OCCUR?

The University was made aware of the issue at the beginning of Fiscal Year 2015, as we reported it as a finding in our Fiscal Year 2014 report. University staff reported that they did not have the resources in Fiscal Year 2015 to address the problem.

WHY DOES THIS PROBLEM MATTER?

As a result of not providing students or parents with the required SFA notifications during Fiscal Year 2015, the University was out of compliance with federal program regulations. This problem could lead to potential federal sanctions.

CFDA Nos. 84.268, 84.379; FEDERAL DIRECT STUDENT LOAN, TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0048

Metropolitan State University of Denver (MSU Denver) should implement a process to ensure that students are notified of each Student Financial Aid loan and Teacher Education Assistance For College and Higher Education (TEACH) grant disbursement and that the notification includes all elements of communication as required by federal regulations. This process should include providing training to University staff to ensure they have a sufficient understanding of Student Financial Aid requirements surrounding disbursements.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

MSU Denver implemented both a loan certification letter and a loan disbursement letter beginning the 2015-16 academic year. The loan certification letter is emailed to the student/borrower that notifies them that a loan request has been processed and is now in the certification process. The disbursement letter is emailed notifying the borrower that their loan request has been disbursed into their student account and also informs them of options if they no longer wish to take out these loans. These notification emails are sent to those who have accepted Direct Loans, PLUS/Grad PLUS, alternative (private) loans and TEACH.

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING – INITIAL RECORD REPORTING

Universities are required to notify lenders and guaranty agencies of the status of student aid recipients by accessing the National Student Loan Database (NSLDS) website and creating the Enrollment Reporting Summary Report.

Under the Pell grant and loan programs, schools must complete and return the Enrollment Reporting roster file within 15 days of receipt from the U.S. Department of Education. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Once received, universities 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. The University utilizes a third party servicer, the National Student Clearinghouse (NSC), to assist with this process.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University uploaded roster files timely in accordance with federal regulations during Fiscal Year 2015.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested 40 students 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 2015 to determine whether the University reported the student's change in status within the federally required timeframe.

Enrollment information must be reported to NSLDS within 15 days whenever attendance changes for students. (Pell, 34 C.F.R., Section 690.83(b)(2); FFEL, 34 C.F.R., Section 682.610; Direct Loan, 34 C.F.R., Section 685.309).

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that, for 9 of 40 students we reviewed, the University did not report the student's change in enrollment status information into NSLDS website within the required timeframe. We noted that all 9 exceptions were instances of students unofficially withdrawing. We noted that the error report, which the University uses to check their data before sending to the NSC does not include unofficial withdrawals.

WHY DID THE PROBLEM OCCUR?

The University does not have a review process in place to ensure that student enrollment data reported to the NSLDS is accurate and reported in a timely manner.

WHY DOES THIS PROBLEM MATTER?

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

program requirements. 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 ED; consequently, students could be over awarded or under awarded federal financial aid, be obligated to return federal financial aid funds or obligation to pay back amounts on loans depending on the specific change to their enrollment status.

CFDA Nos. 84.063, 84.268; FEDERAL PELL GRANT PROGRAM,
FEDERAL DIRECT STUDENT LOANS.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0049

Metropolitan State University of Denver should implement a reconciliation process whereby the registrar generates a monthly report that contains reportable enrollment status changes that is compared to enrollment status changes reported to National Student Loan Data System (NSLDS) within the past month that includes unofficial withdrawals. The reconciliation should be reviewed by a second individual of supervisory authority to ensure that the student enrollment data reported to the NSLDS is accurate and reported in a timely manner.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Registrar's Office has created and implemented a time status report that is run prior to submitting to the National Student

Clearinghouse (NSC). The Registrar's Office will begin running this on a weekly basis and ensure it is reviewed by the Systems Analyst and Associate Registrar to ensure that student enrollment data is reported to NSLDS accurately.

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING – CORRECTION OF ERRORS

The National Student Loan Data System (NSLDS) is the USDOE's central database for student aid. All schools participating in the SFA programs are required to report student enrollment data to the NSLDS through an enrollment roster file and have online enrollment access.

Under the Pell grant and the loan programs, at least every 60 days, the USDOE sends a roster file containing student enrollment status and other data to each participating institution; each institution must certify the information and return the Enrollment Reporting roster file within 15 days of receipt to the USDOE. Once received, each institution 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. In addition, timely and accurate enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days.

After the institution submits the enrollment roster file, if there are any records that did not pass the NSLDS enrollment reporting edits, an institution will receive an Error/Acknowledgment file from NSLDS with the records that did not pass the edits. The institution then has 10 business days to address the errors and submit the revised roster file to NSLDS. As outlined by the OMB A-133 Compliance Supplement, auditors are required to review the NSLDS Enrollment Reporting Summary Report (as referred to as the SCHER1 by the USDOE) report to ensure compliance.

The University, like many large schools, contracts with the National Student Clearinghouse (NSC) to process their enrollment reporting to NSLDS. While NSC and other third-party servicers process the USDOE report on behalf of the institutions with which they contract, those institutions, including the University, are fully responsible for timely reporting, whether they report directly or via a third-party servicer.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University uploaded roster files and corrected errors timely in accordance with federal regulations during Fiscal Year 2015.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We selected 40 students that either 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 2015 for testing. Our test was designed to determine whether the University reported the student's change in enrollment status within the federally required timeframe of 30 days.

In addition, we reviewed SCHER1 to ensure that the campuses were submitting roster files within the required 15-day timeframe and correcting and resubmitting errors to NSLDS within 10 days as required by federal regulations.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found 9 of 40 errors in the accuracy of the reported statuses in the sample of 40 enrollment status changes we selected, as reported in finding #2. In addition, we discovered during our review of the SCHER1 report that the University had not corrected errors identified by NSLDS within the required timeframe. After uploading batch roster updates to NSLDS within the required timeframe, the campuses' error/acknowledgment file from NSLDS is available to them via their NSC services. In an attempt to correct the errors, NSC resubmitted the files within the required 10 days; however, some of those records continued to not pass the NSLDS enrollment reporting edits. We noted no additional uploads by NSC to correct these errors until the next enrollment roster request from NSLDS, which occurs approximately every 30 days.

WHY DID THE PROBLEM OCCUR?

As previously discussed, the campuses utilize the NSC to report student information to NSLDS. The University did not have a monitoring process in place to ensure that the NSC corrected errors in a timely manner.

WHY DOES THIS PROBLEM MATTER?

Failure to properly report and correct information submitted to the USDOE through the NSLDS increases the risk of material non-compliance with federal Student Financial Aid program requirements. 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 the USDOE; consequently, this could impact a student's obligation to pay back amounts on loans depending on the specific change to their enrollment status.

CFDA Nos. 84.063, 84.268, FEDERAL PELL GRANT PROGRAM,
FEDERAL DIRECT STUDENT LOANS.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0050

Metropolitan State University of Denver (University) should institute a process to monitor the third party servicer to ensure National Student Clearinghouse (NSC) is performing the duties they are contracted to perform. This should include taking steps to ensure that the University identifies and addresses error files and requires the NSC to correct and resubmit the affected files within the required 10 days.

RESPONSE

**METROPOLITAN STATE UNIVERSITY OF
DENVER**

AGREE. IMPLEMENTATION DATE: JANUARY 29, 2016.

The Registrar's Office will develop a process with NSC to ensure the correct steps are being taken to comply with the required 10 day turnover.

MANAGEMENT REVIEW CONTROLS OVER BORROWER DATA TRANSMISSION

Universities are required to report all Student Financial Aid loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the U.S. Department of Education's Common Origination and Disbursement (COD) website within 30 days of loan disbursement. Each month, the COD provides universities with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. Universities are required to reconcile these files to their financial records.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University reconciled SAS data files to its records each month during Fiscal Year 2015 and, if so, whether the reconciliations were reviewed by someone other than the preparer.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We requested three monthly reconciliations of SAS data files to financial records from Fiscal Year 2015 to determine whether the University performed and reviewed the reconciliations as required by federal regulations.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the University did not maintain documented evidence that the reconciliations were reviewed. While no evidence of the performance of the control was maintained, we noted that the SAS data files agreed to the University's financial records and as such, no instances of noncompliance were identified.

WHY DID THE PROBLEM OCCUR?

The University does not have policies and procedures in place to ensure that evidence is maintained of the review of SAS reconciliations.

WHY DOES THIS PROBLEM MATTER?

Failure to maintain documented evidence of the performance of the reconciliation procedures increases the risk of material noncompliance in the SFA program.

CFDA No. 84.268, FEDERAL DIRECT STUDENT LOANS.

COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0051

Metropolitan State University of Denver should document the review of the reconciliation of the School Accounts Statements data file to its financial records.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Office of Financial Aid and Scholarships developed a process late in the 14-15 academic year in which reconciliation reports are loaded into Banner on a monthly basis and reviews are conducted within a timely manner.



DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) is solely responsible for managing and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado [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.

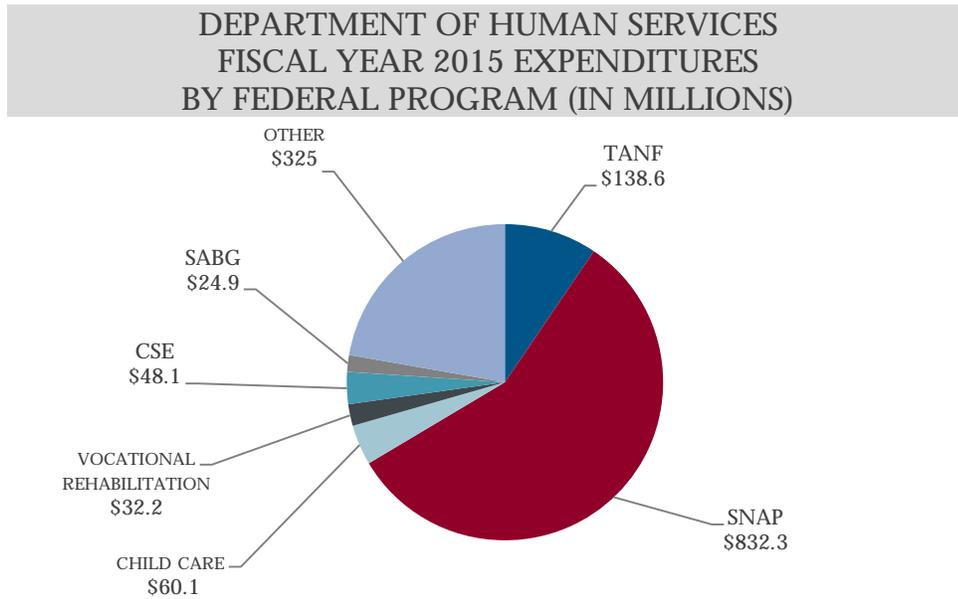
In Fiscal Year 2015, the Department was appropriated nearly \$1.9 billion and approximately 4,961 full-time-equivalent (FTE) staff.

During Fiscal Year 2015, the Department expended approximately \$1.5 billion in federal funds. As part of our Fiscal Year 2015 audit, we tested the Department's compliance with federal grant requirements for the following six programs:

- § Temporary Assistance for Needy Families (TANF)/Colorado Works Program
- § Supplemental Nutrition Assistance Program (SNAP)
- § Child Care and Development Program Cluster
- § Rehabilitation Services - Vocational Rehabilitation Grants to States
- § Block Grants for Prevention and Treatment of Substance Abuse (Substance Abuse Block Grant SABG)
- § Child Support Enforcement (CSE)

In Fiscal Year 2015, the Department's expenditures for these programs were approximately \$1.1 billion. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and State program requirements.

The following chart shows total expenditures by federal program.



SOURCE: 2015 Statewide Schedule of Expenditures of Federal Awards .

The results of our Fiscal Year 2015 audit identified errors resulting in recommendations for all of the programs tested. We identified two MATERIAL WEAKNESSES and three SIGNIFICANT DEFICIENCIES related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

CASH MANAGEMENT

The Department operates on a reimbursement basis with the federal government for its federal grants, expending 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 C.F.R., 205] that prescribe specific methods and timeframes for drawing down federal funds. The purpose of these regulations are 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.

Under CMIA, the State must enter into a formal agreement with the federal Department of the Treasury to establish reimbursement schedules for selected federal programs that have been awarded to the State. In Colorado, the Department of the Treasury, on behalf of all the departments in the State, enters into the Treasury-State Agreement (Agreement) with the federal Department of the Treasury. For Fiscal Year 2015, Colorado's CMIA agreement included 15 federal programs administered by various State agencies, including four grant programs administered by the Department of Human Services: Supplemental Nutrition Assistance Program (SNAP non-administrative/benefit program) (CFDA No. 10.551), State Administrative Matching Grants for SNAP (CFDA No. 10.561), Temporary Assistance for Needy Families (TANF) (CFDA No. 93.558), and Child Support Enforcement (CFDA No. 93.563).

Four additional programs administered by the Department are not specifically covered within the Agreement but are subject to the Transfer Rules: Vocational Rehabilitation Grants to States (CFDA No. 84.126), Child Care and Development Block Grant (CFDA No. 93.575), Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA No. 93.596), and Block Grants for Prevention and Treatment of Substance Abuse (CFDA No. 93.959).

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We performed initial walk-throughs of the Department's cash management process, performed transactional analyses of data in the State's accounting system, the Colorado Operations Resource Engine (CORE), and tested a sample of federal expenditures and related draws to determine the Department's timeframes for the request and receipt of federal reimbursement for the expenditures during Fiscal

Year 2015. We also reviewed the Agreement and the Department's cash management procedures for daily reconciliations along with a sample of program reconciliations of the funds requested and federal funds received.

We also reviewed a sample of 40 federal grant expenditures made by the Department during Fiscal Year 2015 for seven Department programs covered under the Agreement and/or the Transfer Rules that we tested as part of the 2015 audit. As noted below, we did not test SNAP non-administrative/benefit expenditures. We compared the expenditures with their related federal reimbursements to determine the length of time between the date of the expenditure and the date of reimbursement, or the draw pattern. We compared the expenditures' draw patterns to either the required timeframe documented within the Agreement or an estimated timeframe related to the Transfer Rule requirements, as applicable.

The purpose of the audit work was to review the Department's internal controls over its cash draw process and to determine whether the Department complied with federal cash management requirements during Fiscal Year 2015.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We compared the results of our test work against the regulations within the Agreement and Transfer Rules for payments clearing the State's bank that should result in the receipt of the federal reimbursements within specific timeframes as noted below:

- § The Agreement in place for the State during Fiscal Year 2015 specified a 5-day draw pattern for three Department programs: State Administrative Matching Grants for SNAP, TANF, and Child Support Enforcement. Therefore, the time between when the Department's expenditure is made and the receipt of federal funds should be 5 days. The Agreement included a zero-day draw pattern for the SNAP non-administrative/benefit program because benefit

expenditures under the program are funded by the federal government through automatic Electronic Funds Transfer (EFT) process and the State, therefore, does not expend State funds for that portion of the program. As a result, we did not perform cash management testing related to the SNAP non-administrative/benefit program.

- § Federal Transfer Rules [31 C.F.R., 205.33] specify that a State must minimize the time between the drawdown of federal funds from the federal government and their disbursement for federal program purposes. For purposes of our testing, we measured the Department's draws under the Transfer Rules against a 5 day draw pattern.
- § Department procedures require that the Department's cash management accountant complete daily reconciliations (daily cash verifications) of the federal draw requests made against funds received through the three federal draw systems. The Department receives daily reports from the CORE system that are used to submit reimbursement requests through one of the three federal reimbursement systems depending on the programs. In addition, Department policies require that Department program staff prepare reconciliations on a scheduled basis in accordance with federal reporting timeframes to reconcile expenditures against federal funds received for the various programs. The cash management accountant is to use the reconciliations by the program accountants to clear reconciling items identified through the daily cash reconciliation between the federal draw systems and CORE.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Department did not request federal reimbursement for expenditures in a timely manner during Fiscal Year 2015. Specifically, we found the following:

- § The Department only requested federal reimbursement for a limited amount of federal expenditures for Fiscal Year 2015 until mid-August 2015, or 1.5 months after the beginning of the fiscal year. Specifically, the Department requested reimbursement for expenditures made from July 1 through July 21 relative to payments made in the State's previous accounting system, the Colorado Financial Reporting System (COFRS). However, when the State implemented CORE, the Department then discontinued reimbursement requests until mid-August. Further, the Department did not complete daily cash reconciliations until mid-August.
- § For 6 of 22 expenditures we tested under the Agreement (27 percent), the Department drew down federal funds from 11 to 59 days later than the 5-day pattern.
- § For 2 of 18 expenditures we tested under the Transfer Rules (11 percent), the Department drew down federal funds from 1 to 12 days later than the 5-day draw pattern.

We also found that the Department staff did not complete program reconciliations of federal expenditures to cash receipts timely during Fiscal Year 2015 for the seven programs we tested. Specifically, while the Department reported that staff began the reconciliations in Fiscal Year 2015, they did not complete all of the program reconciliations until the first half of Fiscal Year 2016. Further, the Department had not provided reconciliations for 2 of the 7 programs by the end of our audit testwork in March 2016.

We also found reconciling items identified by Department staff within the reconciliations that had not been resolved at the time of our review. For example, the reconciliations identified the following:

- § Funds were drawn against the wrong grant award. For example, \$148,000 was drawn against a 2013 Child Care grant instead of the 2014 Child Care grant.
- § Funds were requested within the federal reimbursement system,

but not recorded in CORE. For example, \$390,000 in funds were requested within the federal reimbursement system in January 2015 for Child Care, but not entered onto CORE.

- § Fund requests were recorded in CORE, but were not recorded in the federal reimbursement system. For example, approximately 14 reimbursement requests totaling \$2.7 million dollars for the TANF program made in August/September 2014 were recorded in CORE but were not shown as a draw in the federal reimbursement system.
- § Fund requests recorded in CORE and the federal reimbursement system did not match. For example, a draw for the Child Care program shown in the federal reimbursement system as \$1,900 more than the same draw recorded in CORE.

WHY DID THE PROBLEM OCCUR?

The Department reported that it was late in drawing down federal reimbursements and did not complete daily cash verifications and program reconciliations of federal funds requested and received during Fiscal Year 2015 due to the State's implementation of CORE. Specifically, the Department indicated that initial problems with the validity and accuracy of CORE reports, as well as staff time spent in CORE implementation issues, did not enable them to make draws or complete cash reconciliations in a timely manner.

In addition, due to the Department's delays in completing the cash reconciliations until Fiscal Year 2016, the reconciliations did not provide an effective internal control over identifying and correcting errors in a timely manner and thus, created additional delays in the reimbursement process.

Further, the Department did not have an effective process to ensure that cash management policies and procedures were updated to reflect new processes resulting from CORE implementation at the beginning

of Fiscal Year 2015, and that staff were adequately trained and held accountable for preparing reconciliations in a timely manner.

WHY DOES THIS PROBLEM MATTER?

Due to the issues identified, the State was out of compliance with federal cash management requirements during Fiscal Year 2015. In addition, the delays in the receipt of federal reimbursement led to lost interest opportunities for the State. This amount could be significant given that the State expended \$265 million in federal expenditures for the seven programs tested during Fiscal Year 2015.

CFDA Nos. 10.551, 10.561; SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM, STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM.

CFDA No. 84.126; VOCATIONAL REHABILITATION GRANTS TO STATES.

CFDA No. 93.558; TEMPORARY ASSISTANCE FOR NEEDY FAMILIES.

CFDA No. 93.563; CHILD SUPPORT ENFORCEMENT.

CFDA No. 93.575; CHILD CARE AND DEVELOPMENT BLOCK GRANT.

CFDA No. 93.596; CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND.

CFDA No. 93.959; BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE.

COMPLIANCE REQUIREMENT: CASH MANAGEMENT.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0052

The Department of Human Services (Department) should ensure that it complies with federal cash management regulations, including the Cash Management Improvement Act. This should include strengthening its cash management internal controls by:

- A Ensuring that staff complete daily reconciliations of federal funds requested and received in total, and monthly reconciliations of federal funds requested and received by program, and that errors are identified and corrected in a timely manner.
- B Updating cash management policies and procedures to address changes resulting from the implementation of the State's accounting system, the Colorado Operations Resource Engine (CORE).

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: JULY 2016.

The cash management accountant began reconciling cash receipts in the bank with the prior day's draws in the federal system sometime during Fiscal Year 2016. The program accountants whose programs receive federal funds are working toward monthly reconciliations of cash draws for each grant to federal revenues in the State's CORE system. Now that the State Treasury has gotten caught up on approving cash receipts in CORE, this process should be easier for the accountants to accomplish in a timely manner. For Fiscal Year 2016, the cash receipts in the bank will be reconciled to the cash draws and the cash draws will be reconciled to the federal revenues/expenditures for the year in total. Beginning July 2016, the cash draws will be reconciled by the cash management accountant to the cash receipts in the bank on a daily basis and the cash draws will be reconciled to the federal revenue/expenditures by the program accountants on a monthly basis.

- B AGREE. IMPLEMENTATION DATE: JULY 2016.

The cash management accountant will draft the procedures now followed for drawing cash from the federal systems, preparation and submission of cash receipts to the Treasury, reconciliation of

cash drawn for the federal systems to the cash in the bank each day, preparation and submission of the quarterly federal cash reports on the federal system. The program accounting unit will draft standard procedures for reconciling cash draws on a monthly basis for each grant to the revenues/expenditures for that grant in CORE.

SNAP QUALITY ASSURANCE ANNUAL REPORT

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

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

The SNAP QA staff provides data from the monthly reviews to the federal Food and Nutrition Service (FNS) within the U.S. Department of Agriculture (USDA). The Department compiles the results of the monthly reviews for each federal fiscal year into an internal annual report, which discusses the overall accuracy of county caseworkers' SNAP eligibility determinations and related payments during the federal fiscal year.

Based on payment error rates, the Department is also required to submit to FNS a corrective action plan that discusses the causes of the SNAP payment errors identified and the actions the Department plans to take in order to reduce payment errors.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

The purpose of the audit work was to determine the Department's progress in implementing our Fiscal Year 2013 audit recommendation related to the SNAP program. Specifically, at that time we recommended that the Department fully implement its corrective action plan as demonstrated by reducing the SNAP payment error rate to a level at or below the national average for eligible and ineligible cases and requiring county caseworkers to attend SNAP training on at least an annual basis.

We reviewed the SNAP QA Federal Fiscal Years 2011 through 2014 annual reports and the Department's monthly reported totals for Federal Fiscal Year 2015. We performed our review to determine the trend of error rates identified for both eligible and ineligible households for Federal Fiscal Years 2011 through 2014 and to determine whether the Department was at or below the national averages for payment error rates. We also reviewed the Department's 2013 through 2015 corrective action plans to determine how the Department planned to reduce its SNAP error rates and performed testing to determine whether the Department adhered to its corrective action plans. In addition, we obtained and reviewed the Department's

Fiscal Year 2015 training documentation for SNAP caseworkers to determine whether the Department required caseworkers to attend SNAP trainings during the year.

HOW WERE RESULTS MEASURED?

According to federal regulations [7 C.F.R., 275.23(d)(2)], the Department is subject to liability if the State agency's payment error rate for eligible households, for two consecutive federal fiscal years, is 105 percent of the national average. In addition, federal regulations [7 C.F.R., 275.19(c)] require the Department to implement new corrective actions, if the proposed corrective action plan is not effective in substantially reducing or eliminating deficiencies.

The Department indicated that it provided training to county caseworkers through the following courses during Fiscal Year 2015: "Food Assistance Tune Up," "Expanding Foundations," and webinar training sessions. We performed testwork to determine whether caseworkers attended these training sessions for SNAP in Fiscal Year 2015.

WHAT PROBLEM DID THE AUDIT WORK FIND?

Overall, we found that the Department has not fully implemented the prior year audit recommendation related to SNAP and has not ensured that SNAP payment error rates are at or below the national average. First, while we determined that the Department has made progress in reducing its SNAP payment error rate for eligible households since our Fiscal Year 2013 audit, we noted that the Department's error rate for eligible households has fluctuated, but has continued to be above the national average error rate since that time. Specifically, as shown in the following table, the Department's reported SNAP payment error rate for eligible households improved from 5.59 percent in Federal Fiscal Year 2013 to 4.26 percent in Federal Fiscal Year 2014, and its national ranking among the 50 states and 3 territories improved from 46 in Federal Fiscal Year 2013 to 27 in Federal Fiscal Year 2014. The

Department's Federal Fiscal Year 2015 draft report indicates that the SNAP payment error rate has declined further to 3.90 percent. However, because the federal government has not yet reviewed the Department's results for Fiscal Year 2015, the results noted in the report, including the payment error rates, are subject to change.

DEPARTMENT OF HUMAN SERVICES SNAP PAYMENT ERROR RATES FOR ELIGIBLE HOUSEHOLDS AMOUNTS OF OVER- AND UNDER- ISSUED SNAP PAYMENTS FEDERAL FISCAL YEARS 2011 – 2015*					
	2011	2012	2013	2014	2015*
NATIONAL AVERAGE PAYMENT ERROR RATE	3.80%	3.24%	3.20%	3.66%	3.48%
COLORADO PAYMENT ERROR RATE	4.45%	4.55%	5.59%	4.26%	3.90%
COLORADO'S NATIONAL RANKING ¹	34	36	46	27	TBD
COLORADO ESTIMATED TOTAL AMOUNT OF OVER ISSUED SNAP BENEFITS	\$24,791,020	\$26,283,206	\$33,929,420	\$25,025,819	TBD
COLORADO ESTIMATED TOTAL AMOUNT OF UNDER ISSUED SNAP BENEFITS	\$9,077,327	\$10,755,624	\$12,105,885	\$7,603,769	TBD
SOURCE: Supplemental Nutrition Assistance Program Quality Assurance Federal Fiscal Years (FFY) 2011, 2012, 2013, and 2014 Annual Reports.					
* The 3.48% represents the national average payment error rate through June 30, 2015. The 3.90% represents information from the internal Draft Federal Fiscal Year 2015 Report provided by Quality Assurance for the Department payment error rate. The data provided on a monthly basis will be reviewed by the FNS and the final error rates, national ranking, and total over and under issued SNAP benefits will be provided to the Department subsequent to that review.					
¹ This ranking is out of 53. The 53 includes 50 states and 3 territories that administer the SNAP QA program.					

Second, we also found that the Department's error rates for ineligible households continue to exceed the national average and Colorado continues to rank near the bottom of all states and territories. As shown in the following table, the Department's SNAP Case and Procedural Error Rates for ineligible households has improved somewhat since Fiscal Year 2012, but continues to rank at the bottom of all states and territories.

DEPARTMENT OF HUMAN SERVICES SNAP PAYMENT SNAP CASE AND PROCEDURAL ERROR RATES FEDERAL FISCAL YEARS 2011-2015*					
	2011	2012	2013	2014	2015*
NATIONAL AVERAGE CASE AND PROCEDURAL ERROR RATES	N/A	27.27%	25.25%	25.48%	21.98%
COLORADO SNAP CASE AND PROCEDURAL ERROR RATES	N/A	68.79%	52.83%	53.14%	40.68%
COLORADO'S NATIONAL RANKING ¹	N/A	53	51	51	TBD
SOURCE: Supplemental Nutrition Assistance Program Quality Assurance Federal Fiscal Years 2011, 2012, 2013, and 2014 Annual Reports.					
* The 21.98% represents the national average case and procedural error rate through June 30, 2015. The 40.68% presents the information from the internal Draft Federal Fiscal Year 2015 Report provided by Quality Assurance for the Department's case and procedural error rates. The data provided on a monthly basis will be reviewed by the FNS and the final error rates and national ranking will be provided to the Department subsequent to that review.					
¹ This ranking is out of 53. The 53 includes 50 states and 3 territories that administer the SNAP QA program.					

Third, we found that while the Department provided county caseworkers SNAP related trainings during Fiscal Year 2015 the Department did not require the trainings to be mandatory. As a result, 17 of the 64 counties did not have any caseworkers in attendance at the “Food Assistance Tune Up” training (27 percent); 23 counties did not have any caseworkers in attendance at the “Expanding Foundations” training (36 percent); and 15 counties did not have any caseworkers in attendance at any of the webinar training sessions (23 percent).

WHY DID THE PROBLEM OCCUR?

The Department has not addressed the prior audit recommendation by fully implementing its 2013 through 2015 SNAP corrective action plans, ensuring caseworkers attend mandatory training, and are adequately trained on SNAP issues, or reduce the SNAP error rates to a level at or below the national average.

While the Department has made progress in implementing its corrective action plan and reducing the payment error rate, the

progress has not been significant enough to reduce the payment error rate to a level at or below the national average.

Also, while the Department indicates it uses a “train the trainer” approach between large and small counties that allows caseworkers from large counties to attend the training and then train caseworkers from smaller counties, the Department does not track this activity and therefore, cannot demonstrate that it is occurring. In addition, Department staff reported that they could not track which employees attended the webinar, only the county. The lack of tracking attendance does not allow the Department to identify those county employees that should attend training sessions.

WHY DOES THIS PROBLEM MATTER?

The Department’s high SNAP error rates indicate that the Department is not properly overseeing the SNAP program to ensure that eligible beneficiaries are receiving the proper amount of SNAP benefits. For example, the Department noted in its Federal Fiscal Year 2014 Annual Report that, “There is a potential for Colorado to have 72,978 households receiving the incorrect amount of benefits each month.” In addition, by not ensuring that county department of human/social services caseworkers attend mandatory training on the importance of determining eligibility and benefit payments accurately, the Department risks continuing to have caseworkers improperly issue SNAP benefits and continuing to have high payment error rates.

The Department was not eligible to receive additional federal incentive money for the program. For Fiscal Year 2014, the federal government reported that the State was not eligible to receive a portion of the \$48 million in federal SNAP “bonuses to State agencies that demonstrate high or improved performance in administering SNAP.” In order to avoid possible sanctions, or the loss of federal bonuses, the Department should ensure that its payment error rates improve to levels at or below the national average.

CFDA Nos. 10.551, 10.561; SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, SUBRECIPIENT MONITORING.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0053

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

- A Reducing its payment error rates for SNAP to a level at or below the national average.
- B Ensuring that all county departments of human/social services' SNAP caseworkers are adequately trained on risk areas related to SNAP eligibility. This should include requiring all SNAP caseworkers to attend SNAP specific trainings on at least an annual basis. In addition, the Department should maintain documentation of any training events, including course names, trainers, hours, dates, and employee attendance.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Department will continue reducing its payment error rates (PER) for SNAP to a level at or below the national average.

Colorado has made improvements in its PER, culminating in the removal of its liability status by the United States Department of Agriculture, Food and Nutrition Services Division on December 19, 2014. The Department continues to work with its county partners through the Colorado Food Assistance Matters meetings to improve performance by focusing on root causes and developing meaningful corrective action plans.

B AGREE. IMPLEMENTATION DATE: OCTOBER 2016.

The Department will continue training county departments of human/social services' SNAP caseworkers on SNAP eligibility and will mandate annual training based upon certain risk areas. The Department has made substantial gains in training county staff on root causes and methods to improve payment accuracy. Significant resources were committed to developing training information for county technician use via the train-the-trainer model and other tools such as SNAP Chats Webinars. These efforts will continue along with an emphasis on material specific to payment accuracy. In cooperation with the Staff Development Center, the Department is implementing an evaluative-based approach to understanding current knowledge and increasing the application of strategies beneficial to payment accuracy. The Department also will implement a method to maintain documentation of the training events.

VOCATIONAL REHABILITATION PROGRAM

In 1973, the United States Congress enacted the Rehabilitation Act, which authorized grants to assist states in operating programs designed to provide vocational rehabilitation services to individuals with disabilities. In Colorado, the Department's Division administers

the State's vocational rehabilitation programs and services, including the Vocational Rehabilitation Program (Program). Colorado's Program provides a variety of services to help unemployed and employed individuals with disabilities prepare for an occupation, enter into employment, retain current employment, and regain employment. The Program has 230 staff, 28 field offices, and three satellite locations in Colorado that provide a range of services to participants, including vocational counseling, job placement, tuition for higher education, and physical and mental restoration, among many other services. During Fiscal Year 2015, the Program provided services and application assistance to 15,428 individuals.

The Program is funded with state and federal funds. The federal government provides reimbursement for 78.7 percent of eligible rehabilitation expenditures up to the total annual federal grant for Colorado, which was approximately \$41 million in Federal Fiscal Year 2015. The State provides matching funds of 21.3 percent for these federal dollars through general funds as well as local government funds that are from school districts that contract with the Division to provide vocational rehabilitation services to students. During Fiscal Year 2015, Program revenues totaled about \$37.2 million and Program expenditures totaled about \$42.6 million.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

The purpose of the audit work was to assess the Program's compliance with federal and state program eligibility requirements and review the Department's internal controls over eligibility. In addition, we reviewed the Department's progress in implementing the performance audit recommendations included in our Fiscal Year 2014 Statewide Single Audit Report related to the Program. Specifically, at that time we recommended that the Department:

- § Implement a written policy specifying minimum requirements for communicating with unemployed participants.

- § Provide training to Program field office staff on Program requirements.
- § Institute a supervisory review process to ensure that financial need analysis forms are completed correctly as required by policy, including that information used to complete each applicant's analysis form to calculate the participant's required contribution is properly documented; the participant's required contribution is documented in the participant's Individualized Plan for Employment; and participants pay the required contributions.

We reviewed a sample of 60 Program case files for participants who received vocational rehabilitation services during Fiscal Year 2015. We obtained and reviewed the data entered into the Program's electronic case management system, the Accessible Web-Based Activity and Reporting Environment (AWARE), as well as the supporting documentation within the case file to determine whether data was properly input into AWARE and that these participants were accurately deemed eligible for benefits.

HOW WERE THE RESULTS MEASURED?

We applied the following regulations during our testing:

- § **CASE FILE DOCUMENTATION.** Federal regulations [34 C.F.R., 361.47 (a)] specify that the designated State unit must maintain a record of service for each applicant and eligible individual. According to the Program's Vocational Rehabilitation Policy Manual (Manual), counselors are required to include various documentation in participants' hard-copy case files or AWARE, including participant's identification, Client Fiscal Responsibilities Form, and proof of income verification
- § **TIMELINESS.** Federal regulations [34 C.F.R., 361.41] require that eligibility determination for a Program applicant be determined within 60 days of the application submission. If necessary, the counselor and the applicant can document their agreement to extend the eligibility determination period. In addition, the

Program's Manual (4.2) states that the client record shall include a Rights and Responsibilities form signed and dated by the individual at the time of application. The Program's Manual (10.5) also requires that re-determinations of the participant's economic need shall be conducted and documented at least annually and within 45 days after any other time when the participant's financial circumstances change.

§ **INDIVIDUALIZED PLAN FOR EMPLOYMENT (IPE).** The IPE outlines the services that the participant needs to achieve his or her employment outcome or goal. We applied the following criteria for IPEs:

- ▶ The Program's Manual (11.3) states that the time between the eligibility determination and finalization of the participant's IPE shall not exceed 90 Calendar Days. An extension of time to prepare the IPE shall be agreed upon by the participant and the Program counselor. The extension shall be written and shall describe the additional data needed and the length of additional time required.
- ▶ The Program's Manual (11.8) requires that the entire IPE shall be reviewed at least annually by a counselor. The counselor shall assure that the annual IPE review is conducted and documented in the client record.
- ▶ The Program's Manual (11.5.7) states that regardless of the approach that a client selects for the purposes of developing the IPE, each IPE shall include the anticipated cost, over the life of the IPE, of every good and service, with few exceptions, listed on the IPE.
- ▶ The Program's Manual (11.5.1 and 11.5.2) states that the agreed upon employment outcome and identified rehabilitation services shall be indicated on the IPE.

- § **CASE CLOSURE.** The Program's Manual (17.5) notes that the counselor may close a client record for several reasons. For example, the case may be closed if the participant is in prison or jail, is no longer interested in receiving services, has not made sufficient progress toward employment, or Program staff are unable to locate the participant. The Manual requires Program staff to make three attempts to contact the participant over a period of 45 days utilizing all available methods prior to closing a client record.
- § **COMPARABLE SERVICES AND BENEFITS.** The Program's Manual (10.1) notes that comparable services and benefits available to an individual under any program shall be explored and utilized to meet all or part of the cost of any vocational rehabilitation service except those that are exempted. In addition, the Program counselor shall document the search, and the availability of comparable benefits and services, using a case note within AWARE.
- § **COMMUNICATION.** The Program's Manual (11.7) requires Program staff and the client to engage in regular communication, documenting at least one contact every 30 days, to monitor the progress in meeting service objectives.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

In 34 of the 60 case files we tested (57 percent), we identified at least one error, as described in more detail below. These problems resulted in a total of \$104,557 in known questioned costs, \$82,286 of these costs were paid with federal grant funds. Specifically:

- § **MISSING DOCUMENTATION.** In 20 cases, the hard-copy case files, or AWARE were missing required documentation, including participant's identification, Client Fiscal Responsibilities Form, and proof of income verification. The missing documentation resulted in known questioned costs of \$5,335.

- § **TIMELINESS.** We identified the following timeliness issues:
- ▶ In one case, the counselor did not determine eligibility within 60 days and did not document that there was an extension agreement between the counselor and applicant.
 - ▶ In a second case, the counselor did not sign the eligibility determination form until 86 days after the applicant's eligibility was determined.
 - ▶ In a third case, a Rights and Responsibilities form was signed after the participant received services, instead at the time of application.
 - ▶ In another case, a financial need re-determination was not completed during Fiscal Year 2015.
- § **IPE.** We identified the following issues related to the IPE:
- ▶ In seven cases, the counselors did not complete the IPEs within 90 days and did not document an extension, or the counselor did not complete a new IPE for the participant by the scheduled date noted on the previous IPE. The amount of time it took to finalize the participant's IPE plan ranged from 9 days to 386 days after the initial 90-day requirement or the expiration of the prior IPE. In one example, a post-employment service plan expired on June 30, 2014, and a new plan was not prepared until April 24, 2015, or 297 days later. During that period, the participant received services totaling \$99,123.
 - ▶ In six cases, anticipated costs were not documented in the IPE.
 - ▶ In one case, the IPE was not reviewed annually.
- § **CASE CLOSURE.** In nine cases, the files contained documentation showing an acceptable cause for closing the cases, as required by Program policy, but the cases were either not closed within the required timeframe of 45 days from the last participant contact, or

were not closed at all by Program staff. The closed cases reviewed were closed from 5 to 282 days after the 45-day requirement.

- § **COMPARABLE BENEFITS.** In two cases, the IPE noted that it was not necessary to search for comparable benefits when comparable benefits were required. In seven cases, the counselor did not document the search for availability of comparable benefits and services within the AWARE system.

- § **DATA ENTRY/CONSISTENCY.** In one case, the information in AWARE did not match the information on the IPE. Specifically, the counselor incorrectly entered the effective date of the IPE into AWARE. In two cases, the employment goal in the IPE did not match the employment goal in the comprehensive assessment, another form that must be completed when establishing employment goals. In five cases, the Financial Need Analysis form was not completed properly. Specifically, two forms were missing a selection of client certification of financial status, one form included an income amount that did not match the income verification supporting documentation, one form was missing all information except a signature, and one form was not dated. Data entry/consistency errors resulted in known questioned costs of \$99.

- § **COMMUNICATION.** In three cases, the Program counselor did not have contact with the client at least once every 30 days. The time it took a counselor to engage with the participant ranged from 49 to 100 days in excess of the 30-day requirement.

WHY DID THE PROBLEM OCCUR?

While the Department made improvements to the Program since our Fiscal Year 2014 audit by instituting written policies to address issues identified in the audit, providing training, and instituting a supervisory review process, we found that the training provided and current supervisory reviews have not been effective in ensuring that Program counselors comply with Program requirements. In addition, the Department's monitoring process over the Program does not appear to

be effective in identifying and addressing the types of errors identified through our audits. The issues identified indicate that the Department needs to provide additional training and strengthen its supervisory review and monitoring processes to ensure improvements are made.

WHY DOES THIS PROBLEM MATTER?

Maintaining accurate and complete case file documentation, performing timely eligibility determinations, completing accurate and timely IPEs, as well as ensuring frequent communication and timely case closure is important to demonstrate the Department's ability to manage the Program and maintain compliance with federal and State requirements. Further, errors in case file documentation or data entry can cause inaccurate eligibility determinations, which could result in the inappropriate expenditure of State and federal funds. Finally, infrequent contact with Program participants could lead to participants not receiving timely services or losing motivation to follow through with their employment plans.

CFDA No. 84.126; REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN FEDERAL QUESTIONED COSTS OF \$82,286 IDENTIFIED IN 34 OF 60 FILES SELECTED.

RECOMMENDATION

2015-0054

The Department of Human Services should strengthen controls over the Vocational Rehabilitation Program (Program or DVR) to ensure compliance with federal and state eligibility requirements and with the Program's policy manual by:

- A Improving the supervisory review process to ensure that counselors follow the Program's policy manual regarding case file documentation, Individualized Plan for Employment annual review, financial need analysis redetermination, timely case closure, proper data entry, and required communication.
- B Continuing to train Program staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, annual review of Individualized Plan of Employment, required communication contact with clients and case closure procedures, including best practices for case management and data entry documentation.
- C Strengthening its monitoring process to ensure that issues such as those identified in our audit are targeted and resolved by Program staff.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: AUGUST 2016.

DVR will improve the supervisory review process by implementing the recommendations of a LEAN team. In May 2015, DVR created a Lean Quality Team to develop improvements to the Supervisory Review Tool and process to strengthen monitoring and accountability of compliance to Program policy and create a more robust and valid quality assurance process. The Team completed work in February 2016, and improvements are scheduled for implementation in April 2016. Key improvements include: statistically based sampling with randomized case selection; revisions to the wording of questions to reduce ambiguity and clarify intent; updating of the Coaching Review Tool (CRT) process (compliance and best practice feedback from supervisor to counselor); monthly management reporting of compliance ratings that roll-up from each counselor to district offices to regions; and

incorporation of quarterly compliance reporting and follow up of compliance results into the Program's monthly performance review process (formerly C-Stat). DVR also revised its Service Delivery Policy to provide more clarity to field staff regarding case management practices, including minimum elapsed time with no contact prior to consideration of case closure, minimum requirements for communicating with participants, defining meaningful client contact, and documentation of those efforts/responses.

B AGREE. IMPLEMENTATION DATE: APRIL 2017.

DVR will continue efforts to train program staff. From December through February 2016 the Program's Director and Deputy Director of Field Services met with the staff of each district office to seek input regarding operational issues and potential areas of improvement post the 2014 audit implementations. These meetings reinforced the need for a more efficient case management process, documentation of case management best practices, and improved training in all areas related to case management policy and process. To accomplish this, the Department will form a Lean Process Improvement team to further identify changes in case management process and develop training needed to improve case management documentation and supervisory review. The Lean Team recommendations will be completed by December 2016. Test groups for new processes will be identified and will test new processes. Training will be rolled out and completed by February 2017, with Division-wide roll out completed by April 2017. DVR will also fill a vacant position for a dedicated training resource.

C AGREE. IMPLEMENTATION DATE: AUGUST 2016.

DVR will strengthen its monitoring process by implementing the following enhancements to the quality assurance process to improve targeting and resolution of issues: (1) Program Quality Assurance will perform statistically based monitoring of the Coaching and Review Tool (CRT) to ensure supervisory review of files is completed, counselors are coached on concerns, corrections

are completed; (2) inclusion of CRT compliance ratings in quarterly compliance reporting and reports discussed at leadership team meetings; and (3) addition of CRT compliance rating objectives to the PMP's performance plans of district supervisors and regional managers.

COLORADO WORKS/TANF

The federal Temporary Assistance for Needy Families program (TANF or Program) (CFDA No. 93.558) was created in 1996 by the federal Personal Responsibility and Work Opportunity Reconciliation Act and is overseen at the federal level by the U.S. Department of Health and Human Services. The Department's Employment and Benefits Division operates this Program as the "Colorado Works" program. The Colorado Works/TANF program is designed to assist participants in terminating their dependence on government benefits by promoting job preparation, work, strengthening families, providing for positive youth development, and healthy relationships. Specifically, the Colorado Works/TANF program has the following five goals:

- § Ensuring that county departments and program partners have the tools, resources, and training needed to implement financial assistance programs that are accurate and timely.
- § Building capacity and providing opportunities for low-income Coloradans to prepare for, gain, and retain employment.
- § Identifying and promoting strategies to increase household income and economic stability.
- § Serving as a financial safety net for the aged, disabled, children, and parents while participating in work-related activities.

- § Promoting family and individual safety and stability, healthy relationships, and well-being.

The Department is responsible for ensuring that all expenditures under Colorado Works/TANF are appropriate and that the State complies with federal and state requirements for this program. Operationally, Colorado counties and the Department share the responsibility for ensuring that only eligible beneficiaries receive public assistance benefits under Colorado Works/TANF. Families apply for Colorado Works/TANF benefits at their local county departments of human/social services. County caseworkers enter information into the Colorado Benefits Management System (CBMS) to determine households' eligibility for benefits. County eligibility workers must re-determine each individual's eligibility on a bi-annual basis. The Federal Department of Health and Human Services (HHS) holds states accountable for meeting required Work Participation Rates (WPR).

WPR is a process measure that tracks the number of hours individuals spend in federally-specified countable activities. The WPR measures how well states engage families in these certain federally defined activities. WPR is comprised of two measurements that the Department must meet: the all-family rate and the two-parent rate. The all-family rate is based on work-eligible individuals' total hours of participation in federally countable work activities. The two-parent rate is based on the same standard; however more hours may be required. Both rates are calculated using the same formula. A case is counted as "participating" if an individual meets a minimum number of hours in a month in a specific activity (or a combination of specific activities).

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

During Fiscal Year 2015 the Program's expenditures totaled approximately \$303 million (in federal and State funds).

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the WPR that HHS reported to the Department for Federal Fiscal Years 2010 through 2013 and to perform audit testwork to determine if the Department met the required participation rates.

In addition, the purpose of the audit work was to review the Department's monitoring controls over eligibility determinations of applicants and Colorado Works/TANF benefit payments during Fiscal Year 2015, as well as its compliance with the related Program requirements. We also reviewed the Department's progress in implementing our Fiscal Year 2014 audit recommendation related to Colorado Works/TANF. Specifically, at that time we recommended that the Department continue to monitor the counties for Colorado Works/TANF compliance, and provide training on case file documentation and processing IEVS hits. We also recommended that the Department resolve payment calculation issues identified during our Fiscal Year 2013 audit. Specifically, we were unable at that time to determine whether payment calculation issues were caused by caseworker error or CBMS programming issues. The Department agreed to investigate and resolve the issues and subsequently determined that a CBMS programming fix was required.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE THE RESULTS MEASURED?

During our Fiscal Year 2015 audit, we reviewed the Department's Federal Fiscal Years 2010 through 2013 WPRs to determine the trend of participation rates for those years, and determine if the Department met the federal requirements for the WPR as calculated by HHS.

According to federal regulations [45 C.F.R., 261.21], the Department must achieve a 50 percent minimum overall, or all-family, participation rate minus any caseload reduction credit. In addition, federal regulations [45 C.F.R., 261.23], state that the Department must achieve a 90 percent minimum two-parent participation rate minus any caseload reduction credit. The caseload reduction credit is calculated by HHS separately for each state annually for the federal fiscal year. Colorado's caseload reduction credit is calculated using caseload information from CBMS as well as information provided by the Department. Once HHS calculates the required participation rates using the caseload reduction credit, it notifies the Department via letter whether or not it met the required rates for that fiscal year. The calculation and communication is typically provided 2 to 3 years after the end of the federal fiscal year in question. For example, Federal Fiscal Year 2012 calculations were provided to the Department on May 28, 2015.

In addition, we tested a sample of 60 Colorado Works/TANF benefit payments totaling \$22,849 issued between July 1, 2014, and June 30, 2015, and the associated beneficiary case files for the Program. We reviewed the eligibility information in CBMS as well as the case files related to these payments to determine whether the payments were made only to eligible beneficiaries, benefits were correctly calculated on the basis of the information entered into CBMS, authorized payments were supported by documentation in the case files, applications were processed in a timely manner, IEVS hits were researched and resolved, and data was accurately entered into CBMS based on the documentation in the hardcopy case files.

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

- § **IEVS HITS.** According to federal regulations [45 C.F.R., 205.56], within 45 days of receiving an IEVS hit, the county caseworker must determine whether the information affects eligibility or the amount of Colorado Works/TANF payments and address the hit, as appropriate.

- § **INDIVIDUAL RESPONSIBILITY CONTRACT (IRC).** Federal regulations [42 USC 608, 2009], state that the IRC must be completed and signed within 30 days after the individual is determined eligible for the Program.
- § **FOLLOW-UP ON FELONY CONVICTIONS.** According to the United States Code [21 USC 862, 2011], any individual convicted of a federal or state offense involving possession of a controlled substance shall, at the discretion of the court, be ineligible for any or all federal benefits for up to a year, be required to complete a drug treatment program, be required to perform community service, or any combination of these.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Based on our review of the Department's WPRs for Federal Fiscal Years 2010 through 2013, and its related communication from HHS, we found that the Department missed its required WPRs for two of the four fiscal years. In addition, we noted that the Department's calculated WPRs have declined over the past four fiscal years.

The following table lists the overall and two-parent required participation rates and Department participation rates for Federal Fiscal Year 2010 through 2013.

DEPARTMENT OF HUMAN SERVICES COLORADO WORKS/TANF PROGRAM OVERALL AND TWO-PARENT PARTICIPATION RATES FEDERAL FISCAL YEARS 2010 THROUGH 2013				
FISCAL YEAR	ADJUSTED ALL-FAMILY REQUIRED PARTICIPATION RATE ¹	DEPARTMENT ALL-FAMILY PARTICIPATION RATE	ADJUSTED TWO-PARENT REQUIRED PARTICIPATION RATE ¹	DEPARTMENT TWO-PARENT PARTICIPATION RATE
2010	0%	33.6%	4.1%	28.6%
2011	0%	32.1%	4.1%	23.6%
2012 ²	35%	23.8%	75.1%	20.1%
2013 ²	40%	24.2%	80.3%	17.8%

SOURCE: Federal Department of Health and Human Services letters to the Department
¹ Adjusted required participation rate results from the caseload reduction credit.
² Caseload reduction credit for Fiscal Years 2012 and 2013 was 14.9 percent and 9.7 percent respectively, compared to 50 percent for the previous 2 years due to a temporary change in federal law.

In addition, in 7 of the 60 benefit payments tested (12 percent), we identified at least one error related to outstanding IEVS hits and the IRC. One of the seven errors resulted in a total of \$1,896 in known questioned costs; \$1,616¹ (SEE PAGE 203) of these costs were paid with federal grant funds. Specifically:

- § **OUTSTANDING IEVS HITS.** In five cases, IEVS hits were noted in the case file but neither the case file nor CBMS contained any evidence that the county caseworkers had researched and resolved the IEVS hits. None of the IEVS hits affected eligibility; therefore, there are no known questioned costs related to these exceptions.
- § **INDIVIDUAL RESPONSIBILITY CONTRACT (IRC).** In two cases, the IRC was not signed by either the beneficiary or the case worker. One of these errors resulted in a total of \$1,896 in known questioned costs.
- § **FOLLOW-UP ON FELONY CONVICTIONS.** In one case, the beneficiary noted a drug felony conviction on his/her redetermination form. The case worker did not document the follow-up to determine whether this household was still eligible until after we notified the Department of the error. Because the beneficiary was deemed

eligible after the follow-up, no known questioned costs are related to this exception.

We test compliance with TANF/Colorado Works annually as part of the financial and compliance audit of the State. The following table summarizes the identified rates of and level of weakness for the internal control errors we found during the 5-year period of Fiscal Years 2011 through 2015.

DEPARTMENT OF HUMAN SERVICES COLORADO WORKS/TANF PROGRAM ASSESSED LEVELS ¹ OF INTERNAL CONTROL WEAKNESS AND ASSOCIATED INTERNAL CONTROL ERROR RATES FISCAL YEARS 2011 THROUGH 2015		
FISCAL YEAR	INTERNAL CONTROL WEAKNESS ² LEVEL	INTERNAL CONTROL ERROR RATE
2011	DEFICIENCY IN INTERNAL CONTROL	7.5%
2012	MATERIAL WEAKNESS	45%
2013	MATERIAL WEAKNESS	55%
2014	SIGNIFICANT DEFICIENCY	17%
2015	SIGNIFICANT DEFICIENCY	12%

SOURCE: State of Colorado Statewide Single Audit Reports.

¹ Assessments determined and reported by the Office of the State Auditor as part of the audit testwork of the Colorado Works/TANF program.

² Severity levels of control weakness are (1) deficiency in internal control: least severe, (2) significant deficiency: more severe, and (3) material weakness: most severe.

As demonstrated in the table, the internal control error rate has dropped for the past 2 years.

WHY DID THE PROBLEMS OCCUR?

The Department has indicated that work activity information has not sufficiently been reported in CBMS and, as a result, the Department's WPR have negatively been affected. The Department has taken steps, such as beginning to develop a work plan, revising county caseworker requirements for collecting and documenting work activities to assist in documenting work activities and demonstrating increased WPR.

While the Department provides training throughout the year, the issues identified in our audit indicates that it needs to provide additional training to county case workers regarding the importance

of accurately documenting work activity hours in CBMS, and following-up on IEVS hits, IRCs, and felony drug convictions. Additionally, it should strengthen its monitoring process to ensure compliance in the same areas.

While we did not identify payment errors similar to those identified in our Fiscal Year 2013 audit, we followed up with the Department on the status of its implementation of our related recommendation. The Department reports that it implemented system fixes to address the CBMS issues during Fiscal Year 2016, in October 2015.

WHY DO THESE PROBLEMS MATTER?

If the Department fails to meet the required WPR, it is at risk of losing a percentage of the Colorado Works/TANF funds it receives for that federal fiscal year. The Department is subject to a financial penalty based on how far it falls short of the required rate. The maximum penalty in the first year the Department misses the required WPR rate is 5 percent of the Colorado Works/TANF funds received, but it increases by 2 percent a year if it fails to achieve its required rates for multiple years in a row. While the Department reports that it is currently in the process of disputing the potential financial penalty for Federal Fiscal Years 2012 and 2013, it should take steps to meet the required rates for future years.

Further, the federal requirements for clearing outstanding IEVS hits, IRCs, and follow-up on drug felony convictions help to ensure benefit payments are made only to eligible individuals and the benefit payments are correct. The Department should strengthen existing internal controls to ensure that eligible beneficiaries receive the appropriate amount of Colorado Works/TANF benefits and that applicants not meeting the eligibility requirements are appropriately determined to be ineligible.

CFDA NO. 93.558, TEMPORARY ASSISTANCE FOR NEEDY FAMILIES.
COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED,

ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY, SUBRECIPIENT MONITORING, SPECIAL TESTS AND PROVISIONS.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

¹KNOWN FEDERAL QUESTIONED COSTS TOTAL \$1,616; \$134 WAS IDENTIFIED IN THE 60 PAYMENTS SELECTED, \$1,482 WAS IDENTIFIED IN THE PAYMENTS OUTSIDE OF THE 60.

RECOMMENDATION

2015-0055

The Department of Human Services (Department) should improve the administration of the Colorado Works/Temporary Assistance for Needy Families (TANF) program by:

- A Increasing its Colorado Works/TANF Work Participation Rates by training county caseworkers on requirements for correctly reporting work countable activity hours in Colorado Benefits Management System (CBMS), and monitoring the counties for compliance.
- B Continuing to provide county caseworker training on Income and Eligibility Verification System hits, Individual Responsibility Contracts, and required follow-up on felony convictions, and using its monitoring process for compliance.
- C Ensuring that CBMS system changes are made to address payment calculation errors identified in our Fiscal Year 2013 audit to correct the identified issues.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: TRAINING AND MONITORING—JUNE 2017,

INCREASING WORK PARTICIPATION RATES—JUNE 2020.

While the WPR rates were not met based on HHS calculations, the Department has yet to receive a response to the dispute letter that was submitted to HHS on July 28, 2015 and therefore does not have a final decision on the non-compliance for FFY 2012. However, the Department created a workplan in November 2015 and is actively working on strategies to increase the work participation rate, including systems and reporting enhancements, worker training, and monitoring. The Department has begun training county caseworkers on requirements for correctly reporting countable work activity hours in CBMS and will continue to train throughout SFY 2017. The Department will continue its monitoring efforts through already established mechanisms, such as regularly scheduled Quality Assurance reviews and Management Evaluation Reviews (Tier III). An additional monitoring mechanism through county reports will also occur during SFY 2017. Due to federal noticing timeframes, increased WPR rates per HHS calculations will occur in FFY 2020 for FFY 2017.

B AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Department has improved its performance over the last three years from 55 percent in SFY 2013 to the current rate of 12 percent in SFY 2015. The Department agrees to continue to provide county caseworker training throughout SFY 2017 and use its monitoring process to ensure compliance.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Department worked with the Office of Information Technology to address the issue that caused the payment calculation errors. The release occurred in October 2015 (project 8578). The Department has tested cases and validated that the system is working correctly.

COLORADO CHILD CARE ASSISTANCE PROGRAM—ELIGIBILITY

The federal Child Care and Development Fund Program Cluster (Program) provides financial assistance to states to increase the availability, affordability, and quality of child care services for low-income families in which the parents are working or attending training or educational programs. The Program (CFDA Nos. 93.575 and 93.596) was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, the Program is referred to as the Colorado Child Care Assistance Program (CCCAP). During Fiscal Year 2015, CCCAP expenditures totaled approximately \$111 million (federal and State funds).

The Department, through its Division of Early Care and Learning, is responsible for overseeing CCCAP and ensuring that the State complies with federal and state requirements for this program. CCCAP is administered at the local level by the county departments of human/social services and the Department is responsible for monitoring these counties' administration of the Program. The determinations of families' eligibility to receive subsidized child care under CCCAP are made by the county departments of human/social services through the Child Care Automated Tracking System (CHATS). Individuals apply for CCCAP at their local county department of human/social services. County case workers then enter applicant-provided data for eligibility determination into CHATS and determine whether the applicant is eligible for CCCAP. If the applicant is eligible, then the county pays the selected child care provider and CHATS calculates the appropriate parent fee based on the information entered into CHATS by the county case worker. The parent fee is a child care co-payment that is paid by a parent,

guardian, or an adult caretaker to the child care provider(s) prior to any state or county child care funds being paid to the provider(s). Applicant-provided information is maintained within the case files that are at the counties. Prior to closing a case, a county case worker must provide timely, written notice to the applicant notifying them that adverse action is going to be taken on the case. Adverse action is any action which adversely affects the applicant's eligibility.

The Division of Early Care and Learning is designated as the lead agency which administers CCCAP. Federal regulation [45 C.F.R., 98.10] requires the lead agency to develop a State plan which is then submitted for approval by the federal government.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's internal controls over and compliance with CCCAP requirements during Fiscal Year 2015. Our testwork specifically included reviewing the accuracy of eligibility determinations; 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 over county monitoring; and determining the accuracy of data in CHATS. In addition, we sought to review the Department's progress in implementing our Fiscal Year 2014 audit recommendation. Specifically, during that audit we recommended that the Department strengthen its internal controls over CCCAP by providing training to county caseworkers in the areas of eligibility and case management, and establish and implement an expanded monitoring process and reporting mechanisms to ensure eligibility determinations are appropriately and adequately documented in county case files. We also recommended that the Department make program changes to CHATS to notify case workers to reassess the parent fee when manually overriding eligibility.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed a sample of 40 CCCAP case files that were open during Fiscal Year 2015. 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 input into CHATS.

We applied the following criteria during our testing:

- § **INCOME.** State regulations [Section 3.905.B.1, 9 C.C.R., 2503-9] require parent fees to be based on gross income. In addition, State regulations [Section 3.903, 9 C.C.R., 2503-9] state that income eligibility must be based on the prior 30 Calendar Day period.
- § **DATA ENTRY.** Best practices necessitate that accurate data input is critical to ensure information input into CHATS is reliable and that only eligible applicants receive CCCAP benefits. This should include ensuring that the data input by caseworkers into fields within CHATS is consistent with information documented in the case files. In addition, for any system to be effective, the user must be able to rely on the data integrity of the information maintained within that system.
- § **TIMELY WRITTEN NOTICE OF ADVERSE ACTION.** State regulations [Section 3.903, 9 C.C.R., 2503-9] state that any written notice must be sent to the applicant within 1 Business Day when there is a decision to take adverse action concerning an applicant.
- § **ELIGIBILITY AND BENEFIT DOCUMENTATION.** State regulations [9 C.C.R., 2503-9] and the State plan require that a participant sign the application/re-determination form and release of authorization form.

We also performed testwork to determine the Department's implementation of the prior year recommendation. We made inquiries

of the Department regarding its training and county monitoring process and performed testwork over these processes to determine if they were effective. Additionally, we asked the Department how they were monitoring the counties for State regulations [Section 3.913.R.R.1, 9 C.C.R., 2503-9] that require counties to audit authorizations and payments for receiving child care assistance on a random basis using a risk-based approach. In any given year, the county is expected to audit at least 1 percent of the county's authorizations for that year to ensure eligibility payments are paid correctly.

Finally, we asked the Department about its progress regarding CHATS program changes to notify case workers to reassess the parent fee when manually overriding eligibility.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

In 13 of the 40 case files tested (33 percent), we identified at least one error. In one case, we identified two exceptions with the same case file. These errors resulted in a total of \$689 in known questioned costs; \$456¹ (SEE PAGE 211) of these costs were paid with federal grant funds. Specifically:

§ **INCOME CALCULATIONS.** In two instances, the counties did not use the correct information to calculate income. Specifically, we noted the following:

- ▶ In one instance, the county case worker incorrectly excluded holiday pay and incorrectly calculated income as \$1,271 instead of the \$1,392. This resulted in an understatement of household income, which caused a miscalculation of the parent fee. This led to questioned costs of \$26.
- ▶ In one instance, the county case worker used pay stubs from more than 30 days prior to the previous 30 Calendar Day period and excluded tip wages. This resulted in an

understatement of household income of \$83, which caused a miscalculation of the parent fee. This led to questioned costs of \$30.

- § **INCOME-RELATED DATA ENTRY.** In four instances, the county case workers did not enter correct income information into CHATS when determining eligibility. Two of these errors caused a miscalculation of the parent fees and resulted in the households overpaying a net amount of approximately \$5. The other two errors resulted in understated household income totaling \$1,146, which resulted in questioned costs of \$562.
- § **OTHER DATA ENTRY ISSUES.** There were three instances in which case file data was not appropriately entered or updated in CHATS. In one instance, the county case worker entered a different date in CHATS than the date the redetermination form was actually received by the county. In the other two cases, either CHATS was not updated with current employment information or with the participants' correct address.
- § **ADVERSE ACTION NOTICE.** In three instances, the case worker did not send adverse action notice to clients in a timely manner. Adverse action notices were sent from 128 to 242 days late.
- § **CASE FILE DOCUMENTATION.** In one case, the county did not obtain required release of authorization form prior to determining eligibility. There are no known questioned costs related to this exception.
- § **TIMELY PROCESSING OF APPLICATION.** In one case, the case worker did not process the application in a timely manner within the 15 Calendar Day requirement. The case worker processed the application 22 days after it was received. This is 7 days over the require timeframe. There are no known questioned costs related to this exception.

We identified the following issues related to our prior year audit recommendation to the Department:

- § **TRAINING.** We found that, while the Department provided two formal trainings to county caseworkers in the areas of eligibility and case management during Fiscal Year 2015, it did not require caseworkers from all counties to attend the trainings. Specifically, two counties did not send caseworkers to one training and three counties did not send caseworkers to the other training.
- § **MONITORING.** The Department implemented an expanded county monitoring process during Fiscal Year 2015 in which it reviews a random statewide sample of child care authorizations. However, the Department does not follow-up with the reviewed counties to ensure the errors found during the monitoring review are corrected. In addition, the Department stated that it does not monitor the counties to ensure that the counties are performing county audits as required by State regulations. We also found that the Department has not updated its policy manual since 2008 and, instead, refers counties to State and federal regulations for guidance.
- § **CHATS PROGRAM CHANGES.** The Department has not yet programmed CHATS to notify case workers to reassess the parent fee when manually overriding eligibility.

WHY DID THE PROBLEM OCCUR?

Although the Department has a monitoring process in place over the counties' administration of CCCAP, the errors we identified indicate both inadequate training of county personnel and inadequate State case file reviews of county CCCAP files in the areas of eligibility and case management. In addition, the Department's monitoring process does not include steps related to assessing counties' performance of State-required county audits. The Department indicated that the reason the policy manual has not been updated is due to staff

turnover, and that it does not provide the outdated policy manual to the counties for administration of CCCAP.

Finally, the Department stated that it will program CHATS to notify case workers to reassess the parent fee when manually overriding eligibility by January 2016.

WHY DOES THIS PROBLEM MATTER?

Inaccurate processing of case file information to determine eligibility can result in counties improperly granting CCCAP benefits to ineligible individuals 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.

CFDA No. 93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT.

CFDA No. 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY, AND SUBRECIPIENT MONITORING.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

¹ TOTAL KNOWN FEDERAL QUESTIONED COSTS OF \$456 IDENTIFIED IN 13 OF 40 CASES SELECTED.

RECOMMENDATION

2015-0056

The Department of Human Services (Department) should strengthen its internal controls over the Colorado Child Care Assistance Program (CCCAP) by:

- A Continuing to provide training to county caseworkers over CCCAP program areas, including areas to address the issues

identified in the audit, and requiring that caseworkers from each county attend.

- B Expanding its current county monitoring process to include audit resolution, including steps to monitor the counties and ensure that they are performing audits as required by State regulations.
- C Updating the policy and procedure manual and providing it to counties to use as guidance for administering the CCCAP program.
- D Programming the Child Care Automated Tracking System to notify case workers to reassess the parent fee when manually overriding eligibility.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Department agrees with this recommendation and will continue to provide training to county caseworkers over CCCAP program areas, including areas to address the issues identified in the audit, and will require that caseworkers from each county attend.

- B AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Department will expand its current county monitoring process to include follow up on audit resolution. The Department will also evaluate and review the monitoring requirements for counties and will ensure that we are monitoring counties for compliance with State regulations.

- C AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Department will update the policy and procedure manual and provide it to counties to use as guidance for administering the

CCCAP program.

D AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Department worked with the Office of Information and Technology to update the Child Care Automated Tracking System (CHATS) to notify the caseworker to reassess the parent fee when eligibility is manually overridden. The CHATS release occurred in December 2015 as originally intended.



DEPARTMENT OF LABOR AND EMPLOYMENT

The following recommendation relating to a deficiency in internal control classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2015, because the original implementation dates provided by the Department are in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF LABOR AND EMPLOYMENT PRIOR RECOMMENDATIONS SIGNIFICANT DEFICIENCY NOT REMEDIATED BY THE DEPARTMENT AS OF JUNE 30, 2015			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2015-0057	2014-073	Colorado Unemployed Benefits and Colorado Automated Tax Systems SIGNIFICANT DEFICIENCY	A [1]
			B [1]
			C DECEMBER 2016
			D DECEMBER 2016
			E [1]

SOURCE: Office of the State Auditor's recommendation database.
⁽¹⁾ This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.



DEPARTMENT OF PERSONNEL & ADMINISTRATION

Please refer to the introduction in the Department of Personnel & Administration's chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

OFFICE OF THE STATE CONTROLLER

The Office of the State Controller (OSC) is responsible for managing the financial affairs of the State of Colorado and preparing the State's Basic Financial Statements (Financial Statements) and Comprehensive Annual Financial Report (Annual Report) as required by Colorado Revised Statutes. The OSC is also responsible for ensuring that the systems used for recording the State's federal expenditures and revenues are functioning appropriately and that reports are available to state departments to ensure that the State complies with the associated federal and state program requirements. The OSC provides instructions and guidance to departments through its Fiscal Procedures Manual on financial and federal reporting requirements.

The OSC also maintains responsibility for certain federal reporting requirements. Specifically, the OSC is responsible for the preparation and submission of the State's Schedule of Expenditures of Federal Awards (SEFA) and the State's indirect cost plan as required by federal requirements. As part of this responsibility, the OSC is responsible for submitting the State's Data Collection Form to the federal government, as required by the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (Circular A-133)* [Section 320(b)]. The Data Collection Form contains the listing of federal programs and related

expenditures, and other information on the financial audit and the federal programs audited.

Our Fiscal Year 2015 audit resulted in five recommendations to the OSC related to federal compliance, including recommendations to address weaknesses in information technology systems that manage information used for both state financial activity and federal fund activities. We classified two of the findings as MATERIAL WEAKNESSES and three of the findings as SIGNIFICANT DEFICIENCIES.

Government Auditing Standards (Yellow Book, Section 7.39 through 7.43), 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 two recommendations in this section to be sensitive in nature and not appropriate for public disclosure; therefore, these recommendations have been generalized for public reporting purposes.

The issues identified and audit recommendations are described in the following sections of this chapter.

NON-COMPLIANCE WITH STATUTE AND FEDERAL REPORTING REQUIREMENTS

To manage the State’s financial affairs and prepare the Financial Statements and Annual Report, the OSC creates a chart of accounts at the start of the fiscal year to be used by all state departments. This chart provides departments with a standard set of accounting codes,

such as financial statement fund categories and balance sheet, revenue, and expenditure codes, to use when booking various transactions.

Prior to each fiscal year-end close, the OSC updates its Fiscal Procedures Manual (Manual) to provide state departments comprehensive guidance and direction for recording and monitoring information in the State's accounting system, the Colorado Operations Resource Engine (CORE). The Manual also communicates information departments need to provide to the OSC on formalized reports, or exhibits, for year-end financial reporting. For example, Exhibit K1, *Schedule of Federal Assistance for the Year Ended June 30, 2015*, is used to report federal expenditure information for each state department. After year-end close, the OSC compiles information contained on departments' submitted exhibits for inclusion in the State's financial statements. Lastly, the Manual provides information on any changes to fiscal procedures due to the implementation of new Governmental Accounting Standards Board (GASB) statements.

At the beginning of Fiscal Year 2015, the State replaced its 24- year-old financial reporting system, the Colorado Financial Reporting System (COFRS) with CORE with a "go live" date of July 7, 2014. Staff statewide enter a wide variety of information into CORE on an ongoing basis, including accounting transactions, budgeting information, grant information, and inventory management information. In addition, the State also implemented InfoAdvantage, a web-based software application, as the tool to report information from CORE. The OSC created reports in InfoAdvantage to assist in the creation of the State's Fiscal Year 2015 financial statements.

The implementation of CORE required State personnel to learn how to input transactions in a new manner and to use new reports in order to provide information to the OSC for use in creating the financial statements. Also, it required the OSC staff to develop new procedures for monitoring the State's financial transactions, and to develop numerous financial reports, including reports to create the State's Financial Statements and Annual Report.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We interviewed staff at the OSC and reviewed statutory and federal reporting requirements, federal communications, prior year and current year post-closing adjustments, guidance including the OSC-prepared Fiscal Year 2015 Fiscal Procedures Manual and subsequent revisions to the Manual, and OSC trainings that provided guidance to Departments on reporting requirements. We also reviewed the State's financial statements for Fiscal Year 2015. This included performing audit testwork related to the OSC's implementation of new Governmental Accounting Standards Board (GASB) statements. Specifically, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB statement No. 27* (GASB Statement No. 68), was implemented by the OSC in Fiscal Year 2015, so we reviewed the OSC's processes and procedures for determining the total amount of net pension liability, and related adjustments, to record on the State's financial statements.

The purpose of the audit work was to determine if the OSC was in compliance with financial reporting responsibilities defined by statute and federal reporting requirements defined by the federal Office of Management and Budget (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (Circular A-133)*. In addition, the objective of the audit work was to determine whether the State's financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles (GAAP).

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used the following criteria to determine if the OSC was in compliance with financial and federal reporting requirements:

- § State statute [Section 24-30-204(1), C.R.S.] requires that financial statements for the fiscal year be submitted by each department to the State Controller no later than August 25. The statute further requires that the State Controller prepare financial statements in accordance with GAAP and submit the financial statements to the governor and the General Assembly no later than September 20.
- § State statute [Section 24-30-204(3) C.R.S.] requires that the State's accounting records be closed no later than 35 days after the end of the fiscal year, which was August 4, 2015, for Fiscal Year 2015. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the State's accounting system in order to divide the financial details of the State into comparable periods.
- § *Circular A-133* [Section 320(a)] requires that the audit be completed and the Data Collection Form be submitted within the earlier of 30 days after the receipt of the auditor's report, or 9 months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit. The Data Collection Form includes the listing of federal programs and related expenditures, and other information on the financial audit and the federal programs audited. For Fiscal Year 2015, the OSC was required to submit the Data Collection Form no later than March 31, 2016.
- § For states and local governments, GASB establishes the generally accepted accounting principles through the issuance of GASB Statements. Starting in Fiscal Year 2015, GASB Statement No. 68 required the State to record its proportionate share of the Colorado Public Employees' Retirement Association's (PERA) defined benefit plan obligations (referred to as net pension liability) on the State's financial statements.
- § State statute [Section 24-30-201(1)(f) C.R.S.] specifies that the State Controller is responsible for coordinating 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 PROBLEM DID THE AUDIT WORK IDENTIFY?

The OSC experienced numerous delays in Fiscal Year 2015 and did not prepare and submit financial statements and related required reports in a timely manner or in accordance with GAAP related to the implementation of GASB Statement No. 68.

§ **THE OSC DID NOT MEET THE STATUTORY DEADLINE FOR THE FINANCIAL STATEMENTS.** Statutes require that the basic financial statements are prepared and submitted to the governor and general assembly by September 20, 2015. The basic financial statements were prepared and submitted on January 25, 2016, 4 months after the due date.

§ **THE OSC DID NOT MEET THE STATUTORY DEADLINE TO CLOSE THE BOOKS.** Statutes require that the official books of the State are closed by August 4, 2015. The financial accounting records were closed on October 9, 2015, more than 2 months after the due date.

§ **THE OSC DID NOT MEET FEDERAL DEADLINES TO SUBMIT THE DATA COLLECTION FORM.** *Circular A-133* requires that the Data Collection Form is submitted by March 31, 2016. It is expected to be submitted in June 2016, or nearly 3 months late, based on the anticipated completion date of the audit.

§ **THE OSC DID NOT PROPERLY IMPLEMENT GASB STATEMENT NO. 68 WITHIN THE STATE'S FINANCIAL STATEMENTS IN FISCAL YEAR 2015.** Specifically, we found the OSC did not record \$129.5 million of the net pension liability on the State's Annual Report. This amount represents the State's portion of the PERA pension liability specifically related to part of the Judicial Trust Fund, which should have been reported as part of the State's liability in accordance with

GASB Statement No. 68. After we identified the error through our audit testwork and notified the OSC, the misstatement was corrected.

WHY DID THE PROBLEM OCCUR?

Difficulties related to the State's implementation of CORE at the beginning of Fiscal Year 2015 directly contributed to delays in the preparation of the State's financial statements, closing the State's books timely, submitting federal reporting in a timely manner, and ensuring that the State financial statements are prepared in accordance with GAAP.

The OSC reported that it was unable to provide timely guidance to departments because, prior to the State going live with CORE in July 2014, a test environment was used for training and drafting guidance. The OSC worked with the CORE vendor to provide guidance and trainings beginning in April 2014, but they were based on notional data from the testing systems with the CORE vendor.

The OSC did not create, modify, and communicate procedures for financial administration to state departments in a timely manner. Specifically:

§ **THE OSC UPDATED THE CHART OF ACCOUNTS IN CORE WELL AFTER THE START OF FISCAL YEAR 2015.** This was problematic and caused delays, as noted below:

- ▶ State departments were originally instructed to book transfers to accounting codes 7005 and 9005 in CORE. However, as late as May 12, 2015, the OSC instructed departments to change all transfer accounting codes to 700X and 900X where "X" represents the first letter of the Department the transfer is being sent to, or received from.
- ▶ The OSC updated fund categories, or what fund every financial transaction will be included in on the financial statements,

applicable to Fiscal Year 2015 for two funds in CORE as late as January 8, 2016.

§ **THE OSC DID NOT FINALIZE THE FISCAL PROCEDURES MANUAL IN A TIMELY MANNER.** Specifically, the OSC formally completed the Manual in April 2015 and first provided the Manual to state departments in May 2015, and then provided incremental clarifications and revisions to the Manual through December 2015, halfway through Fiscal Year 2016. The revised Manual that was provided to departments on December 12, 2015, contained updated instructions for preparing Exhibit U2, *Other Disclosures*, but the update was provided after the Exhibit U2 due date of October 21, 2015. Thus, departments did not have timely, clear guidance for preparing OSC-required exhibits. This meant departments could not submit exhibits to the OSC by the due dates, or the OSC had to change due dates for exhibits if there were a large number of issues.

§ **THE OSC DID NOT FINISH THE FINANCIAL STATEMENT PROGRAMMING FOR CREATING AND UPDATING THE FINANCIAL STATEMENTS AND ANNUAL REPORT IN A TIMELY MANNER.** As of August 19, 2015, the financial statement programming was not finalized.

In addition to the causes listed, there were several other issues which caused delays. For instance, accounting periods are usually closed a few days after the end of the month. However, due to issues with labor allocation in CORE, periods were sometimes closed months after the end of the accounting period. The following are a list of separate findings and recommendations related to labor allocation and other issues that caused errors and delays:

- ▶ **LABOR ALLOCATION—MATERIAL WEAKNESS. (SEE RECOMMENDATION NO. 2015-0013)**—CORE was unable to capture labor allocation costs in a timely manner during Fiscal Year 2015.

- ▶ **QUARTERLY REPORTING—SIGNIFICANT DEFICIENCY. (SEE RECOMMENDATION NO. 2015-0016)**—Quarterly reports were not consistently collected and reviewed by the OSC.
- ▶ **INFOADVANTAGE REPORTING—MATERIAL WEAKNESS. (SEE RECOMMENDATION NO. 2015-0012)**—The OSC did not adequately design, test, and validate InfoAdvantage reports to ensure that the contents of the reports were accurate and sufficient.
- ▶ **EDIT CONTROLS IN CORE—SIGNIFICANT DEFICIENCY. (SEE RECOMMENDATION NO. 2015-005)**—The OSC did not have adequate edit controls in CORE during Fiscal Year 2015.
- ▶ **DEPRECIATION OF CAPITAL ASSETS—MATERIAL WEAKNESS. (SEE RECOMMENDATION NO. 2015-006)**—For Fiscal Year 2015, the OSC changed its procedure for calculating the depreciation of assets, resulting in errors in the depreciation calculation and entry into CORE.
- ▶ **BEGINNING BALANCES—SIGNIFICANT DEFICIENCY. (SEE RECOMMENDATION NO. 2015-007)**—The amounts posted in CORE for the beginning balances at the start of Fiscal Year 2015, or as of July 1, 2014, were not accurate throughout Fiscal Year 2015 and required numerous adjustments.

Finally, the OSC did not have complete processes and procedures related to ensuring the financial statements were prepared in accordance with GAAP when implementing GASB Statement No. 68.

WHY DOES THIS PROBLEM MATTER?

There was a significant increase in accounting entries that needed to be made to the State's financial statements after fiscal year-end due to the implementation of CORE for Fiscal Year 2015. Each year, the OSC and departments prepare adjustments during an OSC-provided

time period after fiscal year end in order to ensure financial reporting is accurate and complete. Any adjustments proposed after that time are considered “post-closing” adjustments. For Fiscal Year 2015, a significant number of post-closing entries were required to be made, as shown in the following table. Specifically, for Fiscal Year 2015, state departments and the OSC submitted 7,715 post-closing accounting adjustments, or an increase of 7,460 post-closing adjustments when compared to Fiscal Year 2014.

INCREASE IN POST-CLOSING ADJUSTMENTS			
	FISCAL YEAR 2015	FISCAL YEAR 2014	CHANGE
TOTAL POST-CLOSING ADJUSTMENTS	7,715	255	Increase of 7,460 adjustments (2,925%)
TOTAL DOLLAR AMOUNT OF ADJUSTMENTS	\$48 Billion	\$11 Billion	Increase of \$37 Billion
SOURCE: Office of the State Auditor’s analysis of Fiscal Year 2015 and 2014 post-closing transactions.			

Based on discussion with the OSC, a portion of the increase in post-closing transactions and amounts in Fiscal Year 2015 is due to changes in processes caused by the implementation of CORE. In CORE there are limitations to document sizes; therefore, there are substantially more entries in CORE than in COFRS. Included in these CORE entries are elimination and other presentation entries that are not adjustments, but entries that must be processed after the closing period for accurate financial statement reporting.

When the OSC does not adequately coordinate and communicate procedures for financial administration to State departments, the following issues occur:

- § During Fiscal Year 2015, State departments requested extensions from the federal government for submission of their federal reports. Due to the implementation of CORE in Fiscal Year 2015, the State Controller sent letters to the federal government requesting extensions of these due dates. In one instance, the federal government denied the request to extend the due date. These delays can cause the following:

- ▶ Withholding of federal cash payments
- ▶ Disallowed use of federal funds and applicable matching credits
- ▶ Suspension or termination of federal funding
- ▶ Initiation of suspension or debarment proceedings against the State
- ▶ Withholding of further federal awards
- ▶ Other remedies that are legally available

§ Key financial reports based on closed accounting records, such as quarterly reports and diagnostic reports, are significantly delayed or unavailable. These reports are used by departments to ensure that accurate and complete financial information is entered into the State's accounting system. When these reports are significantly delayed or unavailable it can cause the following:

- ▶ Delays in reporting financial results, such as federal expenditures, to the OSC
- ▶ Significant increases in the amount of post-closing adjustments
- ▶ Additional work and costs incurred by departments, the OSC, and auditors
- ▶ Increased risk of materially misstated financial statements

SEE APPENDIX A, DEPARTMENT OF PERSONNEL & ADMINISTRATION, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENT: REPORTING.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0058

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial and federal reporting to ensure compliance with statutory and federal requirements by:

- A Updating and finalizing the chart of accounts and Fiscal Procedures Manual prior to year-end close deadlines.
- B Updating processes and procedures for the calculation of net pension liability and other adjustments required by the Governmental Accounting Standards Board's Statement No. 68 to ensure that the financial statements are complete and accurate.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: DECEMBER 31, 2016.

For Fiscal Year 2016, the OSC will update and finalize the chart of accounts and Fiscal Procedures Manual prior to year end close deadlines. The OSC does not plan to make further changes to the chart of accounts for Fiscal Year 2016 unless required by new legislation. The OSC plans to issue the Fiscal Procedures Manual in May 2016. Fiscal Year 2015 was the first year that the State closed using CORE and the OSC determined that revisions were needed to accurately report financial results. Based on the latest closing calendar, the State will be in compliance with federal reporting by 7/31/16 and with State statutory reporting by 12/31/16.

- B AGREE. IMPLEMENTATION DATE: JUNE 30, 2016.

For Fiscal Year 2016, the OSC will implement procedures to ensure the net pension liability related to GASB 68 is complete and accurate. The adjustment for the Judicial Trust Fund was \$129.5 million on the total pension liability of \$9.1 billion.

CORE APPLICATION INFORMATION 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 following finding has been generalized for public reporting purposes.

The OSC has overall responsibility for the State’s financial records in the CORE application. This includes the responsibility for setting the application controls to meet applicable standards and for establishing policies and procedures for the agencies and CORE users to follow. In addition, any accounts that have administrative abilities in CORE are required to be approved by the OSC.

The OSC relies upon agency or department level controllers at various State agencies to maintain financial records specific to the agency. In addition, the OSC has delegated account management responsibilities to the State agency controllers including adding and removing agency user accounts in the CORE application.

The CORE application was developed, and is maintained and housed, by a third party vendor. The application is designed to allow various settings to be managed by the OSC through the CORE application.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested the IT settings for the CORE application which included interviewing relevant staff, reviewing policies and procedures, and analyzing relevant documentation. In addition, the various OSA financial audit teams and contract auditors reviewed and tested central and agency level information security controls and the results of that work are summarized in this finding.

Our audit work was designed to determine whether CORE information security controls were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures during Fiscal Year 2015.

In addition, we performed testwork to determine the OSCs progress in implementing our Fiscal Year 2014 recommendations, specifically that the OSC should (1) communicate and train agency personnel on the relevant account management policies and procedures for the State's financial system; (2) update its Fiscal Procedures Manual and access request forms to meet all applicable policies; and (3) hold agencies responsible for implementing the relevant account management policies and procedures.

HOW WERE THE RESULTS MEASURED?

We tested the OSC's compliance with Colorado Information Security Policies, OSC's Fiscal Procedures Manual and CORE Security and Workflow policies and procedures.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified the following issues with the CORE application:

- § Agencies did not follow all CORE account management policies and procedures.
- § OSC account access to the CORE application was not granted in accordance with the OSC's policies and procedures.
- § Management of OSC accounts did not follow OSC policies and procedures.
- § System settings did not meet policy requirements.
- § Prior Year Audit Recommendations were only partially implemented.

WHY DID THE PROBLEM OCCUR?

We identified a variety of causes for the problems identified, which stemmed from a lack of: updated account management policies and procedures being released in a timely manner, adequate processes in place to maintain account management documentation and complete and comprehensive procedures for the management of OSC accounts, and a monitoring procedure to hold agencies accountable to account management policies and procedures.

WHY DOES THIS PROBLEM MATTER?

The combination of the lack of an effective user account management process and implementation of adequate settings that do not meet policy increases the risk of misstatement(s) of the State's financial statements or fraud.

SEE APPENDIX A, DEPARTMENT OF PERSONNEL & ADMINISTRATION, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0059

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 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 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.
- C Working with the Governor's Office of Information Technology and/or the CORE vendor to ensure CORE settings meet applicable policies.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: DECEMBER 31, 2016.

OSC CORE Operations will monitor departments' compliance with policies and procedures for user account provisioning. The OSC CORE Operations will conduct periodic audits and advise the departments if any violation has been found.

B AGREE. IMPLEMENTATION DATE: DECEMBER 31, 2016.

OSC CORE Operations will develop an effective mechanism to update and release CORE security policies and procedures as a result of system changes. OSC CORE Operations will leverage the existing communication mechanism to announce any update to the policies and procedures, training available, and system changes. If the level of system changes and the impact on departments is significant and results in revised CORE security policies and procedures, OSC CORE Operations will conduct training on these updated CORE security policies and procedures.

If OIT changes the Colorado Information Security Policies, OSC CORE Operations will evaluate the impact of OIT's changes on CORE security policies and procedures and either revise CORE's security policies and procedures or request an exception to OIT's security policies.

C AGREE. IMPLEMENTATION DATE: JUNE 30, 2017.

OSC CORE Operations will work with the vendor to comply with the State's current security policies, including evaluating change requests and exception requests. Change requests will include a financial impact of the vendor revising its processes/system to comply with the State's current security policies. Exception requests will include situations where OSC CORE Operations and the Governor's Office of Information Technology agree to make exceptions to current security policies and permit the vendor to continue its present practices.

COLORADO PERSONNEL PAYROLL SYSTEM

The Colorado Payroll Personnel System (CPPS) is the State's integrated human resources (HR) and payroll management system. In

addition to being used by all executive departments, CPPS is used by the Colorado State University (CSU) System, the Judicial branch, and the Legislative branch to process employee payroll. CPPS is an online processing system that allows for real-time changes to employees' job statuses and payroll benefits information. CPPS contains sensitive, personally identifiable information (PII), such as State employees' social security numbers, birth dates, salaries, home addresses, and bank account information. During Fiscal Year 2015, CPPS processed approximately \$3.4 billion in salaries and benefits for approximately 33,000 State employees. The State has used CPPS since 1984, and the responsibility to manage changes to the system is currently shared between the Department of Personnel & Administration (DPA) and the Governor's Office of Information Technology (OIT). In June 2015, the State issued a request for proposals to replace CPPS.

COLORADO PERSONNEL PAYROLL SYSTEM INFORMATION SECURITY

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

The OSC provides logical access support for the Colorado Personnel Payroll System (CPPS) application. OSC staff are responsible for managing and monitoring CPPS accounts. The Office of Information Technology (OIT) provides overall technical support for the application and the OSC works with OIT to design account management processes and controls.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested the OSC's and OIT's IT general controls over the CPPS application. Our test procedures included interviewing relevant staff at the OSC and OIT, reviewing policies and procedures, and analyzing system setting files. In addition, we tested system generated reports and documentation samples pertaining to information security.

Our audit work was designed to determine whether the IT control activities related to CPPS information security, individually or in combination with others, were properly designed, in place and operating effectively during Fiscal Year 2015 to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's payroll, benefits processing, and reporting activities. In addition, we inquired with OSC staff and reviewed supporting documentation to determine the OSC's progress with implementing our Fiscal Year 2012 recommendations regarding account management and system settings.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We tested for compliance with Colorado Information Security Policies (Security Policies or Policies) and the OSC's internal procedures related to security.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified multiple information security issues related to account management and system settings.

WHY DID THE PROBLEM OCCUR?

The primary causes for the issues identified include:

- § The OSC failed to follow Security Policies and internal procedures for CPPS account management.
- § The OSC does not have a process in place to assure agencies comply with Policies.
- § OSC staff were not adequately trained, did not verify the accuracy of key reports or produce adequate documentation to assure account management procedures are effective and that policy requirements are met.

WHY DOES THIS PROBLEM MATTER?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of CPPS and the data it contains and processes, which, in turn, ultimately contribute to the risk of financial misstatement.

SEE APPENDIX A, DEPARTMENT OF PERSONNEL & ADMINISTRATION, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0060

The Department of Personnel & Administration's (DPA) Office of the State Controller (OSC) should strengthen application information security controls over the Colorado Personnel Payroll System (CPPS) by:

- A Granting new access to the CPPS application only after complete information is provided (e.g. approvals, dates) in accordance with Colorado Information Security Policies (Security Policies or Policies) and DPA procedures.
- B Establishing a least privilege approach to granting access to CPPS.
- C Improving the account monitoring process to verify all CPPS accounts are monitored in accordance with Security Policies and OSC procedures.
- D Establishing a mechanism to track and hold agencies accountable for not following account management procedures.
- E Ensuring OSC staff responsible for performing account management procedures are adequately trained and retain key documentation.
- F Ensuring that OSC staff responsible for CPPS application settings are adequately trained and held accountable on all relevant Security Policy requirements and OSC procedures to ensure that the system meets all security policies.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

Central Payroll implemented new CPPS procedures regarding forms for CPPS access. Under these procedures, Central Payroll grants CPPS access only to employees who properly submit CPPS access request forms with appropriate approvals and signatures as well as data access that pertains to their position.

- B AGREE. IMPLEMENTATION DATE: JULY 1, 2016.

The employee's supervisor determines the appropriate role for their employees based on each employee's role. Central Payroll will revise the form to include a statement that users access should only

include what is needed following the principle of least privilege based on the job responsibilities of each user. Central Payroll will send the new form with an explanation of the changes to the Personnel and Payroll Users Group (PPUG).

- C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

Central Payroll had remediated the issues identified in the finding and have improved the account monitoring process to verify all CPPS accounts are monitored in accordance with Security Policies and OSC procedures.

- D AGREE. IMPLEMENTATION DATE: JULY 1, 2016.

Beginning in July 2016, Central Payroll will provide a summary each quarter of the departments that have not timely sent revoke forms to the State Controller. The State Controller will notify the appropriate department controller that the department should follow CPPS procedures and timely revoke access for terminated or transferred employees.

- E AGREE. IMPLEMENTATIONS DATE: IMPLEMENTED.

Central Payroll has worked with OIT to identify the appropriate reports that include employees who are terminated, transferred, or active in CPPS. After reviewing and taking actions on these reports, Central Payroll saves each report in a spreadsheet which documents actions taken as part of the monitoring process. Central Payroll manager provided training on these reports and user access reviews to the DPA staff who conduct these reviews.

- F AGREE. IMPLEMENTATION DATE: JULY 1, 2016.

Central Payroll manager will provide training on all relevant security policy requirements and DPA procedures to Central Payroll at the monthly staff meetings. Central Payroll will also discuss CPPS' system settings with OIT to ensure Central Payroll staff are familiar with these settings and implement them as needed.

CPPS COMPUTER OPERATIONS

As the owner of the CPPS application, the OSC 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. OIT plays a supporting role by providing technical support to the OSC for data transmissions, interfaces, and disaster recovery processes related to CPPS. Examples of CPPS data transmissions include payroll data submitted to 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.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We inquired with OSC and OIT staff to determine the OSC's progress in working with OIT to implement our prior audit recommendations from Fiscal Year 2012 related to CPPS computer operations. We specifically performed testwork related to our recommendations that the OSC do the following:

- § Review all data transmissions related to CPPS and ensure that sensitive data are encrypted during internal and external transmissions.
- § Review all interfaces related to CPPS and ensure that interfaces are identified, documented, and reviewed on a periodic basis; as well as ensure that security controls are enforced and that personnel are identified and held accountable for managing these interfaces.

- § Update the CPPS IT disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in the Colorado Information Security Policies (Security Policy or Policies).
- § Ensure that the CPPS IT disaster recovery plan is tested, that gaps identified are mitigated, and that the required infrastructure components to restore the system are in place.

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

We determined that the OSC has not fully implemented any of our prior recommendations during Fiscal Year 2015. Specifically:

- § OSC staff indicated that they did not review all data transmissions related to CPPS and ensured that sensitive data were encrypted during internal and external transmissions. *Security Policy [P-CISP-011 Data Handling and Disposal] requires that sensitive data be transported or transmitted only when protected by an approved encryption solution.*
- § Although OSC has worked with OIT to identify and document lists of incoming and outgoing CPPS interfaces, we found that the listing lacked significant details. Data in key fields such as personnel responsible for managing interfaces were missing. In addition, OSC could not demonstrate that a process was in place to periodically review all interfaces related to CPPS, ensuring that security controls are enforced. *Security Policy [P-CISP-007 Systems and Applications Security Operations] requires that agencies maintain diagrams and inventories of critical systems, applications, and proprietary system information, including interfaces, in order to optimize security and production. National Institute of Standards and Technology Special Publication Revision 4 [NIST SP800-53 Rev-4 Security and Privacy*

Controls for Federal Information Systems and Organizations] requires that the organization document, for each interconnection, the interface characteristics, security requirements, and the nature of the information communicated.

- § OSC staff indicated that they did not update the CPPS IT disaster recovery plan to incorporate backup requirements, testing procedures, and recovery capability associated with CPPS to meet the requirements listed in the Security Policy. *Security Policy [P-CISP-004 Disaster Recovery] requires that Disaster Recovery Plan maintenance procedures be defined to ensure that the plan is kept up to date with respect to dynamic changes.*

- § OSC staff indicated that they did not ensure that the CPPS IT disaster recovery plan was tested, that gaps identified were mitigated, and that the required infrastructure components to restore the system were in place. *Security Policy [P-CISP-004 Disaster Recovery] requires that IT Disaster Recovery Plans be tested on a regular basis to ensure that IT systems can be effectively recovered and shortcomings can be addressed. Disaster Recovery Plan testing must identify testing procedures and contain instruction on how the State agency will approve updates to plan based on test results. The same Security Policy also requires that backup media and hardware used to restore from backup be tested as part of the Disaster Recovery Plan testing strategy.*

OIT staff reported that a Secure Configuration Exception Request (Exception Request) dated December 2014, submitted by the OSC and approved by OIT, identified mitigating controls to address all four of the above prior audit recommendations. Upon inspection, we noted that the Exception Request only addressed the risk of unencrypted sensitive data while stored within CPPS and failed to address our prior audit recommendations related to data transmissions, interfaces, and disaster recovery.

WHY DID THE PROBLEM OCCUR?

The OSC did not have a process in place, which included the assignment of appropriate staff and resources, to ensure identified CPPS security risks were addressed and properly remediated.

WHY DOES THIS PROBLEM MATTER?

Lack of adequate encryption controls over data transmissions and interfaces increases the risk that unauthorized individuals may obtain access to confidential and sensitive data transmitted into and transmitted out of CPPS. Lack of adequate controls over CPPS disaster recovery increases the risk that critical data may be lost.

In combination, these deficiencies ultimately increase the risk that the State may not be able to process payroll in an effective, efficient, and accurate manner.

SEE APPENDIX A, DEPARTMENT OF PERSONNEL & ADMINISTRATION, FOR A LISTING OF APPLICABLE CFDA NOS.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0061

The Department of Personnel and Administration's Office of the State Controller should remediate 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.
- D Test the disaster recovery plan, mitigate identified gaps, and ensure that the required infrastructure components to restore the system are in place.

RESPONSE

OFFICE OF THE STATE CONTROLLER

- A PARTIALLY AGREE. IMPLEMENTATION DATE: FISCAL YEAR 2019.

While the Department of Personnel & Administration and the Office of Information Technology agree it is important that CPPS sensitive information transmitted internally and externally be encrypted, we will not be implementing this recommendation for CPPS, as the installation of an encryption package is cost prohibited due to the age of the system and the technology it resides on. This current weakness with CPPS will be addressed with the new Human Resource Information System replacement, which we anticipate will be in place by Fiscal Year 2019. In the interim, DPA and OIT will be employing a combination of different encryption methodologies for CPPS data transmissions containing sensitive information.

AUDITOR'S ADDENDUM

The Colorado Personnel Payroll System is at an increased risk of transmitting unencrypted sensitive information without the system containing the required functionality as required by the Colorado Information Security Policies.

B AGREE. IMPLEMENTATION DATE: DECEMBER 31, 2016.

Central Payroll will create a policy in which CPPS interfaces are reviewed at least annually and certain interfaces are reviewed every month. The policy will include the employees who are responsible for managing and reviewing these interfaces. Central Payroll will work with OIT to ensure that the list of CPPS interfaces is kept up to date.

C AGREE. IMPLEMENTATION DATE: DECEMBER 31, 2016.

We will work with OIT to update the CPPS disaster recovery plan by 12/31/16. The CPPS disaster recovery plan will include all critical components associated with CPPS and the requirements of OIT's Cyber Policy 107, Section 8.2.

D AGREE. IMPLEMENTATION DATE: IMPLEMENTED AND ONGOING.

Due to activities associated with CORE implementation and additional system upgrades, it was decided jointly between OIT and DPA that CPPS would not be required to participate in the scheduled annual disaster recovery (DR) exercise in FY2015. The annual mainframe DR exercise occurred during the week of October 20 to October 29, 2014 (FY2015), but did not include CPPS. The annual exercise requires several months of organization, planning and resource allocation in order to execute. Due to the number of dependencies and resources required, CPPS did participate in the annual 2015 DR mainframe exercises during the week of October 5 to October 9, 2015 (FY2016). DPA and OIT ensured the any gaps were mitigated and that required infrastructure was in place to be able to restore CPPS in the event of a disaster.

MAINFRAME ACCESS TO THE COLORADO PERSONNEL PAYROLL SYSTEM DATA

During Fiscal Year 2015, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to the Department of Personnel & Administration and the Governor's Office of Information Technology related to mainframe access to the Colorado Personnel Payroll System data. This finding and recommendation and the responses of these agencies are included in the Office of the Governor chapter within SECTION III: FEDERAL AWARD FINDINGS of this report. SEE RECOMMENDATION 2015-0028.



DEPARTMENT OF TRANSPORTATION

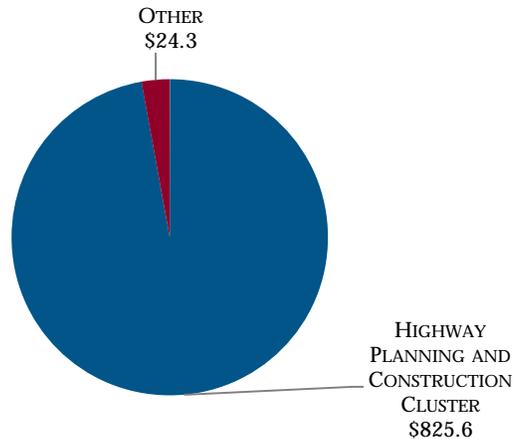
The Colorado Department of Transportation (Department) is responsible for operating and maintaining Colorado's 23,106 lane-mile state highway system, including more than 3,447 bridges, and maintaining the aviation system plan, under the policy direction of the 11-member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to local airports. In Fiscal Year 2015, the Department was appropriated nearly \$1.28 billion and approximately 3,327 full-time-equivalent (FTE) staff.

During Fiscal Year 2015, the Department spent approximately \$849.9 million in federal funds. As part of our Fiscal Year 2015 audit, we tested the Department's compliance with federal grant requirements for the Highway Planning and Construction Cluster.

In Fiscal Year 2015, the Department's expenditures for this program were approximately \$825.6 million. The Department is responsible for ensuring that all expenditures for the program 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 TRANSPORTATION
FISCAL YEAR 2015 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2015 Statewide Schedule of Expenditures of Federal Awards.

The results of our Fiscal Year 2015 audit identified issues resulting in recommendations for the Highway Planning and Construction Cluster. We identified one MATERIAL WEAKNESSES and one SIGNIFICANT DEFICIENCY related to federal awards. The issues identified and audit recommendations for the program are described in the following sections of this chapter.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2015 audit work at the Department under contract with the Office of the State Auditor.

COMPLIANCE WITH SUBRECIPIENT MONITORING

The federal Office of Management and Budget's *Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations—Compliance Supplement (Circular A-133)* and Code of Federal Regulations [2 C.F.R., 200], *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) require that a pass-through entity, such as the Department, ensure that its subrecipients have had the required single audits performed on their federal grant awards expenditures. Additionally,

pass-through entities, including the Department, are required to monitor their subrecipients' use of federal awards. This monitoring can be performed through a variety of methods, as outlined in *Circular A-133* such as direct reporting, site visits, regular contact, or other means to provide reasonable assurance of compliance with laws, regulations, and provisions of contracts or grant agreements. The Department's Internal Audit Division (Division) is responsible for compliance with subrecipient monitoring procedures. During Fiscal Year 2015, the Department passed through approximately \$119.2 million in federal Highway Planning and Construction Cluster funds to 130 subrecipients.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

The audit work consisted of reviewing subrecipient monitoring procedures performed by the Division during Fiscal Year 2015 to ascertain whether monitoring provided reasonable assurance that subrecipients used federal awards for authorized purposes; complied with laws, regulations, and provisions of contracts and grant agreements; and achieved performance goals. Further, we reviewed a sample of 40 sub-awards made by the Department in Fiscal Year 2015 to ensure compliance with subrecipient monitoring requirements.

The purpose of the audit work was to test the Department's internal controls over and compliance with federal grant subrecipient monitoring requirements, as well as determining the Department's progress toward implementing our Fiscal Year 2014 recommendation. In the prior year we recommended that the Department improve controls over subrecipient monitoring by ensuring that subrecipient single audit reports are reviewed on a timely basis, including consideration of implementing a reporting reminder mechanism; expanding the existing subrecipient monitoring plan to include detailed subrecipient monitoring policies that define the frequency and nature of subrecipient monitoring activities that will be performed throughout the year, and developing a follow up process to ensure

that the Department can properly respond to and evaluate any and all findings included in each subrecipient's single audit report; and implementing a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients. The Department agreed with all parts of the recommendation.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Circular A-133 requires the Department to ensure that subrecipients submit completed single audits within 9 months of the end of the subrecipient's fiscal year. The Department must also review each submitted single audit report and issue a management decision on audit findings contained within the report within 6 months after the receipt of the subrecipient's report. In accordance with Uniform Guidance, the Department is also required to perform monitoring procedures throughout the year, which can be performed by a variety of methods, depending on the risk posed by the subrecipient, as determined by the Department. These methods include, but are not limited, to direct reporting, site visits, regular contact, or other means.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the Department has not fully implemented our Fiscal Year 2014 recommendation and therefore, is not in compliance with subrecipient monitoring requirements. Specifically, we identified problems with each of the 40 sub-awards we reviewed.

- § For 31 of the 40 sub-awards we reviewed (78 percent), Division staff obtained and reviewed the subrecipient's single audit report, but Division staff did not perform any additional monitoring procedures, as required by *Circular A-133*.
- § For 9 of the 40 sub-awards we reviewed (22 percent), the Division failed to perform any monitoring procedures, such as site visits or

regular contact and follow-up with the subrecipients throughout the fiscal year to ensure subrecipients were in compliance with the grant agreement. In each of these cases, the subrecipient was not required to undergo a single audit, so the Division did not receive a single audit report for review.

In addition, we found that the Department did not fully implement a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients, as required under Uniform Guidance.

WHY DID THE PROBLEM OCCUR?

The Division does not have a fully developed subrecipient monitoring plan in place which clearly defines the frequency and the nature of subrecipient monitoring activities that will be performed, including the type and frequency of monitoring procedures that will be performed in the instance that the subrecipient is not subject to a single audit. The monitoring plan should specifically address entities which are not required to obtain an audit under *Circular A-133*/Uniform Guidance. In addition, while the Division has developed a risk assessment process for addressing the determination of the nature and frequency of monitoring procedures for higher-risk subrecipients, as of June 30, 2015, the risk assessment process was being pilot tested and was therefore, not fully operational.

WHY DOES THIS PROBLEM MATTER?

Performing timely and appropriate monitoring of subrecipients provides the Department with a method to ensure compliance with federal subrecipient monitoring requirements and helps the Department mitigate the risks of providing continuing funding to high-risk entities that may not be using funds in accordance with program rules. This is particularly important given the large number of federal funds the Department passes through annually to its subrecipients.

CFDA No. 20.205; HIGHWAY PLANNING AND CONSTRUCTION CLUSTER.

COMPLIANCE REQUIREMENT: SUBRECIPIENT MONITORING.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0062

The Department of Transportation should improve its controls over subrecipient monitoring by:

- A Expanding its existing subrecipient monitoring plan to include detailed subrecipient monitoring policies that define the frequency and nature of subrecipient monitoring activities that will be performed throughout the year. This plan should include specific procedures directed towards entities that are not required to obtain an audit under the federal Office of Management and Budget's *Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations—Compliance Supplement (Circular A-133)* and *Code of Federal Regulations [2 C.F.R., 200], Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.
- B Fully implementing a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients, to ensure compliance under the Uniform Guidance.

RESPONSE

DEPARTMENT OF TRANSPORTATION

A AGREED. IMPLEMENTATION DATE: JUNE 30, 2016.

The Department will continue to improve our existing subrecipient monitoring plan by developing strategies related to the type and frequency of monitoring activities towards entities receiving pass through federal dollars. This includes adding procedures directed towards entities that receive less than \$750,000 and are therefore not required to obtain an audit under *Circular A-133/Uniform Guidance*.

B AGREED. IMPLEMENTATION DATE: JUNE 30, 2016.

In coordination with local entities and utilizing the guidance issued by the Office of the State Controller, the Department has developed a Subrecipient Risk Assessment Questionnaire. The Department has also formed an internal task force to create the supporting procedures and processes to ensure resources are directed to the highest risk subrecipients. The risk analysis evaluation will be used to determine appropriate monitoring of the subaward.

COMPLIANCE WITH CASH MANAGEMENT IMPROVEMENT ACT

The Cash Management Improvement Act of 1990 (CMIA) requires states to enter into an agreement with the U.S. Secretary of the Treasury, which establishes the procedures the states will use to draw down the federal portion of funds for selected large single audit

programs. In Colorado, the Department of Treasury works with the various state departments, including the Department, to prepare the annual agreement submission for approval to the U.S. Department of Treasury. This agreement is more commonly known as the U.S. Treasury-State Agreement (Agreement). The purpose of CMIA is to minimize the time between when a state incurs expenditure for a federal program and when the federal reimbursement is received, so that neither party incurs a loss of interest on the funds. The average time period between when the State incurs expenditure and the State receives reimbursement is referred to as the average clearance pattern. Therefore, the intent is that the payment issued by the Department should clear the State's bank on the same day that the federal reimbursement is received for the related expenditures. The Department operates on a reimbursement basis with the federal government, expending funds prior to requesting federal reimbursement, or drawing down funds from the federal account, for the appropriate federal share.

Specifically for the Department, the Agreement includes CFDA No. 20.205, the Highway Planning and Construction Cluster (Cluster), the largest federal program administered by the Department. During Fiscal Year 2015, the Department drew down approximately \$745.8 million as federal reimbursement for the federal share of its Cluster expenditures.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

The audit work consisted of reviewing a sample of 25 federal fund draws made by the Department, for the Cluster during Fiscal Year 2015. This was accomplished by reviewing the supporting documentation for the federal fund draws, including the underlying expenditures incurred prior to requesting reimbursement, as well as ensuring proper review of the draw in accordance with Department policy. The purpose of the audit work was to review the Department's

internal controls and compliance with CMIA and the federal funds draw timeframe established in the Agreement.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The Department utilizes a 7-day average clearance method as established by, and approved in, the Agreement for the Cluster. Section 7.8 of the Agreement states that the clearance pattern is calculated in “business days” rather than calendar days, so would not include weekends or holidays. Additionally, all requests for reimbursement must be electronically approved internally prior to submittal, per Department policy.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the Department was not in compliance with the 7-day average clearance pattern during Fiscal Year 2015, as it included weekends and holidays in its draw pattern calculation. In our testing of 25 cash draws, we noted that all 25 (100 percent) were performed on an average 6-day time frame, which is one day earlier than the Agreement states.

WHY DID THE PROBLEM OCCUR?

Due to the fact that the Department operates on its own stand-alone financial system, the Department is responsible for performing an analysis of business operations in order to estimate the clearance pattern, which is then submitted to the State Department of Treasury (Treasury). Based on its analysis, the Department calculated and communicated a 7 day clearance pattern to the Treasury; however, the Department staff indicated that they were not aware that the Agreement defines the average clearance pattern as only business days and therefore based their analysis on, and timed their draws to align with, calendar days.

WHY DOES THIS PROBLEM MATTER?

By not following the established clearance pattern, the Department is not in compliance with the Agreement or CMIA. This could potentially lead to an interest liability between the State of Colorado and the federal government. Interest owed as a result of drawing ahead of the approved clearance pattern is required to be submitted at least quarterly to the Federal agency, after a \$100 per year administrative expense allowance.

CFDA No. 20.205; HIGHWAY PLANNING AND CONSTRUCTION CLUSTER.

COMPLIANCE REQUIREMENT: CASH MANAGEMENT.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

TOTAL KNOWN QUESTIONED COSTS OF \$0.

RECOMMENDATION

2015-0063

The Department of Transportation (Department) should ensure an understanding and correct interpretation of the U.S. Treasury-State Agreement (Agreement) in order to fully comply with the Cash Management Improvement Act. The Department should ascertain whether the 7-day average clearance method as defined in the Agreement is appropriate given the Department's operations. The Department should then either revise its draw pattern to comply with the 7-day average clearance defined in the Agreement or work with the Colorado Department of Treasury in order to negotiate a revised draw pattern, and a revised agreement if deemed appropriate by both parties.

RESPONSE

DEPARTMENT OF TRANSPORTATION

AGREE. IMPLEMENTATION DATE: APRIL 1, 2016.

The Department thoroughly reviewed the Agreement and gained an understanding of the requirements. Currently the 7-day average clearance method as defined in the Agreement is appropriate for the Department. The Department made a decision to revise its federal billing process to exclude weekends and holidays in the cash draw pattern as of 4/1/2016 to ensure compliance with the 7 business day average clearance method agreed to in the Agreement.



DISPOSITION

OF PRIOR AUDIT RECOMMENDATIONS

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2008 through 2014 and include only the recommendations not fully implemented as of our Fiscal Year 2014 Statewide Audit. The disposition is the implementation status as of June 30, 2015.

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 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 2015.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
DEPARTMENT OF AGRICULTURE		
2014-001	Strengthen its internal controls over financial activities within the Budget and Business Operations Unit and Brand Division by (a) formalizing written policies and procedures over all financial activities, (b) providing adequate training to staff over the effective implementation of internal controls that enforces the importance of properly designed controls and effectively performing those controls, (c) ensuring the proper segregation of duties is present at the transactional level and a secondary review is conducted, (d) enforcing existing policies and procedures for Brand Inspectors at the district level, and (e) considering the reorganization of Brand Division staff performing financial activities to report to the Controller and/or the Director of the Budget and Business Operations Unit and follow the same internal control structure.	<p>A NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0001.</p> <p>B NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0001.</p> <p>C IMPLEMENTED.</p> <p>D NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0001.</p> <p>E NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0001.</p>
DEPARTMENT OF EDUCATION		
2014-027	Ensure it meets reporting requirements under the Federal Funding and Transparency Act for the School Improvement Grant and Child Nutrition Cluster by (a) creating a secondary or final review process over the report tracking spreadsheet, which includes a review performed by an employee independent of the initial preparation; (b) implementing the use of a report tracking spreadsheet for programs not currently utilizing it; and (c) adopting formal standard operating procedures for reporting undetermined subaward amounts under the Transparency Act. These procedures should include a methodology for reporting amounts at the time the subawards are made and address any fiscal year-end processes necessary to correct any differences in the original amounts reported and actual amounts incurred.	IMPLEMENTED.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-028	<p>The Office of School Nutrition (OSN) should strengthen its monitoring processes to ensure that school districts comply with federal eligibility and nutritional requirements related to the School Meal Program by (a) establishing and implementing policies and procedures related to compliance reviews that: Provide consistency regarding expanded testing and the application of fiscal actions. This may include developing a flowchart or decision tree to assist staff in identifying when expansion is necessary. Require that OSN staff use a consistent form to calculate and communicate to the district the fiscal action deduction being assessed. The OSN should require that its reviewers calculate fiscal action using the same form even when it ultimately decides that the fiscal action is below its threshold (currently \$600). Require a larger number of follow-up reviews in order for the OSN to be able to determine that school districts have corrective action plans in place and are implementing those plans. Provide districts with the specific, updated policy on when fiscal penalties will be assessed and the amount of the penalties. This policy should be consistent in assessing fiscal penalties and include provisions to escalate penalties as appropriate, and adopt a lower or no threshold for requiring fiscal action; (b) training staff on the policies and procedures once implemented; and (c) working with the Colorado Department of Education to assess overall capabilities and resources to ensure that the OSN is able to fulfill its monitoring responsibilities related to the School Meal Program.</p>	IMPLEMENTED.
2014-029	<p>The Office of School Nutrition should improve the effectiveness of its monitoring processes to ensure that school districts comply with School Meal Program requirements relating to operating balances, paid lunch equity, and non-program revenues by (a) defining and communicating to school districts a standard timeframe for the number of months in an operating year, for purposes of calculating 3-month operating balances; (b) working with the Department of Education (Department) to ensure that the data it uses to monitor school district compliance are accurate for purposes of calculating operating balances, paid lunch equity, and non-program revenue. At a minimum, the Department's Child Nutrition Programs Operating Report (CDE5) should be adjusted to reflect data in school districts' audited financial statements, including actual indirect costs; (c) performing timely verification of school district action when there is initial non-compliance with paid lunch equity requirements; and (d) providing sufficient training and guidance to school district staff, including food service program staff, other financial staff, and district superintendents, on paid lunch equity and non-program revenue calculations so the districts are better able to report accurate data and understand the implications of noncompliance with these requirements.</p>	IMPLEMENTED.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-030	<p>The Office of School Nutrition should increase and enhance its delivery of training and technical assistance to school districts related to the School Meal Program by (a) regularly disseminating to school districts a detailed outline of all training available, noting whether training is required or optional for each position within the school district’s School Meal Program, and also indicating the frequency with which school district staff must take or retake required trainings; (b) reviewing and revising, as warranted, its internal policy regarding training attendance by staff employed by outside firms that manage districts’ School Meal Programs. Finalized policies should be communicated to school district staff; (c) providing school districts with focused and timely guidance, to include a specific emphasis on which new U.S. Department of Agriculture regulations/memos apply to them, how the new guidance should be interpreted and applied, and how the new guidance should be applied in comparison to existing or forthcoming Colorado regulations in the same area; and (d) expanding the training opportunities it makes available regionally and online, which has proven successful in other states. All online training should have sufficient controls to ensure that the participants properly review the course materials before taking the course exam.</p>	<p>IMPLEMENTED.</p>

OFFICE OF THE GOVERNOR

2014-002	<p>Strengthen its internal controls over financial reporting by (a) formalizing policies and procedures over all functional accounting areas to ensure accurate and timely financial accounting and reporting; (b) instituting an effective secondary review process over transactions entered on the State’s accounting system, payroll reconciliations, and the preparation of fiscal year-end exhibits; and (c) providing adequate training to personnel over the effective implementation of internal controls that enforces the importance of properly designed controls, effectively performing those controls, and complying with authoritative guidance.</p>	<p>NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATIONS 2015-0002 THROUGH 2015-0004.</p>
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SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-003	The Governor's Office of Information Technology (OIT) should improve the Colorado Personnel Payroll System (CPPS) change management controls by (a) developing change management procedures that specify requirements for centrally managing, applying, and verifying configuration settings to ensure that a complete and accurate list of changes to systems is maintained and change management approval documentation is retained. This includes developing a process to identify all CPPS changes within the help desk system; (b) communicating relevant OIT policies and procedures to personnel that perform change management and information security functions for CPPS systems and establishing a mechanism to hold personnel accountable for implementing policies; and (c) requiring regular review by OIT personnel that perform access management to CPPS change management environments to ensure that access is provisioned appropriately.	<p>A IMPLEMENTED.</p> <p>B IMPLEMENTED.</p> <p>C NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0030.</p>
2014-004	The Governor's Office of Information Technology (OIT) should improve GenTax change management controls by (a) immediately removing access for FAST Enterprises, Inc. contractors who should no longer have access to the GenTax system or the GenTax database test environment, and reviewing and updating access and approval rights in change management systems; (b) providing training to OIT-managed change management and information security staff to ensure that OIT policies and Internal Revenue Service guidelines are adequately communicated to Executive Branch agencies and establishing a mechanism to hold staff accountable for implementing policies; and (c) developing a mechanism to ensure that developers do not submit and approve their own changes within the GenTax change management environment.	<p>A PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0007.</p> <p>B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE SEPTEMBER 2015 IMPLEMENTATION DATE.</p> <p>C PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0007.</p> <p>SIGNIFICANT DEFICIENCY.</p>
2014-005	The Governor's Office of Information Technology (OIT) should ensure physical access management processes are effective by (a) communicating physical access management policies and procedures to OIT staff responsible for managing physical access; (b) establishing and documenting access procedures that specify requirements for managing physical access to the data center, including those related to authorization and termination processes, room security restrictions, and termination reconciliation reviews; (c) establishing a mechanism to hold staff accountable for following physical access policies and procedures; and (d) ensuring that OIT data center access administrators are included on notifications when an employee is terminated, transferred, or access is no longer required.	<p>A PARTIALLY IMPLEMENTED. OIT HAS COMMUNICATED PHYSICAL ACCESS MANAGEMENT POLICIES TO STAFF THROUGH A STATEWIDE ANNOUNCEMENT OF THE 2015 RELEASE OF COLORADO INFORMATION SECURITY POLICIES. HOWEVER, OIT HAS NOT FINALIZED PHYSICAL ACCESS PROCEDURES, AS DISCUSSED IN PART B OF THIS RECOMMENDATION. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY SEPTEMBER 2015.</p> <p>B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE SEPTEMBER 2015 IMPLEMENTATION DATE.</p> <p>C IMPLEMENTED.</p> <p>D IMPLEMENTED.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2013-1	<p>Improve GenTax account management controls by (a) maintaining an accurate list of support staff with access to the GenTax system and data. This list should be made available to Department of Revenue staff who are required to approve and monitor system access; (b) requiring that all support staff be made aware of, and follow all the policies regarding access to the GenTax system, including both State policies and Internal Revenue Service guidelines. In addition, support accounts that can potentially access Federal Tax Information should be reviewed and monitored on a regular basis to verify that policies are followed; (c) reviewing the administrative accounts in Active Directory, and enforcing segregated normal and administrative accounts where possible; and (d) establishing and following procedures to ensure that all access to the GenTax database be audited, or logged. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being implemented appropriately.</p>	<p>A IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>B PARTIALLY IMPLEMENTED. WHILE OIT COMMUNICATED THE IMPORTANCE OF ACCESS MANAGEMENT POLICIES TO STAFF THROUGH A STATEWIDE ANNOUNCEMENT OF THE 2015 RELEASE OF COLORADO INFORMATION SECURITY POLICIES, OIT STATED THAT TRAINING AND REVIEW OF USERS WHO HAVE ACCESS TO FTI WOULD BE IMPLEMENTED BY JULY 2016.</p> <p>C IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>D NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0020.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
2014-006 and 2013-2	<p>The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration (as needed) to improve KRONOS's general computer controls by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' session after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system level and application activity logs (i.e. audit logs) to identify and investigate anomalous activity, and successful and unsuccessful login attempts; (d) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (e) ensuring each KRONOS user ID is associated with an identified and documented owner, and that IDs are not shared; (f) ensuring that users submit user access request forms that are authorized by the appropriate supervisor, and retaining those forms, as required by policy; (g) hardening system configuration settings for KRONOS, as recommended under separate cover in Fiscal Year 2011; (h) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Information Security Policies; and (i) providing direction to non-OIT KRONOS administrators at user departments to ensure awareness of and compliance with Colorado Information Security Policies related to the above findings.</p>	<p>A-C NO LONGER APPLICABLE. THE GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY'S CHIEF INFORMATION SECURITY OFFICER APPROVED A SECURITY CONFIGURATION EXCEPTION REQUEST, EXEMPTING THE KRONOS APPLICATION FROM COMPLYING WITH COLORADO INFORMATION SECURITY POLICIES, CONTINGENT UPON AN APPLICATION UPGRADE. THE UPGRADE IS SCHEDULED FOR IMPLEMENTATION IN MARCH 2017.</p> <p>D IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>E IMPLEMENTED.</p> <p>F IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>G NO LONGER APPLICABLE. THE GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY'S CHIEF INFORMATION SECURITY OFFICER APPROVED A SECURITY CONFIGURATION EXCEPTION REQUEST, EXEMPTING THE KRONOS APPLICATION FROM COMPLYING WITH COLORADO INFORMATION SECURITY POLICIES, CONTINGENT UPON AN APPLICATION UPGRADE. THE UPGRADE IS SCHEDULED FOR IMPLEMENTATION IN MARCH 2017.</p> <p>H DEFERRED. OIT PLANS TO FULLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY THE SEPTEMBER 2015 IMPLEMENTATION DATE.</p> <p>I IMPLEMENTED.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2013-3 and 2012-1	<p>The Governor’s Office of Information Technology (OIT) should work with the other Executive Branch agencies to improve Information Technology service agreement controls by ensuring that existing and new Statewide Internet Portal Authority agreements comply with Colorado Information Security Policies, and include provisions required by OIT’s vendor management policy and other applicable legal and regulatory information security requirements.</p>	<p>PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0006.</p>
2013-4 and 2012-3	<p>Identify document, and implement an enterprise-wide firewall security strategy by (a) identifying and documenting procedures and schedules for patching or updating firewall operating systems; (b) defining rule sets that implement the State’s firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis; (c) conducting regular scanning of critical firewalls; (d) logging, retaining, and regularly reviewing the logs to detect anomalous activities; and (e) managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions.</p>	<p>A IMPLEMENTED. B IMPLEMENTED AND ONGOING. OIT SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY DEFINING FIREWALL RULE SETS, SUPPORTING FIREWALL PERFORMANCE, AND REVIEWING RULE SET. C PARTIALLY IMPLEMENTED. WHILE WE FOUND THAT OIT DEMONSTRATED PERFORMANCE OF REGULAR FIREWALL SCANNING, STAFF INCORRECTLY IDENTIFIED ONE OF FOUR INTERNET PROTOCOL ADDRESSES FOR SCANNING THAT WAS NOT CONSIDERED CRITICAL. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 2015. D IMPLEMENTED AND ONGOING. OIT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY LOGGING, RETAINING, AND REVIEWING LOGS TO DETECT ANOMALOUS ACTIVITY. E IMPLEMENTED AND ONGOING. OIT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY MANAGING FIREWALL ARCHITECTURES, POLICIES SOFTWARE, AND OTHER COMPONENTS.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
2012-2	<p>The Governor’s Office of Information Technology (OIT) should work with the other Executive Branch agencies to establish clear roles and responsibilities related to its service provider operations by (a) developing service-level agreements (SLAs) that define the performance expectations for each required security control, describe measureable outcomes, and identify remedies for any identified instances of noncompliance, and ensuring that SLAs are kept current; and (b) ensuring that OIT and Executive Branch agencies are clear about their respective responsibilities.</p>	<p>A PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0005. B IMPLEMENTED IN FISCAL YEAR 2013.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2012-4	Ensure the completeness and accuracy of Colorado Information Security Policies by (a) revising existing policies to comply with statutes, (b) identifying gaps where the existing policies do not address relevant information technology areas and implementing new or revised policies and directives, and (c) strengthening communication and training to agencies regarding information security policies and its requirements.	<p>A IMPLEMENTED.</p> <p>B IMPLEMENTED AND ONGOING.</p> <p>OIT SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY ENSURING GAPS IN THE COLORADO INFORMATION SECURITY POLICIES WERE IDENTIFIED AND UPDATED.</p> <p>C PARTIALLY IMPLEMENTED.</p> <p>OIT STRENGTHENED COMMUNICATION OF INFORMATION SECURITY POLICIES AND REQUIREMENTS IN FY2015, BUT DUE TO LIMITED BUDGET AND RESOURCES, OIT DID NOT PROVIDE TRAINING DURING FISCAL YEAR 2015. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 2015.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
2012-22	Ensure that Governor’s Energy Office (GEO) staff adhere to subrecipient monitoring requirements for the federal State Energy Program grant. This should specifically include implementing a process to ensure GEO receives all Office of Management and Budget <i>Circular A-133</i> audit reports from applicable subrecipients and following up on findings identified in those reports, as necessary.	IMPLEMENTED.
2008-4	Strengthen its controls over the State mainframe computer by (a) implementing audit recommendations related to network security and user access communicated to the Governor’s Office of Information Technology (OIT) in 2006 under separate cover, (b) periodically reviewing Top Secret security parameters to ensure compliance with best practices and OIT security policies, (c) ensuring password management controls are in compliance with State Cyber Security Policies, (d) setting Top Secret security parameters to ensure user IDs automatically suspend after 60 days of inactivity, (e) establishing policies and procedures for agency security administrators to follow when creating generic IDs, (f) restricting system administrator-level privileges to those who have a documented business need for such access, (g) ensuring all mainframe security administrators are properly trained and understand their roles and responsibilities, (h) overseeing the activities of agency security administrators to ensure compliance with established information system controls and security policies and procedures, and (i) researching instances identified during this audit where user IDs for terminated employees were used after the date of termination and taking action as appropriate.	<p>A IMPLEMENTED AND ONGOING.</p> <p>OIT HAS SUBSTANTIALLY IMPLEMENTED RECOMMENDATIONS RELATED TO NETWORK SECURITY AND USER ACCESS WHICH WERE ISSUED UNDER SEPARATE COVER.</p> <p>B-I IMPLEMENTED.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING		
2014-007	Strengthen its internal controls over the Children's Basic Health Plan rates entered into and contained in the Medicaid Management Information System by instituting and documenting a secondary review process over the rate calculations, prior to rates being transmitted to the third-party service provider, and upon completion of the updates by the third-party service provider.	IMPLEMENTED.
2014-031	Continue to work with the counties and Medical Assistance sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Children's Basic Health Plan.	<p>IMPLEMENTED AND ONGOING.</p> <p>THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY WORKING WITH THE COUNTIES AND MEDICAL ASSISTANCE SITES TO CORRECT THE ISSUES RELATED TO CASE FILE DOCUMENTATION.</p>
2014-032	Continue to work with the counties and Medical Assistance sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Medicaid program, including those receiving services under a Home and Community Based Service waiver program.	<p>IMPLEMENTED AND ONGOING.</p> <p>THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY WORKING WITH THE COUNTIES AND MEDICAL ASSISTANCE SITES TO CORRECT THE ISSUES RELATED TO CASE FILE DOCUMENTATION.</p>
2014-033	Develop and implement a process to ensure it complies with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs.	<p>NOT IMPLEMENTED.</p> <p>SEE CURRENT YEAR RECOMMENDATION 2015-0036.</p>
2014-034	Develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with the federally required semi-annual certifications.	<p>NOT IMPLEMENTED.</p> <p>SEE CURRENT YEAR RECOMMENDATION 2015-0033.</p>
2014-035 and 2013-24 and 2012-39	The Department of Health Care Policy and Financing (Department) should work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of nursing facilities, intermediate care facilities for the intellectually disabled, and hospitals that provide nursing facility services to ensure payments are only made to certified providers. This should include creating reports to monitor survey dates, maintaining accurate tracking of survey dates, keeping information and documentation current, following up with DPHE for missing documentation, and modifying the Medicaid Management Information System to deny claims for facilities without current certifications in place.	<p>NOT IMPLEMENTED.</p> <p>SEE CURRENT YEAR RECOMMENDATION 2015-0034.</p>

IV-10

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-036 and 2013-25 and 2011-35 and 2009-75	<p>Improve controls over the processing of medical claims for the Medicaid program by (a) leveraging the results of the federal Office of Inspector General’s report to complete its research of claims coding as it applies to the lower-of-pricing logic and work with the federal Centers for Medicare and Medicaid Services to determine whether changes are needed to the State Plan; and (b) ensuring that claims delayed by third-party insurers are denied if the claim is submitted beyond 365 days from the date of service and ensuring guidance to providers accurately reflects requirements of Department rules. In addition, ensuring the new Medicaid Management Information System is programmed to deny payments delayed by third-part insurers if a claim is submitted beyond 365 days from the date of service.</p>	<p>A IMPLEMENTED. B PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0035.</p>
2013-26 and 2012-26	<p>Continue working with the federal Centers for Medicare and Medicaid Services regarding the appropriate manner for reclassifying payments between the Children’s Basic Health Plan and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received.</p>	<p>PARTIALLY IMPLEMENTED. THE DEPARTMENT CONSULTED WITH THE FEDERAL AWARING AGENCY AND RETURNED THE FULL AMOUNT OF FEDERAL CBHP FUNDS IDENTIFIED IN OUR PRIOR YEAR AUDIT RECOMMENDATIONS FOR PAYMENTS MADE ON BEHALF OF CLIENTS THAT SHOULD HAVE BEEN COVERED UNDER MEDICAID. HOWEVER, THE DEPARTMENT HAS NOT DEVELOPED AND IMPLEMENTED POLICIES AND PROCEDURES FOR IDENTIFYING AND CLAIMING THE EXPENDITURE AMOUNTS THAT WOULD HAVE BEEN INCURRED FOR SUCH CLIENTS UNDER MEDICAID. THE DEPARTMENT PLANS TO ESTABLISH THESE POLICIES AND PROCEDURES AFTER EITHER THE STATE’S IMPLEMENTATION OF THE NEW HUMAN RESOURCE INFORMATION SYSTEM (HRIS) OR THE DEPARTMENT’S ADOPTION OF THE KRONOS TIMEKEEPING SYSTEM, IF HRIS IMPLEMENTATION IS DELAYED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY DECEMBER 2017.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
2014-037 and 2013-28 and 2009-73	<p>Improve Medicaid Management Information Systems (MMIS) user access controls by immediately correcting the issues identified through our audit and strengthening access controls to MMIS by (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; and (c) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users.</p>	<p>IMPLEMENTED.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2013-30	Implement procedures to verify that it collects the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fee amounts from each provider that it bills.	IMPLEMENTED.
2014-038 and 2013-31 and 2012-27	Improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification.	<p>A IMPLEMENTED.</p> <p>B DEFERRED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE MARCH 2016 IMPLEMENTATION DATE.</p> <p>C DEFERRED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE MARCH 2016 IMPLEMENTATION DATE.</p>
2014-039 and 2013-34 and 2012-36 and 2011-26	Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.	<p>SIGNIFICANT DEFICIENCY.</p> <p>DEFERRED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE MARCH 2016 IMPLEMENTATION DATE.</p> <p>MATERIAL WEAKNESS.</p>
2013-72	The Department of Human Services and the Department of Health Care Policy and Financing should work together to ensure that the reimbursements the Grand Junction and Pueblo Regional Centers receive under the Home and Community-Based Services for Persons with Developmental Disabilities (HCBS-DD) waiver program more closely align with costs by (a) revising the rate-setting method for the regional centers' HCBS-DD waiver-funded services. The revision process should include evaluating the feasibility of establishing separate rates for each of the two regional centers, and other options for setting the reimbursement rates, as appropriate; and (b) implementing procedures to compare, at least annually, the regional centers' reported costs to their HCBS-DD waiver reimbursements to ensure that the reimbursements continue to align with costs and the costs are reasonable.	<p>A IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>B PARTIALLY IMPLEMENTED. THE DEPARTMENT HAS DEVELOPED PROCEDURES AND PLANS TO COMPLETE A COMPARISON AND RECONCILIATION OF THE REGIONAL CENTERS' COSTS TO THEIR HCBS-DD WAIVER REIMBURSEMENTS BY DECEMBER 2015.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
DEPARTMENT OF HIGHER EDUCATION		
HISTORY COLORADO		
2014-008	<p>Improve its internal controls over procurement cards by (a) establishing policies and procedures, as well as a cardholder manual, that conform to the basic requirements and best practices outlined in the State's Commercial Card Manual. Both the policies and procedures and cardholder manual should be reviewed annually to ensure they remain in compliance with State Fiscal Rules, the Commercial Card Manual, and History Colorado's business needs; (b) providing required training on an annual basis to all new and existing cardholders that meets the minimum standards and best practices outlined in the Commercial Card Manual; and (c) conducting a supervisory review of existing procurement cards and eliminating those cards that are not needed based on job responsibilities and establishing card limits, as deemed appropriate, for each employee. In addition, History Colorado should ensure that supervisors approve new employees to be cardholders based on their job responsibilities and establish appropriate card limits.</p>	IMPLEMENTED
2014-009	<p>Strengthen internal controls over accounting transactions by (a) establishing written policies and procedures that ensure compliance with guidance outlined in generally accepted accounting principles, State Fiscal Rules, and the Fiscal Procedures Manual; (b) implementing a supervisory review process of expenditure transactions to ensure they are correctly recorded onto COFRS; (c) correcting problems identified with existing automatic accounting entries; and (d) reviewing and evaluating established policies and procedures as well as the programming of all automatic accounting entries on an annual basis.</p>	<p>A DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2015 IMPLEMENTATION DATE.</p> <p>B PARTIALLY IMPLEMENTED. HISTORY COLORADO HAS DRAFTED PROCEDURES OUTLINING A SUPERVISORY REVIEW PROCESS FOR ALL TRANSACTIONS. THE PROCEDURES ARE CURRENTLY GOING THROUGH HISTORY COLORADO'S APPROVAL PROCESS AND MANAGEMENT ANTICIPATES THAT THE HISTORY COLORADO BOARD WILL GIVE FINAL APPROVAL IN JANUARY 2016. IN THE INTERIM, HISTORY COLORADO HAS INSTITUTED A REQUIREMENT THAT ALL TRANSACTION BE APPROVED BY A SUPERVISOR. HISTORY COLORADO PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION THROUGH BOARD APPROVAL OF THE PROCEDURES AND PROCESS BY JANUARY 2016.</p> <p>C IMPLEMENTED.</p> <p>D DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2015 IMPLEMENTATION DATE.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-010	History Colorado management and its Board of Directors should (a) work with the Department of Higher Education to assess its current structure and, if necessary, develop an appropriate governance and organizational structure that balances its needs as a non-profit corporation with that of a State agency, and achieves its organizational objectives and obligations; and (b) work with the General Assembly to develop legislation to incorporate any changes to its governance and organizational structure as a result of implementation of PART (A) into State statutes, if necessary.	IMPLEMENTED.
2014-011 and 2013-5 and 2012-6	Improve its internal controls over financial reporting by (a) instituting the appropriate type and level of training for management and staff to ensure they possess adequate technical knowledge of the State's accounting policies and are able to accurately enter complex accounting transactions into the State's accounting system. History Colorado should also ensure that the training provided includes the requirements applicable for financial reporting outlined in State Fiscal Rules and the State's Fiscal Procedures Manual; (b) developing and implementing written procedures for entering accounting transactions, including those that occur periodically, into the State's accounting system in a timely and accurate manner. These procedures should ensure that transactions are adequately prepared and reviewed for accuracy before they are entered into the State's accounting system; and (c) performing a monthly reconciliation of all bank accounts to ensure the balances contained on all statements agree with amounts reported in the State's accounting system. Adjustments should be made on a monthly basis to ensure the State's accounting system reflects the correct bank account balance throughout the fiscal year.	IMPLEMENTED.
COLORADO STATE UNIVERSITY SYSTEM		
2014-040	Colorado State University–Pueblo should ensure that it complies with federal Student Financial Aid program enrollment reporting requirements by (a) implementing a supervisory review over the enrollment reporting process, including roster submission, to help ensure timely filing; and (b) requiring that all Student Financial Aid staff attend Student Financial Aid training regarding the submission process in order to ensure reporting requirements, including due dates, are adequately communicated and clarified.	NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0043.
2014-041	Comply with the Federal Funding Accountability and Transparency Act (Transparency Act) by creating a review process over all Transparency Act reports prior to submission. This final review should compare reported information to the information contained in the subaward file, including Subaward Obligation/ Action Date, and should be performed by a secondary employee who does not perform the initial entry into Federal Subaward Reporting System on the Office Management and Budget website.	IMPLEMENTED.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
COLORADO SCHOOL OF MINES		
2014-042	Ensure it is meeting federal procurement, suspension, and debarment requirements for the Research and Development program. This should include performing training for all applicable employees to ensure they are aware of the requirements and by considering the implementation of a third-party system that automatically checks the suspension and debarment status of all subawardees/subcontractors and vendors used by the School.	IMPLEMENTED.
UNIVERSITY OF NORTHERN COLORADO		
2013-039	Revise its procedures for addressing delinquent Perkins loans to ensure that actions are taken, including that litigation considerations are made and documented at least every two years and that delinquent loans are assigned to the U.S. Department of Education, as determined appropriate.	IMPLEMENTED.
COLORADO COMMUNITY COLLEGE SYSTEM		
2014-043	Ensure that Red Rocks Community College implements internal controls to ensure that calculations for returns of Title IV funds are properly reviewed to ensure accuracy prior to remitting funds to the federal government. Additionally, Colorado Community College System should ensure that Pueblo Community College implements internal controls to ensure that Title IV funds are remitted to the federal government within 45 days of the student's withdrawal date.	IMPLEMENTED.
2014-044	Ensure that Red Rocks Community College and Otero Junior College implement adequate internal controls over Title IV direct loan disbursements by (a) working with Red Rocks Community College staff to institute a process to include a notification letter to the student and/or parent for direct loan disbursements no earlier than 30 days before, but no later than seven days after the disbursement and (b) working with Otero Junior College staff to institute a process to conduct loan counseling prior to disbursing Title IV direct loan funds to the student or parent.	IMPLEMENTED.
2014-045	Provide oversight and training to assist Red Rocks Community College and Otero Junior College with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely manner. These internal controls should include policies and procedures to ensure required information is reported to the National Student Loan Database System from the Clearinghouse in accordance with Title IV regulations.	PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0047.
METROPOLITAN STATE UNIVERSITY OF DENVER		
2014-046	Implement a process to ensure that all manual overrides are reviewed and approved. This process should include a review of all student profiles that appear on the Banner over award report and are manually overridden to ensure their awards are being calculated correctly based on their student information and eligibility.	IMPLEMENTED.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-047	Implement a process to review the academic progress of students who receive TEACH grant funds so that the Metropolitan State University of Denver does not disburse TEACH grant funds to a student who does not meet satisfactory academic progress requirements.	IMPLEMENTED.
2014-048	Implement a process to ensure that students are notified of each Student Financial Aid loan and TEACH grant disbursement and that the notification includes all elements of communication as required by federal regulations. This process should include providing training to University staff to ensure they have a sufficient understanding of Student Financial Aid requirements surrounding disbursements.	NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0048.
2014-049	Ensure that return of Title IV fund calculations are performed correctly and reviewed on a timely basis to ensure that all applicable return of Title IV funds calculations are returned to the Department of Education within 45 days. Management should select a sample of calculations performed on a monthly basis to review to ensure that they were performed correctly.	IMPLEMENTED.
2014-050	Implement appropriate internal review controls to ensure that all students selected for verification of eligibility for Student Financial Aid are verified in accordance with the University's Quality Assurance Program. Management should review a sample of student verification files performed monthly to ensure that students are being verified properly.	IMPLEMENTED.
2014-051	Implement a review process over federal Perkins loan deferment calculations to ensure that the calculations are accurate, in accordance with federal regulations, and that adequate supporting documentation is maintained.	IMPLEMENTED.
2014-052	Implement policies and procedures to document both the performance and review of the reconciliation of the School Accounts Statements data file to its financial records.	PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0051.
2014-053	Implement a reconciliation process whereby the registrar generates a monthly report that contains reportable enrollment status changes that is compared to enrollment status changes reported to the National Student Loan Data System (NSLDS) within the past month. The reconciliation should be reviewed by a second individual of supervisory authority to ensure that the student enrollment data reported to NSLDS is accurate and reported in a timely manner.	NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0049.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
DEPARTMENT OF HUMAN SERVICES		
2014-012	<p>Improve internal controls at the Veterans Community Living Centers (Living Centers) by (a) ensuring that Department and Living Center staff have processes in place for the adequate review of all revenue and expenditure transactions. This should include requiring that Living Center staff maintain and provide central accounting adequate documentation, as well as clear explanations of the documentation for transactions recorded in the State's new accounting system, the Colorado Operations Resource Engine (CORE); (b) revising existing policies and training staff on revised policies and procedures for performing monthly and fiscal year-end patient revenue reconciliations from the patient billing system to the State's new accounting system, CORE, and the related recording of transactions within accounts, including allowance for doubtful accounts. These methods should include researching and correcting, as appropriate, discrepancies found during the revenue reconciliation process; and (c) ensuring through a central monitoring process that the revenue reconciliations are accurate and consistent across the Living Centers and that adequate supporting documentation is maintained for all accounting transactions and in support of the revenue reconciliations performed by the Living Centers.</p>	<p>A PARTIALLY IMPLEMENTED. DEPARTMENT AND LIVING CENTER STAFF ESTABLISHED POLICIES AND PROCEDURES FOR THE REVIEW OF ALL REVENUE AND EXPENDITURE TRANSACTIONS; HOWEVER, THESE POLICIES AND PROCEDURES WERE NOT EFFECTIVE UNTIL JUNE 2015. DUE TO THE TIMING OF THE IMPLEMENTATION OF THE NEW POLICY, THE LIVING CENTERS DID NOT PERFORM MONTHLY RECONCILIATIONS DURING FISCAL YEAR 2015 BUT DID PERFORM YEAR-END RECONCILIATIONS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY SEPTEMBER 2015.</p> <p>B IMPLEMENTED.</p> <p>C PARTIALLY IMPLEMENTED. THE DEPARTMENT'S LIVING CENTER STAFF CREATED A REVENUE RECONCILIATION TEMPLATE FOR THE CENTERS' MONTHLY RECONCILIATION PROCESS AT THE END OF FISCAL YEAR 2015. DUE TO TIMING, THE DEPARTMENT DID NOT PERFORM MONTHLY RECONCILIATIONS DURING FISCAL YEAR 2015 BUT DID PERFORM FISCAL YEAR END RECONCILIATIONS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY SEPTEMBER 2015.</p>
2014-013 and 2013-6	<p>Ensure that the financial data recorded on the Colorado Financial Reporting System (COFRS), the State's accounting system, related to counties' administration of public assistance programs are accurate and complete by continuing to perform its monthly reconciliation between the County Financial Management System (CFMS) and COFRS and investigating and resolving the remaining \$2.2 million discrepancy between CFMS and COFRS.</p>	<p>DEFICIENCY IN INTERNAL CONTROL.</p> <p>IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY COMPLETING RECONCILIATIONS AND IDENTIFYING THE UNRECONCILED AMOUNT BETWEEN CFMS AND COFRS. FURTHER, THE DEPARTMENT HAS IMPLEMENTED A RECONCILIATION PROCESS BETWEEN CFMS AND THE STATE'S NEW ACCOUNTING SYSTEM, CORE.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-054	<p>Improve the administration of the Temporary Assistance for Needy Families program by (a) continuing to provide county caseworker training on case file documentation, IEVS hits, and data input into the Colorado Benefits Management System (CBMS), and monitoring for compliance; (b) ensuring program rules include all allowable verification sources for citizenship and lawful presence; (c) ensuring that program changes are communicated to the federal government for approval in a timely manner; and (d) resolving the CBMS system issue that caused the payment calculation errors identified in the prior year.</p>	<p>A PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0055.</p> <p>B PARTIALLY IMPLEMENTED. THE DEPARTMENT'S BOARD APPROVED NEW RULES TO INCLUDE ALL ALLOWABLE VERIFICATION SOURCES FOR CITIZENSHIP AND LAWFUL PRESENCE DURING FISCAL YEAR 2015; HOWEVER, THE NEW RULES DO NOT BECOME EFFECTIVE UNTIL FISCAL YEAR 2016. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 1, 2015.</p> <p>C IMPLEMENTED.</p> <p>D DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE SEPTEMBER 2016 IMPLEMENTATION DATE. SEE ALSO CURRENT YEAR RECOMMENDATION 2015-0055.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
2014-055	<p>Strengthen its internal controls over the Colorado Child Care Assistance Program by (a) providing training to county caseworkers in the areas of eligibility and case management; (b) establishing and implementing expanded county monitoring processes and reporting mechanisms to ensure eligibility determinations are appropriate and adequately documented in county case files, and to ensure that case file status in Child Care Automated Tracking System matches county records; and (c) programming the Child Care Automated Tracking System to notify case workers to reassess the parent fee when manually overriding eligibility.</p>	<p>A PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0056.</p> <p>B PARTIALLY IMPLEMENTED. THE DEPARTMENT ESTABLISHED AND IMPLEMENTED A COUNTY MONITORING PROCESS THROUGH ITS NEW QUALITY ASSURANCE DIVISION. HOWEVER, THE DEPARTMENT HAS NOT IMPLEMENTED A RESOLUTION PROCESS FOR TRACKING THE PROGRESS OF THE COUNTIES THAT HAVE CORRECTIVE ACTIONS IDENTIFIED THROUGH THE MONITORING PROCESS. SEE ALSO CURRENT YEAR RECOMMENDATION 2015-0056.</p> <p>C DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JANUARY 2016 IMPLEMENTATION DATE. SEE CURRENT YEAR RECOMMENDATION 2015-0056.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
2014-056 and 2013-45	<p>Ensure that it complies with federal compliance requirements related to eligibility and payment error rates for the Supplemental Nutrition Assistance Program (SNAP) by (a) fully implementing its corrective action plan as demonstrated by improving payment error rates to a level at or below the national average for eligible and ineligible cases and (b) requiring county caseworkers to attend SNAP training on at least an annual basis.</p>	<p>PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0053.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-057 and 2013-50	<p>Improve its oversight of the Division of Vocational Rehabilitation (Division) and management and administration of the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a plan for conducting ongoing monitoring of the Division’s performance to ensure the Division accomplishes its duties and responsibilities to administer the Program, and is accountable to the Department. The plan should include following up on the Division’s progress in implementing external audit recommendations from the Office of the State Auditor to ensure implementation is timely and effective; (b) ensuring Division compliance with applicable federal regulations, State statutes and rules, and Department and Division policies. This should include reviewing federal regulations, State statutes and rules, and Department policies to identify inconsistencies and areas for statutory and policy clarification; working with the General Assembly, as needed, to clearly specify the role and responsibilities of the Division and help ensure it accomplishes the purposes intended by federal regulations and State laws; and revising Division policies, procedures, and staff training to provide clear guidance on the purpose and scope of the Program; and (c) determining the record keeping and reporting capabilities needed in the Accessible Web-Based Activity and Reporting Environment (AWARE) system and developing and implementing a system project plan to provide to either the Office of Information Technology or the AWARE vendor to implement any necessary system changes. This review and plan should include a method for extracting historical Program data.</p>	<p>IMPLEMENTED.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-058 and 2013-51	<p>Improve controls to ensure participants in the Vocational Rehabilitation Program (Program) reach their employment goals within reasonable time periods and federal and State funds are used prudently and efficiently by (a) establishing and implementing policies regarding reasonable time frames, such as 2 years for participants not seeking a degree and 5 years for degree-seeking participants, for participants to receive Program services, as allowed by federal regulations; (b) establishing and implementing methods to control Program costs. These methods should include setting reasonable thresholds for the costs of different types of Program services; instituting controls over authorizations and payments for academic training and tuition that limit the Program costs to in-state tuition or the equivalent; and recovering Program costs or discontinuing services for any participant who withdraws or is expelled from college or otherwise fails to reasonably meet the requirements in his or her Individualized Plan for Employment; (c) establishing and implementing an ongoing review process, such as at the Division of Vocational Rehabilitation level or by a special team of Department management and staff, to assess the appropriateness of continuing to serve participants who fail to meet employment outcomes and goals within the time frames and thresholds established in PARTS A and B above. This process should include implementing a methodology for reviewing and approving exceptions to the limitations, when reasonable, and noting participants who remain in the Program for extended periods without sufficiently progressing toward their goal of a reasonable time frame to meet their goal before Program services will end; and (d) establishing and implementing procedures to close cases, as appropriate, when participants fail to meet the reasonable time frame for meeting employment outcomes and goals, set in PART C above, after they have been notified of such case closure.</p>	<p>A IMPLEMENTED. B IMPLEMENTED. C IMPLEMENTED. D PARTIALLY IMPLEMENTED.</p> <p>THE DEPARTMENT HAS ESTABLISHED NEW POLICIES AND PROCEDURES REGARDING CASE CLOSURE. HOWEVER, THE DEPARTMENT HAS NOT ESTABLISHED POLICIES TO NOTIFY CLIENTS PRIOR TO CASE CLOSURE. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY FEBRUARY 2016.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-059 and 2013-52	<p>Improve controls over service authorizations and payments for the Vocational Rehabilitation Program (Program) by (a) establishing and implementing policies and procedures requiring that the Program only authorize services that are needed to address participants' barriers to employment based on their documented disabilities and impairments; (b) establishing and implementing procedures that ensure staff authorize services before they are provided, obtain and document appropriate supervisory approvals, pay only the amounts that have been authorized, and maintain Service Authorization forms in the case files; (c) developing and implementing comprehensive written policies and procedures over the Program's payment process that includes requirements for maintaining documentation that supports the payment amount and purpose, ensuring service authorizations match the payments made, and approving and verifying the receipt of services and goods. In addition, the policies and procedures should define the lowest available usual and customary rates, specify clear restrictions and parameters for purchases, and include written guidance for staff to follow when reviewing and approving payments; (d) using the federal or State mileage reimbursement rate as specified by State Fiscal Rules when calculating a participant's mileage reimbursement; (e) adequately segregating staff duties within the payment process. Specifically, the Department should ensure that individuals who authorize and approve services and goods are segregated from the processing of payments and do not directly receive vendor or participant receipts or invoices. The Department should also ensure direct reports are not approving payments for their supervisors; (f) establishing and implementing processes to monitor service authorizations and associated payments to ensure that services are authorized before the participant receives the services and that payments for services do not exceed the amounts authorized. This should include a post-payment review procedure that reviews a sample of payments at least annually and mechanisms for revising policies and procedures as necessary based on patterns of errors identified during the annual review; and (g) training Program staff on accounting controls and payment policies and procedures.</p>	<p>A IMPLEMENTED. B IMPLEMENTED IN FISCAL YEAR 2014. C IMPLEMENTED. D IMPLEMENTED IN FISCAL YEAR 2014. E IMPLEMENTED IN FISCAL YEAR 2014. F PARTIALLY IMPLEMENTED. THE DEPARTMENT HAS ESTABLISHED POLICIES AND IMPLEMENTED A QUALITY ASSURANCE REVIEW. HOWEVER, AN ANNUAL POST PAYMENT REVIEW BY DIVISION DIRECTOR WAS NOT COMPLETED DURING FISCAL YEAR 2015. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2015. G IMPLEMENTED.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-060 and 2013-53	Strengthen controls over Vocational Rehabilitation Program (Program) eligibility determinations and documentation by (a) establishing and implementing a written policy and procedure requiring counselors to obtain documentation of the applicant's disability from an appropriate medical professional and maintain documentation of the disability in the case file; (b) establishing and implementing a written policy and procedure requiring ongoing supervisory reviews to ensure that Program staff comply with eligibility and documentation requirements; and (c) providing Program staff training, as determined appropriate, that assists in ensuring that staff are aware of and comply with federal and state eligibility and documentation requirements.	IMPLEMENTED.
2014-061 and 2013-54	Improve Vocational Rehabilitation Program (Program) processes for conducting assessments to determine participant employment goals and completing the participant Individualized Plan for Employment (Plan) by (a) establishing and implementing written policies and standardized processes for completing and documenting the comprehensive assessment, (b) providing training to Program field office staff on policies and processes for completing the comprehensive assessment and employment Plan, and (c) implementing a supervisory review process over counselors' comprehensive assessments and the creation of participant employment Plans to ensure that all factors required to determine participant employment goals are fully documented and that Plans are signed and completed in compliance with Division of Vocational Rehabilitation policies.	IMPLEMENTED.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-062 and 2013-55	<p>Improve Vocational Rehabilitation Program (Program) controls and processes for using comparable services and benefits to cover, in whole or part, the costs of Program services, as required by federal regulations by (a) implementing written policies and procedures for identifying and maintaining updated information on available comparable services and benefits for the range of services that the Program provides and ensuring the information is accessible to all applicable field office staff; (b) establishing a target time frame in written policy for field office staff's search for comparable services and benefits and staff's assistance to participants with the application for services through other programs; (c) clarifying policies to indicate that when a participant refuses to use comparable services and benefits, the participant shall be responsible for the costs of the services. The policy should address Program staff's related documentation requirements; and (d) providing training to field office staff on federal and Division of Vocational Rehabilitation requirements and processes for identifying and documenting comparable services and benefits. This training should include working with staff within other agencies with similar program services to obtain information on the comparable services and benefits that may be available to Program participants and processes for assisting participants in the application process for comparable services and benefits.</p>	<p>IMPLEMENTED.</p>
2014-063 and 2013-56	<p>Improve the process for determining participants' severity of disability for the Vocational Rehabilitation Program (Program) by establishing a consistent and accurate method for assessing the severity of disabilities for Program applicants, modifying policies to provide clear guidance and tools for determining the severity of disability level, requiring notification of disability severity level to participants in all cases, and incorporating a supervisory review of this assessment. This process should include evaluating the benefits of implementing a scoring or weighted system for determining severity of disability and ensuring that staff are adequately trained on the new policies and procedures.</p>	<p>IMPLEMENTED AND ONGOING.</p> <p>THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY UPDATING POLICIES AND PROCEDURES AND MAKING CHANGES TO FUNCTIONAL CAPACITY SEVERITY IN ITS ELECTRONIC CASE MANAGEMENT SYSTEM, AWARE, TO ENSURE SEVERITY OF DISABILITY DETERMINATION IS ACCURATE, CONSISTENT, AND DOCUMENTED.</p>
2014-064 and 2013-57	<p>Ensure compliance with federal and state case management requirements for the Vocational Rehabilitation Program (Program) by (a) implementing written policies specifying minimum requirements for communicating with unemployed participants, such as requiring counselors to contact these participants at least once every 30 days, and requirements for supervisory review of field office staff's case management activities and timely case closure when cases meet the closure criteria in policy; and (b) providing training to Program field office staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, and case closure procedures, including best practices for case management and documentation.</p>	<p>PARTIALLY IMPLEMENTED.</p> <p>SEE CURRENT YEAR RECOMMENDATION 2015-0054.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-065 and 2013-61	<p>Improve controls over the use of federal and State funds and processes for reporting and addressing instances of suspected misuse of funds or property in the Vocational Rehabilitation Program (Program) by (a) developing and implementing policies and procedures for reporting instances of suspected misuse of funds or property. These policies and procedures should comply with federal regulations, State Fiscal Rules, and Department policy and include a policy specifying that, in circumstances of fraud, field office staff should stop services, thoroughly document the incident in the case file, and close the participant's case; (b) monitoring through supervisory review to ensure that instances of suspected misuse of funds or property are appropriately communicated to the Department's Audit Division and Department management in accordance with Department policy; (c) evaluating the necessity and appropriateness of providing direct payments to participants to purchase goods and services. If the Department determines that the practice of making direct payments should continue, it should strengthen controls, such as by limiting the dollar amount of the purchase(s), requiring supervisory approval of direct payments, and revising written policies and procedures accordingly; (d) providing direct access for the Accessible Web-Based Activity and Reporting Environment (AWARE) application to the Department's internal audit staff; (e) developing and implementing procedures for tracking the issuance, return, and reissuance of equipment purchased for participants. These procedures should include creating and maintaining a statewide tracking database of equipment purchased for participants and a requirement for attaching State-issued identification tags to the equipment; and (f) developing and implementing procedures to turn over recovery efforts to the Office of the Attorney General in a timely manner once Program staff have been unsuccessful at recovering State-owned equipment from participants.</p>	<p>A IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY ESTABLISHING WRITTEN POLICIES FOR ISSUING EQUIPMENT ACCORDING TO STATE AND FEDERAL FISCAL RULES, AND DOCUMENTING AND INVESTIGATING SUSPICION OF FRAUD.</p> <p>B IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>C IMPLEMENTED.</p> <p>D IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>E IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY DEVELOPING AND IMPLEMENTING PROCEDURES FOR TRACKING ISSUANCE, RETURN AND REISSUANCE OF EQUIPMENT PURCHASED FOR PARTICIPANTS. THE DIVISION IS IN THE PROCESS OF CONFIGURING IT'S ELECTRONIC CASE MANAGEMENT SYSTEM, AWARE, TO HAVE AN INVENTORY TRACKING MODULE THAT INCLUDES ID TAGS FOR THE EQUIPMENT.</p> <p>F IMPLEMENTED.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-066 and 2013-62	<p>Improve its processes for assessing participants' contributions in the cost of vocational rehabilitation services by (a) implementing changes to the Division of Vocational Rehabilitation's (Division) policy manual to provide clear guidelines for calculating and documenting participant contributions. This should include procedures for documenting changes to participants' financial situations that occur between application and staff completion of the financial need analysis; (b) reviewing the Division's current methodology for calculating participants' financial need, including the cost-of-living allowance calculation, for appropriateness and making changes as deemed necessary; (c) instituting a supervisory review process to ensure that financial need analysis forms are completed correctly as required by Division policy, information used to complete the analysis form and calculating the participant's required contribution is properly documented, the participant's required contribution is documented in the Individualized Plan for Employment, and participants' required contributions are paid; and (d) reviewing the Division's policy and practice of using after-tax income for calculating participant contributions and determining whether gross income should be used for this calculation for consistency with other federal programs at the Department. If after-tax income continues to be used, then the Department should establish a documented methodology for calculating after-tax income.</p>	<p>A IMPLEMENTED. B IMPLEMENTED. C PARTIALLY IMPLEMENTED. <small>SEE CURRENT YEAR RECOMMENDATION 2015-0054.</small> D IMPLEMENTED.</p>
2014-067 and 2013-63	<p>Improve methods for compensating Vocational Rehabilitation Program vendors by (a) discontinuing the practices of paying bonuses to vendors and paying the "successful job placement" fees prior to employment; (b) evaluating the fee schedule payment amounts allowed for regular job placement services to determine if the fees are appropriately structured to pay for the reasonable cost of providing those services and adjusting the fee schedule payment amounts as appropriate. This evaluation should include considering the implementation of a fee to compensate vendors for job placement assistance services they provide prior to a participant's employment; and (c) implementing reasonable time lines for vendors to follow when providing job placement services and for successfully placing a participant in an employment position, incorporating the time lines into each job placement vendor's Registration form and/or purchase order, and monitoring the timeliness of vendor compliance with the time lines. The Department should discontinue doing business with job placement vendors who do not consistently place participants in successful employment positions in a timely manner.</p>	<p>A IMPLEMENTED IN FISCAL YEAR 2014 B IMPLEMENTED. C IMPLEMENTED AND ONGOING. <small>THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY IMPLEMENTING REASONABLE TIMELINES FOR JOB PLACEMENT SERVICES AND MONITORING COUNSELORS.</small></p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-068 and 2013-66	Ensure that all Division of Vocational Rehabilitation Services' purchases made with procurement cards comply with State Fiscal Rules and Department requirements for procurement cards, including obtaining a waiver from Department requirements when applicable. In addition, the Department should establish and implement policies and processes for authorizing and purchasing participant demonstration equipment, such as cell phones and computers, and document supervisory approvals of equipment purchases.	IMPLEMENTED.
2014-069 and 2013-67	Improve the Vocational Rehabilitation Program's (Program) annual quality assurance (QA) review process by (a) creating and implementing a policy requiring Division of Vocational Rehabilitation (Division) management and Program regional supervisors, field office supervisors, and field office counselors to review the deficiencies identified by the QA staff after each annual review is completed; (b) creating and implementing policies and procedures that require corrective action plans for cited deficiencies, a follow-up process for QA staff to ensure implementation of corrective action plans, and a process for including problems cited during the QA reviews in counselor performance reviews, as appropriate; (c) requiring QA staff to annually report the results of the corrective action plan process to Department and Division management; (d) implementing a process for the QA staff to verify that problems identified in QA reviews are addressed by annually following up on prior year deficiencies; and (e) implementing a Division process to analyze trends in deficiencies statewide, at least annually, to identify overall areas for improvement, such as areas for additional staff training and guidance.	<p>A PARTIALLY IMPLEMENTED. THE DEPARTMENT CREATED AND IMPLEMENTED POLICIES AND PROCEDURES TO REVIEW DEFICIENCIES THROUGH SUPERVISORY REVIEWS AND STATEWIDE SERVICE RECORD REVIEWS. HOWEVER, RESULTS OF QA ANNUAL REVIEW WERE NOT REVIEWED DURING FISCAL YEAR 2015. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2015.</p> <p>B IMPLEMENTED.</p> <p>C PARTIALLY IMPLEMENTED. THE DEPARTMENT FOLLOWS THE QA PROCEDURE MANUAL BY GATHERING RESULTS OF QA REVIEWS. HOWEVER, QA STAFF DID NOT REPORT RESULTS OF THE CORRECTIVE ACTION PLAN PROCESS TO DEPARTMENT AND DIVISION MANAGEMENT TIMELY. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2015.</p> <p>D IMPLEMENTED.</p> <p>E IMPLEMENTED.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-070 and 2013-68	<p>Ensure the Division of Vocational Rehabilitation (Division) strengthens its management of complaints by (a) establishing and implementing policies and procedures to ensure that all complaints are investigated and resolved in a timely manner. This should include developing a written description of the process; a prioritization method with time lines for investigating and resolving complaints, such as a method based on the severity of the allegations; and a time line for sending the complainant written notification of the resolution; (b) establishing and implementing policies and procedures for documenting complaints in a centralized Division database and requiring that Division data sufficiently detail the nature, timing, investigation, and final resolution of each complaint in a consistent manner; and (c) establishing and implementing policies and procedures for categorizing complaints, such as by topic, to facilitate meaningful analysis and analyzing the complaints logged in a centralized database at least annually to identify trends and taking appropriate action, such as through training or policy clarification, to address the problems.</p>	<p>A PARTIALLY IMPLEMENTED. THE DEPARTMENT ESTABLISHED POLICIES AND PROCEDURES OVER COMPLAINTS, TO ENSURE THE INVESTIGATIONS ARE RESOLVED IN A TIMELY MANNER. HOWEVER, THE DEPARTMENT IS NOT FOLLOWING ITS PROCEDURES, AND NOT ALL INVESTIGATIONS ARE TIMELY. IN ADDITION, THE PROGRAM STAFF LACK CONSISTENT COMPLIANT FOLLOW UP DOCUMENTATION. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2015.</p> <p>B PARTIALLY IMPLEMENTED. THIS DEPARTMENT ESTABLISHED A CENTRALIZED COMPLAINT TRACKING TOOL AND INCLUDED NECESSARY FIELDS. HOWEVER, WE DETERMINED THAT THE DOCUMENTATION OF COMPLAINTS AND RESOLUTIONS IS INCONSISTENT BETWEEN OFFICES AND PROCEDURES HAVE NOT BEEN IMPLEMENTED TO ENSURE THE TIMELY RESOLUTION OF COMPLAINTS. . THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2015.</p> <p>C PARTIALLY IMPLEMENTED. THE DEPARTMENT ESTABLISHED AND IMPLEMENTED POLICIES AND PROCEDURES FOR CATEGORIZING COMPLAINTS. HOWEVER, THE DIVISION HAS NOT ANALYZED COMPLAINTS IN ITS CENTRALIZED DATABASE TO IDENTIFY TRENDS AND TAKE APPROPRIATE ACTION. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2015.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
2014-071 and 2013-69	<p>Improve backup and recovery processes for the Accessible Web-Based Activity and Reporting Environment system by (a) working with the vendor to encrypt backup files and send them to a secure off-site location that is not in the same physical location as the production system and (b) testing the system recovery plan on an annual basis and making updates to the plan as necessary.</p>	<p>A IMPLEMENTED.</p> <p>B IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY TESTING THE DISASTER RECOVERY PLAN FOR AWARE. THE DEPARTMENT SHOULD CONTINUE TO ENSURE ANNUAL TESTING OF THE AWARE DISASTER RECOVERY PLAN, AS REQUIRED BY THE COLORADO INFORMATION SECURITY POLICIES.</p>
2014-072 and 2013-71	<p>Ensure that the regional centers' Medicaid cost reports accurately report the number of resident days by updating its policies on managing census information to clarify which days should be reported on the cost reports and updating its procedures accordingly.</p>	<p>IMPLEMENTED.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2013-7	<p>Improve controls over payroll and ensure the enforcement of policies and procedures by (a) reviewing payroll adjustments to ensure that they are calculated correctly, (b) ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review, and (c) ensuring that employees' Personnel Action Forms are completed accurately.</p>	<p>A IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>B PARTIALLY IMPLEMENTED. THE DEPARTMENT HAS DEVELOPED A PROCESS FOR CERTIFYING TIME SHEETS. HOWEVER, WE IDENTIFIED ISSUES WITH TIMELY CERTIFICATION DURING THE FISCAL YEAR 2015 AUDIT. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY JUNE 2016.</p> <p>C IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
2013-49	<p>Improve its internal controls over subrecipient monitoring by (a) evaluating and reassigning, as appropriate, the responsibility for subrecipients and vendors for the Department's federal programs and ensuring that staff communicate the identification of subrecipients to internal audit and accounting staff; (b) developing and implementing policies and procedures for entities as subrecipients and vendors and reporting funds provided to those entities determined to be subrecipients as subrecipient expenditures on COFRS, and on the Schedule of Federal Assistance (Exhibit K) submitted to the Office of the State Controller; (c) ensuring internal audit staff are monitoring the Department's subrecipients to ensure the Catalog of Federal Domestic Assistance numbers for the federal funds passed through from the Department to the subrecipients agree to the subrecipients' Schedules of Expenditure of Federal Awards. This should include procedures for contacting subrecipients and subrecipients' auditors when the information does not agree; and (d) implementing a supervisory review of the internal audit tracking spreadsheet to reconcile the amounts listed on the sheet agree to the amounts on COFRS.</p>	<p>A IMPLEMENTED.</p> <p>B IMPLEMENTED.</p> <p>C IMPLEMENTED.</p> <p>D NO LONGER APPLICABLE. DUE TO THE STATES' NEW ACCOUNTING SYSTEM CORE BEING IMPLEMENTED DURING FISCAL YEAR 2015, THE TRACKING SPREADSHEET NO LONGER USES AMOUNTS FROM COFRS.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2013-59	<p>Improve the fiscal management of the Division of Vocational Rehabilitation (Division) and the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a comprehensive budgeting process that includes procedures for estimating service costs for each participant in each fiscal year, and using the estimates to more accurately forecast Program expenditures in the current and future fiscal years; (b) ensuring that Division staff responsible for developing the Program budget and monitoring expenditures and revenues have expertise and training in State and federal budgeting processes and proper accounting and fiscal procedures; (c) implementing a process for Departmental review and approval of the Division's annual budget and routine Division reporting to Department management on the Program's estimated costs for participants, service authorizations, budget-to-actual costs, and expenditures-to-spending authority; and (d) implementing a regular Departmental review of Division expenditures until the Division can demonstrate full implementation of proper accounting controls. Once the Division demonstrates adequate controls, the Department should follow up and periodically review a sample of Division transactions to ensure ongoing compliance.</p>	IMPLEMENTED.
2013-60	<p>Improve controls over the Division of Vocational Rehabilitation's (Division) corporate accounts by (a) ensuring that the Division obtains an exception for the open charge accounts from the Department's procurement card administrator and the Department's controller or chief fiscal officer or discontinues the use of the corporate accounts; (b) establishing and implementing a process to monitor, reconcile, and resolve disputes in regards to charges on the corporate accounts. This process should include assigning responsibility for performing a monthly reconciliation of each account, obtaining copies of all account statements, ensuring that all charges on the account are appropriate and supported with receipts and invoices, and working with vendors to resolve charges noted on the statements that do not include authorization information; (c) ensuring that payments for the corporate accounts are made timely and by the payment due dates; and (d) limiting the number of employees at each field office who are approved to make purchases on the corporate accounts.</p>	IMPLEMENTED.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2013-65	<p>Ensure that the Division of Vocational Rehabilitation's (Division) contract management processes and contracts comply with State Fiscal Rules, State Procurement Rules, and the State Controller's waiver by (a) executing standard and consistent contracts with all vendors who the Division anticipates it will pay \$20,000 or more a year; (b) establishing and implementing a Division policy and process to periodically review and update vendor contracts and obtain appropriate approvals for each contract template from the Office of the State Controller. This should include updating all Division contracts that have been in place 5 years or more and were executed prior to 2009; and (c) revising the Division's Vendor Registration Form to ensure it complies with State Fiscal Rules and reflects the language contained in the Division's standard contract template.</p>	<p>A PARTIALLY IMPLEMENTED. THE DEPARTMENT CREATED A STANDARD CONTRACT FOR VENDORS AND MONITORS VENDORS THAT ARE REQUIRED TO SIGN THE PROVIDER AGREEMENT. THERE ARE NO FORMAL POLICIES OR PROCEDURES FOR MONITORING THE VENDORS OR THAT REQUIRE THE VENDORS TO SIGN THE CONTRACTS WITHIN A CERTAIN TIMEFRAME. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2015.</p> <p>B IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>C IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2012-10	<p>The Department of Human Services (Department) and the Governor's Office of Information Technology (OIT) should improve the general IT controls over AVATAR by (a) generating, reviewing, and retaining activity logs at the operating level to identify and investigate anomalous activity, including successful and unsuccessful login attempts, and controlling access to activity logs to ensure that logs cannot be altered; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) implementing an ongoing procedure to ensure that all users are authorized based on roles, and evidence of role-based authorization is retained prior to the users' gaining access to the system; (d) generating and implementing logon banners for AVATAR, including Health Insurance Portability and Accountability Act banners where required; (e) reviewing and updating user access management and desktop management policies and procedures; (f) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (g) hardening system configuration settings for AVATAR, as identified in the system review; (h) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (i) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (j) ensuring that all desktop computers are vendor supported and have a firewall in place. Also, documenting the policies and procedures pertaining to desktop security management; (k) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in Colorado Information Security Policies; (l) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (m) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with Colorado Information Security Policies; and (n) revising existing contracts to ensure that vendors must comply with Colorado Information Security Policies.</p>	IMPLEMENTED.
2012-49	<p>The Department of Human Services, Department of Health Care Policy and Financing, and the Governor's Office of Information Technology should strengthen controls over the Colorado Benefits Management System (CBMS) by (a) requiring that the CBMS service provider remediate the 18 exceptions listed in the Fiscal Year 2012 Statement on Standards for Attestation Engagements 16 report in a timely manner and (b) ensuring that the CBMS service provider is held accountable for information system controls over the CBMS system.</p>	IMPLEMENTED.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2012-50 and 2011-49	<p>Improve controls over its flexplace program by (a) ensuring the Department consistently follows the Department of Personnel & Administration's (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms; and (b) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what State property will be used off site, and how protected and confidential data are to be safeguarded.</p>	<p>A PARTIALLY IMPLEMENTED. THE DEPARTMENT PURCHASED A SYSTEM DURING FISCAL YEAR 2015 TO AUTOMATE THE FLEXPLACE APPLICATION AND APPROVAL PROCESS. HOWEVER, THE DEPARTMENT WAS STILL IN THE EARLY ROLL OUT STAGES OF THE PROGRAM. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2016.</p> <p>B IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>

JUDICIAL DEPARTMENT

2014-014 Ensure that the Office of Attorney Regulation Counsel (Counsel) develop a detailed and thorough review process over accounting transactions, including infrequent transactions such as the transfer of funds, in order to ensure transactions are recorded properly. Additionally, Counsel staff should improve its reconciliations of cash balances by requiring that reconciliations are reviewed and performed monthly and that the reconciliations include procedures to identify and resolve discrepancies, and to make adjustments, as appropriate.

PARTIALLY IMPLEMENTED.
 THE OFFICE OF ATTORNEY REGULATION COUNSEL NOW UTILIZES ONE FUND WHICH WILL REDUCE THE LIKELIHOOD A TRANSFER IS INCORRECTLY RECORDED. THE BANK RECONCILIATIONS ARE REVIEWED BY THE CONTROLLER. DUE TO THE LIMITED NUMBER OF ACCOUNTING STAFF, THE OFFICE IS STILL REFINING THE PERIODIC REVIEW PROCESS OF FINANCIAL INFORMATION, INCLUDING THE RECONCILIATION FROM CORE TO GREAT PLAINS. STARTING IN MARCH 2016, THE SUPREME COURT ADVISORY COMMITTEE WILL REVIEW FINANCIAL INFORMATION ON A QUARTERLY BASIS IN ORDER TO ENSURE ACCOUNTS ARE PROPERLY RECONCILED AND REVIEWED. THE OFFICE PLANS TO FULLY IMPLEMENT THE RECOMMENDATION BY JUNE 1, 2016.

DEFICIENCY IN INTERNAL CONTROL.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
DEPARTMENT OF LABOR AND EMPLOYMENT		
2014-073 and 2013-75 and 2012-52	<p>The Department of Labor and Employment (Department) and the Governor’s Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.</p>	<p>A-B IMPLEMENTED IN FISCAL YEAR 2013.</p> <p>C-D DEFERRED.</p> <p>THE DEPARTMENT PLANS TO IMPLEMENT THESE PART OF THE RECOMMENDATION BY THE DECEMBER 2016 IMPLEMENTATION DATE.</p> <p>E IMPLEMENTED IN FISCAL YEAR 2013.</p> <p>SIGNIFICANT DEFICIENCY.</p>
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS		
2014-015	<p>Develop internal controls over the Veterans Memorial Cemetery of Western Colorado (Cemetery) donations by establishing and implementing policies and procedures for collecting, recording, depositing, and reconciling Cemetery donations to ensure it is in compliance with State Fiscal Rules and ensure revenue is recorded in the correct fiscal year. This should include segregating duties between the collection and reconciliation process and ensuring that the Cemetery maintains a receipt book or log for all donations received by the Cemetery.</p>	IMPLEMENTED.

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
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DEPARTMENT OF NATURAL RESOURCES

2013-11 and 2012-13	<p>The State Board of Land Commissioners (Board) should ensure that the State's financial information is accurate and complete by (a) establishing and implementing procedures for identification of values associated with donated land and other assets; (b) recording the proper asset value of all the land and other assets it owns in the Colorado Financial Reporting System (COFRS), the State's accounting system, timely; and (c) once donated land and other assets are valued, implementing a process to reconcile the Board's asset information with COFRS.</p>	<p>A PARTIALLY IMPLEMENTED. THE STATE BOARD OF LAND COMMISSIONS HAS INITIATED A GEOGRAPHIC INFORMATION SYSTEM (GIS) PROJECT TO OBTAIN LAND DATA TO CREATE AN ASSET LIST. THE BOARD REPORTS IT IS 80 PERCENT COMPLETE WITH THE WORK. ONCE THIS IS COMPLETE, THE STATE BOARD BELIEVES THAT IT WILL BE ABLE TO VALUE DONATED LAND AND OTHER ASSETS AND MOVE TOWARDS A RECONCILIATION OF THE NEW STATE'S ACCOUNTING SYSTEM, CORE, AND THE ASSET LISTING. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY JUNE 2015.</p> <p>B PARTIALLY IMPLEMENTED. THE STATE BOARD OF LAND COMMISSIONERS IS AWAITING THE COMPLETION OF ITS GIS PROJECT IN ORDER TO RECORD THE PROPER ASSET VALUE OF ALL LAND IT OWNS IN THE STATE'S NEW ACCOUNTING SYSTEM, CORE. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY JUNE 2015.</p> <p>C PARTIALLY IMPLEMENTED. THE STATE BOARD OF LAND COMMISSIONS HAS INITIATED A GEOGRAPHIC INFORMATION SYSTEM (GIS) PROJECT TO OBTAIN LAND DATA TO CREATE AN ASSET LIST. THE BOARD REPORTS IT IS 80 PERCENT COMPLETE WITH THE WORK. ONCE THIS IS COMPLETE, THE STATE BOARD BELIEVES THAT IT WILL BE ABLE TO VALUE DONATED LAND AND OTHER ASSETS AND MOVE TOWARDS A RECONCILIATION OF THE NEW STATE'S ACCOUNTING SYSTEM, CORE, AND THE ASSET LISTING. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY JUNE 2015.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
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SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2012-14	<p>The State Board of Land Commissioners should improve its controls over the management company’s activity by (a) assigning accounting staff the responsibility of reviewing the management company’s financial reports and recording all financial activity in the Colorado Financial Reporting System on a monthly basis; (b) establishing and implementing policies and procedures to record gross revenue and expenditure amounts, including revenue earned and expenditures incurred, related to its commercial properties; (c) communicating with the Department of Natural Resources Controller to obtain guidance on the appropriate contract type for its current and future contracts, and to ensure that it follows the State’s contract review and approval processes; and (d) obtaining approval for all bank accounts that its management company utilizes and obtaining prior approval on all types of bank accounts it opens in the future.</p>	<p>A-B IMPLEMENTED IN FISCAL YEAR 2013.</p> <p>C NOT IMPLEMENTED. <small>THE DEPARTMENT OF NATURAL RESOURCES (DNR) HAS DRAFTED CONTRACT TEMPLATES, BUT IS WAITING FOR FINAL APPROVAL OF THE OFFICE OF THE STATE CONTROLLER. ONCE THIS PHASE IS COMPLETE THE DNR CONTROLLER PLANS TO COMMUNICATE THE CONTRACT AND REVIEW PROCESS TO ALL DNR DIVISIONS, INCLUDING THE STATE BOARD OF LAND COMMISSIONERS (LAND BOARD). THE DNR CONTROLLER ALSO PLANS TO ENSURE THAT THE LAND BOARD APPLIES THE APPROPRIATE CONTRACT IN THE FUTURE. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY JUNE 2015.</small></p> <p>D IMPLEMENTED IN FISCAL YEAR 2013.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
DEPARTMENT OF PERSONNEL & ADMINISTRATION		
2014-016	<p>The Office of the State Controller should strengthen internal controls for the Central Payroll Unit to ensure accurate federal reporting and reconciliations by (a) updating policies and procedures to ensure internal financial reporting and reporting to the Internal Revenue Service is accurate, as well as requiring staff to follow implemented policies and procedures; (b) instituting an effective secondary review process over internal and external financial reporting, including a review of payroll reconciliations and all supporting spreadsheets; (c) providing adequate training to personnel over effective implementation of internal controls to ensure accurate and timely financial reporting; and (d) filing accurate, amended Form 941 reports for the 4th Quarter Calendar Year 2013 and 1st Quarter Calendar Year 2014.</p>	<p>A NOT IMPLEMENTED. <small>SEE CURRENT YEAR RECOMMENDATION 2015-0017.</small></p> <p>B NOT IMPLEMENTED. <small>SEE CURRENT YEAR RECOMMENDATION 2015-0017.</small></p> <p>C NOT IMPLEMENTED. <small>SEE CURRENT YEAR RECOMMENDATION 2015-0017.</small></p> <p>D IMPLEMENTED.</p>
2014-017	<p>The Office of the State Controller (OSC) should strengthen COFRS access management controls by (a) communicating the OSC procedures and relevant policies to agency access management personnel and training agency personnel on the OSC procedures and policies related to logical access to COFRS; (b) updating the OSC’s Fiscal Procedures Manual and COFRS access request form to ensure they meet all Colorado Information Security Policy requirements, including documenting termination reconciliation procedures and requiring roles to be documented on the access request form; and (c) establishing a mechanism to hold agency personnel responsible for implementing policies and procedures.</p>	<p>A IMPLEMENTED.</p> <p>B IMPLEMENTED.</p> <p>C PARTIALLY IMPLEMENTED. <small>SEE CURRENT YEAR RECOMMENDATION 2015-0059.</small></p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-018 and 2013-13 and 2012-15	The Department of Personnel & Administration's Office of the State Controller (OSC) should work with the State's higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State's Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and State regulations is obtained and incorporated into the schedules.	IMPLEMENTED.
2014-019 and 2013-14 and 2012-16	The Department of Personnel & Administration and the Governor's Office of Information Technology should improve the Colorado Personnel Payroll System's (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing log-on banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key informational technology positions responsible for maintaining CPPS.	<p>A NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0060.</p> <p>B PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0060.</p> <p>C IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>D NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0061.</p> <p>E PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0061.</p> <p>F NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0061.</p> <p>G NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0061.</p> <p>H IMPLEMENTED IN FISCAL YEAR 2014.</p> <p>I IMPLEMENTED IN FISCAL YEAR 2013.</p>
2013-12	The Office of the State Controller should provide oversight, guidance and training to State departments related to the tracking and reporting of indirect costs and to help facilitate the development of processes that are consistent and transparent statewide for the indirect cost recovery and reversion.	<p>DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE OCTOBER 2016 IMPLEMENTATION DATE.</p> <p>NOT CLASSIFIED- NOT AN INTERNAL CONTROL ISSUE.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT		
2012-54	<p>The Department of Public Health and Environment (Department) and the Governor’s Office of Information Technology (OIT) should remediate system issues and improve system security to improve the Compass system’s general computer controls by (a) conducting regular Compass system security reviews at least bi-annually. These system security reviews should include, but not be limited to, conducting port scans of the system and reviewing operating system patches; (b) aligning the Department’s disaster recovery plan with USDA and State cyber security policies; (c) developing a written policy that addresses maintaining an inventory of all WIC and Compass assets, conducting and retaining the results of bi-annual inventory reviews, and creating a service-level agreement that meets USDA requirements; (d) creating a mechanism to periodically validate user access at clinics; and (e) ensuring adequate segregation of duties at the clinic level, according to USDA requirements.</p>	<p>A IMPLEMENTED IN FISCAL YEAR 2013. B IMPLEMENTED AND ONGOING. <small>THE DEPARTMENT AND OIT HAVE SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY TESTING THE DISASTER RECOVERY PLAN FOR COMPASS.</small> C-E IMPLEMENTED IN FISCAL YEAR 2013.</p>
DEPARTMENT OF PUBLIC SAFETY		
2014-074	<p>Ensure compliance with federal grant reporting requirements by (a) working with sub-recipients to ensure that they submit all necessary documentation to the Department in a timely manner; (b) ensuring that required information is entered, in a timely manner, into the Federal Subaward Reporting System; and (c) developing a monitoring process over subrecipient reporting to ensure that all Transparency Act requirements are met going forward.</p>	<p>IMPLEMENTED.</p>
DEPARTMENT OF REVENUE		
2014-020	<p>Establish adequate internal controls over fiscal year-end tax accruals by (a) properly documenting and complying with its fiscal year-end tax accrual procedures and methodology and (b) implementing and documenting the supervisory review process to ensure the fiscal year-end tax accruals are reasonable.</p>	<p>IMPLEMENTED.</p>
2014-021	<p>Improve GenTax account management controls by (a) ensuring that supervisors are adequately trained on the requirement to submit immediate notifications to appropriate IT personnel when employees with GenTax access are terminated; and (b) strengthening and documenting its access reconciliation process to ensure that all reviews of the GenTax system are completed in a timely manner, reconciliation documentation is retained, and that exceptions are addressed to ensure that terminated employees do not continue to have access to the GenTax system.</p>	<p>A IMPLEMENTED. B PARTIALLY IMPLEMENTED. <small>SEE CURRENT YEAR RECOMMENDATION 2015-0019.</small></p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-022	<p>The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) ensuring that the access control team members immediately disable access once terminated employee information is provided by Department of Revenue supervisors, and run and review the GenTax access report on a consistent basis or develop other controls based on current resources to remove unused accounts or accounts from terminated or transferred employees in a timely manner and address any deficiencies as necessary. Team members should be trained on OIT policies and Internal Revenue Service guidelines related to logical access to the GenTax system; (b) establishing and enforcing procedures to ensure that all access to the GenTax database is logged per policy requirements. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time; and (c) updating policies by adding audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs.</p>	<p>A DEFERRED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2015.</p> <p>B-C NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2015-0009.</p> <p>SIGNIFICANT DEFICIENCY.</p>
2014-023 and 2013-17 and 2010-39	<p>The Department of Revenue (Department) and the Governor's Office of Information Technology (OIT) should improve the general IT controls over the Colorado State Titling and Registration System (CSTARS) by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) reviewing user access management procedures to ensure that access to the application is commensurate with users' job responsibilities. Additionally, users access request forms should be maintained for the time period specified by Colorado Information Security Policies and users are required to acknowledge the Department's policies and procedures prior to gaining access to CSTARS; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department and OIT should establish a procedure to ensure that terminated users are removed from the application in a timely manner and users' access reflects their job responsibilities; (d) generating, retaining, and reporting system activity logs and coordinating with appropriate personnel to develop a periodic audit log review process to identify anomalous activity, including but not limited to successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The review process should include steps to report anomalous and suspicious activity to the appropriate Information Security Officer for further investigation as needed; and (e) hardening system configuration settings for CSTARS.</p>	<p>IMPLEMENTED.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2010-38	Work with the Governor’s Office of Information Technology to improve GenTax’s general computer controls by (a) reviewing audit rules on a periodic basis to ensure that logging meets federal and State requirements; (b) hardening system configuration settings for GenTax, as recommended under separate cover; and (c) documenting a disaster recovery plan that incorporates all components listed in State Cyber Security Policies and testing the plan on a regular basis.	<p>A IMPLEMENTED IN FISCAL YEAR 2013.</p> <p>B IMPLEMENTED IN FISCAL YEAR 2012.</p> <p>C IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY TESTING THE DISASTER RECOVERY PLAN FOR GENTAX.</p>

DEPARTMENT OF STATE

2014-024	Strengthen its internal controls over financial reporting by (a) formalizing positional procedures, to include documenting its processes for preparation and review of accounting entries and fiscal year-end exhibits; and (b) ensuring that it provides adequate training on governmental accounting standards, State Fiscal Rules, and Fiscal Procedures for accounting staff who prepare accounting entries and year-end exhibits.	<p>A PARTIALLY IMPLEMENTED. THE DEPARTMENT IS WORKING TO MORE THOROUGHLY DOCUMENT AND FORMALIZE ITS INTERNAL PROCEDURES. WHILE PROGRESS HAS BEEN MADE, THESE EFFORTS ARE ONGOING DUE TO THE EVOLVING NATURE OF CORE PROCEDURES AT THE STATE LEVEL AND THE DEPARTMENT’S PLANNED UPGRADE TO A NEW VERSION OF ITS INTERNAL REVENUE ACCOUNTING SYSTEM. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PORTION OF THE RECOMMENDATION BY JULY 2017.</p> <p>B DEFERRED. THE DEPARTMENT STILL PLANS TO IMPLEMENT THIS IN JUNE 2016.</p> <p>SIGNIFICANT DEFICIENCY.</p>
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SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-025 and 2013-18	<p>Improve its controls over its procurement process by (a) instituting formal policies and procedures to ensure procurements meet requirements established by State Fiscal Rules and State Procurement Rules and (b) providing adequate training to all staff members who hold purchasing authority for the Department and taking steps to obtain reimbursement for the travel overpayments identified through the audit.</p>	<p>A PARTIALLY IMPLEMENTED. THE DEPARTMENT HAS BEGUN TO FORMALIZE AND IMPROVE ITS PROCUREMENT PROCESSES AND PROCEDURES BY CONSULTING WITH THE OFFICE OF THE STATE CONTROLLER AND THE STATE PURCHASING OFFICE TO ENSURE POLICIES AND PROCEDURES ALIGN WITH STATE FISCAL RULES AND STATE PROCUREMENT RULES, MAPPING PROCESSES FROM WHICH TO DEVELOP PROCEDURES, AND HIRING A PROCUREMENT SPECIALIST. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PORTION OF THE RECOMMENDATION BY JULY 2016.</p> <p>B PARTIALLY IMPLEMENTED. THE DEPARTMENT HAS SENT SEVERAL EMPLOYEES TO ATTEND PROCUREMENT TRAINING. IN ADDITION, THE DEPARTMENT IS IN THE PROCESS OF MAKING MODIFICATIONS TO ITS TRAVEL POLICIES AND PROCEDURES TO IMPROVE CLARITY AND EFFICIENCY OF THE TRAVEL REIMBURSEMENT PROCESS. THE DEPARTMENT PLANS TO CONDUCT AN INTERNAL AUDIT OF TRAVEL RELATED EXPENSES AND WILL RECOVER ANY OVERPAYMENTS THAT ARE IDENTIFIED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2016.</p> <p>DEFICIENCY IN INTERNAL CONTROL.</p>
DEPARTMENT OF TRANSPORTATION		
2014-026	<p>Improve its internal controls over capital assets by (a) implementing additional levels of review over the recognition of capital-asset related transactions for the U.S. Highway 36 project, as well as any similar complex projects; and (b) providing additional training to Department personnel, as necessary, to ensure future construction transactions are properly recorded.</p>	<p>IMPLEMENTED.</p>
2014-075	<p>Improve controls to ensure compliance with the Federal Funding Accountability and Transparency Act (Transparency Act) by (a) maintaining documentation of the Department's "good faith" efforts to submit reports in a timely manner and in accordance with the Transparency Act, (b) training staff preparing Transparency Act reports to become knowledgeable on the requirements of the Transparency Act and the Highway Planning and Construction Cluster, and (c) instituting and documenting a secondary review process to ensure information required by the Act is reported accurately.</p>	<p>IMPLEMENTED.</p>

SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION	DISPOSITION
2014-076	<p>Improve its controls over subrecipient monitoring by (a) ensuring that subrecipient Single Audit reports are reviewed on a timely basis. This should include considering the implementation of a reporting reminder mechanism; (b) expanding its existing subrecipient monitoring plan to include detailed subrecipient monitoring policies that define the frequency and nature of subrecipient monitoring activities that will be performed throughout the year; (c) developing a follow up process to ensure the Internal Audit Division can properly respond and evaluate any and all findings included in each subrecipient’s Single Audit report; and (d) implementing a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients.</p>	<p>A IMPLEMENTED. B NOT IMPLEMENTED. <small>SEE CURRENT YEAR RECOMMENDATION 2015-0062.</small> C IMPLEMENTED. D PARTIALLY IMPLEMENTED. <small>SEE CURRENT YEAR RECOMMENDATION 2015-0062.</small></p>

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 (the State), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our report thereon dated April 26, 2016.

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, discretely presented major component units; and University Physicians Inc., a blended component unit, were audited in accordance with auditing standards generally accepted in the United States, but were not



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audited in accordance with *Government Auditing Standards*.

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 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 Recommendation Nos. 2015-0001 through 0003, 0010 through 0012, 0014, 0017, 0023, 0027 through 0028, and 0058 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 Recommendation Nos. 2015-0004 through 0009, 0013, 0015 through 0016, 0018 through 0021, 0024 through 0026, 0029 through 0030, and 0059 through 0061 to be significant deficiencies.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the State's financial statements are free

from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as Recommendation No. 2015-0058.

STATE OF COLORADO'S RESPONSE TO FINDINGS

The State's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

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

Denver, Colorado
April 26, 2016





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

Members of the Legislative Audit Committee:

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the State of Colorado's (the State's) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have direct and material effect on each of the State's major federal programs for the year ended June 30, 2015. 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 laws, regulations, contracts, and grants applicable to its federal programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the State's major federal



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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 OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State'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 ALL MAJOR PROGRAMS

As described Recommendation Nos. 2015-0022, 0041, 0043 through 0045, 0052, 0053, 0058, and 0062. in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding the following programs:

- § CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster);
 - ▶ Cash Management, Recommendation No. 2015-0052.
 - ▶ Activities Allowed or Unallowed, Allowable Cost/Cost Principles, Eligibility, Subrecipient Monitoring; Recommendation No. 2015-0053.
 - ▶ Reporting, Recommendation No. 2015-0058.

- § CFDA Nos. 10.553, 10.555, 10.556, 10.559; School Breakfast Program, National School Lunch Program, Special Milk Program for Children, Summer Food Service Program for Children (Child Nutrition Cluster);
 - ▶ Cash Management, Recommendation No. 2015-0022.
 - ▶ Reporting, Recommendation No. 2015-0058.

- § CFDA No. 10.558; Child and Adult Care Food Program (CACFP); Reporting; Recommendation No. 2015-0058.

- § CFDA No. 15.227, Distribution of Receipts to State and Local Governments, Reporting;; Recommendation No. 2015-0058.
- § CFDA No. 17.225, Unemployment Insurance, Reporting Recommendation No. 2015-0058.
- § CFDA Nos. 17.258, 17.259, 17.278; WIA/WIOA Adult Program, WIA/WIOA Youth Activities, WIA/WIOA Dislocated Worker Formula Grants(WIA/WIOA Cluster); Reporting; Recommendation No. 2015-0058.
- § CFDA No. 20.205, Highway Planning and Construction;
 - ▶ Reporting, Recommendation No. 2015-0058.
 - ▶ Subrecipient Monitoring; Recommendation No. 2015-0062.
- § CFDA No. 20.219, Recreational Trails Program; Reporting; Recommendation No. 2015-0058
- § CFDA Nos. 84.007, 84.033, 84.038, 84.379, 93.264, 93.342, 93.364; Federal Supplemental Educational Opportunity Grants, Federal Work-Study Program, Perkins Loan Federal Capital Contributions, Teacher Education Assistance for College and Higher Education Grants, Nurse Faculty Loan Program, Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students, Nursing Student Loans (Student Financial Aid Cluster); Reporting; Recommendation No. 2015-0058.
- § CFDA No. 84.010, Title I Grants to Local Educational Agencies.
 - ▶ Cash Management, Recommendation No. 2015-0022.
 - ▶ Reporting, Recommendation No. 2015-0058.
- § CFDA Nos. 84.027, 84.173; Special Education Grants to States, Special Education Preschool Grants (SPECIAL EDUCATION-IDEA Cluster)
 - ▶ Cash Management, Recommendation No. 2015-0022.
 - ▶ Reporting, Recommendation No. 2015-0058.
- § CFDA No. 84.032, Federal Family Education Loans; Recommendation No. 2015-0058.
- § CFDA Nos. 84.063, Federal Pell Grant Program (PELL), (Student Financial Aid Cluster);
 - ▶ Special Tests and Provisions; Recommendation No. 2015-0043.
 - ▶ Reporting, Recommendation No. 2015-0058.

- § CFDA No. 84.126, Rehabilitation Services - Vocational Rehabilitation Grants to States;
 - ▶ Cash Management, Recommendation No. 2015-0052.
 - ▶ Reporting, Recommendation No. 2015-0058.

- § CFDA Nos. 84.268, Federal Direct Student Loans (DIRECT Loan) (Student Financial Aid Cluster);
 - ▶ Special Tests and Provisions, Recommendation Nos. 2015-0043 and 2015-0045.
 - ▶ Reporting, Recommendation No. 2015-0058.

- § CFDA No. 97.036, Disaster Grants - Public Assistance (Presidentially Declared Disasters), Reporting; Recommendation No. 2015-0058.

- § CFDA No. 93.268, Immunization Cooperative Agreements, Reporting; Recommendation No. 2015-0058.

- § CFDA No. 93.558; Temporary Assistance for Needy Families (TANF Cluster);
 - ▶ Cash Management, Recommendation No. 2015-0052.
 - ▶ Reporting, Recommendation No. 2015-0058.

- § CFDA No. 93.563; Child Support Enforcement;
 - ▶ Cash Management, Recommendation No. 2015-0052.
 - ▶ Reporting, Recommendation No. 2015-0058.

- § 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);
 - ▶ Cash Management, Recommendation No. 2015-0052.
 - ▶ Reporting, Recommendation No. 2015-0058.

- § CFDA No. 93.767, Children's Health Insurance Program, Reporting; Recommendation No. 2015-0058.

- § CFDA Nos. 93.775, 93.777; State Medicaid Fraud Control Units, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare/Medicaid (Medicaid Cluster); Reporting; Recommendation No. 2015-0058.

- § CFDA No. 93.778, Medical Assistance Program (Medicaid Cluster);

- ▶ Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Tests and Provisions; Recommendation No. 2015-0041.
- ▶ Reporting, Recommendation Nos. 2015-0044 and 2015-0058.

§ CFDA No. 93.959, Block Grants for Prevention and Treatment of Substance Abuse;

- ▶ Cash Management, Recommendation No. 2015-0052.
- ▶ Reporting, Recommendation No. 2015-0058.

§ CFDA Nos. 11.437, 11.609, 11.620, 12.300, 12.351, 12.431, 12.630, 12.800, 15.232, 15.807, 15.808, 15.809, 15.810, 15.819, 17.603, 19.040, 19.322, 20.724, 43.001, 43.007, 47.041, 47.049, 47.050, 47.070, 47.075, 47.076, 47.079, 47.082, 66.509, 66.514, 77.006, 77.008, 81.049, 81.086, 81.087, 81.089, 81.112, 81.113, 81.121, 81.135, 81.139, 93.103, 93.143, 93.242, 93.262, 93.286, 93.839, 93.846, 93.853, 93.855, 93.865, 97.077; Research and Development Cluster; Reporting; Recommendation No. 2015-0058.

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to these programs.

QUALIFIED OPINION ON ALL MAJOR PROGRAMS

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion On the Major Programs paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect, for the year ended June 30, 2015, on the following programs:

- § Supplemental Nutrition Assistance Program Cluster
- § Child Nutrition Cluster
- § Child and Adult Care Food Program
- § Distribution of Receipts to State and Local Governments
- § Unemployment Insurance
- § Workforce Investment Act Cluster
- § Highway Planning and Construction Cluster
- § Student Financial Aid Cluster
- § Title I Grants to Local Educational Agencies
- § Special Education–IDEA Cluster
- § Federal Family Education Loans
- § Rehabilitation Services - Vocational Rehabilitation Grants to States
- § Disaster Grants - Public Assistance (Presidentially Declared Disasters)

- § Immunization Cooperative Agreements
- § Temporary Assistance for Needy Families Cluster
- § Child Support Enforcement
- § Child Care and Development Fund Cluster
- § Children's Health Insurance Program
- § Medicaid Cluster
- § Block Grants for Prevention and Treatment of Substance Abuse
- § Research and Development Cluster

OTHER MATTERS

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB *Circular A-133* and which are described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 2015-0031 through 0040, 0042, 0046 through 0051, 0054 through 0057, and 0063. 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 subjected 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 OMB *Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State'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 Recommendation Nos. 2015-0023, 0027 through 0028, 0041, 0043 through 0045, 0052 through 0053, 0058, and 0062 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 Recommendation Nos. 2015-0022, 0024 through 0026, 0029 through 0040, 0042, 0046 through 0051, 0054 through 0057, 0059 through 0061, and 0063 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 OMB *Circular A-133*. Accordingly, this report is not suitable for any other purpose.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
OMB *CIRCULAR A-133*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated April 26, 2016, 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 OMB *Circular A-133* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink, appearing to be "D. F. King" or similar, written in a cursive style.

Denver, CO
April 26, 2016

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

A - UNCLUSTERED PROGRAMS					
AGENCY FOR INTERNATIONAL DEVELOPMENT					
AGENCY FOR INTERNATIONAL DEVELOPMENT					
PASS-THROUGH PROGRAMS FROM:					
American Council on Ed/HED					
USAID Development Partnerships for University Cooperation and Development					
	GJLA	98.012		72,834	0
Georgetown University					
UNSAID Foreign Assistance for Programs Overseas					
	GKAA	98.001 / 98.UNCO-RX2050-705-13-I		187,481	0
HED-Higher Education for Development					
USAID Development Partnerships for University Cooperation and Development					
	GGBA	98.012 / 98.HED008-9744-KEN-11-01		104,955	91,412
PASS-THROUGH PROGRAMS FROM: Total				365,270	91,412
AGENCY FOR INTERNATIONAL DEVELOPMENT Total				365,270	91,412
AGENCY FOR INTERNATIONAL DEVELOPMENT Total				365,270	91,412
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
DIRECT FROM:					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Americorps					
	EBBA	94.006		4,355,875	0
Retired and Senior Volunteer Program					
	GKAA	94.002		101,733	0
State Commissions					
	EBBA	94.003		379,096	0
DIRECT FROM: Total				4,836,704	0
PASS-THROUGH PROGRAMS FROM:					
Americorp/CCC					
Americorps					
	GTAA	94.006		5,578	0
CAMPUS COMPACT OF THE MOUNTAIN WEST					
Americorps					
	GFEA	94.006 / 94.UCAN SERVE		100	0
COLORADO CAMPUS COMPACT					
Americorps					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY

CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	94.006 / 94.AWD093284_YR05		138	0
University of Denver				
AmeriCorps				
GZAA	94.006 / 94.13EDHCO001		3,380	0
AmeriCorps - ARRA				
GYAA	94.006		724	0
University of Denver (UCAN Serve)				
AmeriCorps				
GKAA	94.006 / 94.UNC-UCAN Serve		19,433	0
UNIVERSITY OF MONTANA				
Planning and Program Development Grants				
GFBA	94.007 / 94.PG14-67790-06		1,489	0
PASS-THROUGH PROGRAMS FROM: Total			30,842	0
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total			4,867,546	0
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total			4,867,546	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF AGRICULTURE

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

Market News

BAAA 10.153 / 10.12-25-A-2114

10,503

0

Market Protection and Promotion

BAAA 10.163 / 10.12-25-A-4429

71,720

0

BAAA 10.163 / 10.12-25-A-5211

14,240

0

BAAA 10.163 / 10.12-25-A-5411

(2,924)

0

Organc2014

BAAA 10.14-NOCCS-CO-0007

108,124

0

Specialty Crop Block Grant Program- Farm Bill

BAAA 10.170 / 10.12-25-B-1216

22,886

0

BAAA 10.170 / 10.12-25-B-1449

157,597

0

BAAA 10.170 / 10.12-25-B-1658

469,299

0

DIRECT FROM: Total

851,445

0

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE Total

851,445

0

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

Agricultural Research_Basic and Applied Research

BAAA 10.001 / 10.58-1920-3-004

106,285

0

DIRECT FROM: Total

106,285

0

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE Total

106,285

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

CTTL15

BAAA 10.14-9708-2249-CA UHF

(60,969)

0

Plant and Animal Disease, Pest Control, and Animal Care

BAAA 10.025 / 10.12-8508-0013-CA

178,593

553

BAAA 10.025 / 10.12-8508-1607-CA

0

6,627

BAAA 10.025 / 10.12-8508-1610-CA

8,053

0

BAAA 10.025 / 10.13-8508-1659-CA

6,750

17,241

BAAA 10.025 / 10.13-9708-2115-CA

29,756

0

BAAA 10.025 / 10.13-9708-2206-CA

10,550

0

BAAA 10.025 / 10.14-8508-0013-CA

120,332

0

BAAA 10.025 / 10.14-9708-2115-CA

70,675

0

BAAA 10.025 / 10.14-9708-2206-CA

153,561

0

PMAA 10.025 / 10.11020000009

13,689

0

PMAA 10.025 / 10.15CS11020000015

43,326

0

SECD14

BAAA 10.14-9708-2241-CA

24,426

0

Wildlife Services

FAAA 10.028

9,771

0

DIRECT FROM: Total

608,513

24,421

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE Total

608,513

24,421

FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE

2014 Farm Bill - Producer Education

GGBA 10.58-0510-4-011 N

36,080

0

State Mediation Grants

BAAA 10.435 / 10.5001840644739

25,176

0

DIRECT FROM: Total

61,256

0

FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE Total

61,256

0

FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE

Child and Adult Care Food Program (CACFP)

FAAA 10.558

1,098,509

25,495,744

Child Nutrition Discretionary Grants Limited Availability

DAAA 10.579

12,011

118,752

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Fresh Fruit and Vegetable Program					
	DAAA	10.582		18,659	2,648,879
Special Supplemental Nutrition Program for Women, Infants, and Children					
	FAAA	10.557		2,781,441	84,902,956
State Administrative Expenses for Child Nutrition					
	DAAA	10.560		2,016,352	(4,818)
	IHAA	10.560	*	683,124	0
Team Nutrition Grants					
	DAAA	10.574		24,659	0
WIC Grants To States (WGS)					
	FAAA	10.578		67,549	19,765
DIRECT FROM: Total				6,702,304	113,181,278
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total				6,702,304	113,181,278

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DIRECT FROM:

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

Air Force Wildland Fire Center Support

GGBA 10.14-CR-11420004-002

537,302

0

Air Pollution Related Values Sample T

GGBA 10.13-CR-11132422-029

103,001

0

An Evaluation of the Integrated Resource

GGBA 10.13-CS-11132420-254

60,994

31,118

ANS Boat Inspections

PMAA 10.11020000043

234,461

0

PMAA 10.11020000043

*

5,705

0

Assessment of the Efficacy of Firewise

GGBA 10.13-JV-11272131-069

18,478

0

Assisting National Forests in Updating M

GGBA 10.13-JV-11221611-171

5,154

0

Bighorn Sheep Collaring SSJ

PMAA 10.11020900019

1,166

0

Biomass Program Coordinator

GGBA 10.13-CS-11020000-024

40,206

0

Center for Managing Wildfire Risk in the

GGBA 10.13-CS-11132543-485

101,066

0

Contract a Research Associate to Perf

GGBA 10.14-CR-11221611-011

31,383

0

Cooperative Agreement

GWAA 10.09CS11020407038

18,986

0

Cooperative Forestry Assistance

GGBA 10.664 / 10.10-DG-11020000-031

416,582

0

GGBA 10.664 / 10.11-DG-11020000-035

1,296,704

(9,362)

GGBA 10.664 / 10.12-DG-11020000-035

941,483

796,008

GGBA 10.664 / 10.12-DG-11020000-061

278,167

0

GGBA 10.664 / 10.13-CA-11120101-037

578

0

GGBA 10.664 / 10.13-DG-11020000-007

85,941

0

GGBA 10.664 / 10.13-DG-11020000-035

354,610

0

GGBA 10.664 / 10.13-DG-11020000-045

555,153

0

GGBA 10.664 / 10.14-DG-11020000-043

146,380

0

Demonstration/Validation on Unit Stre

GGBA 10.13-CR-11221632-097

10,028

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Environmental Mission Data Layer Deve

GGBA	10.W911KB-10-2-0001 TO#0214		34,423	0
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Forest Health Protection

BAAA	10.680 / 10.10-JV-11221632-264		6,274	0
BAAA	10.680 / 10.11-DG-11020000-033		63,562	2,393
BAAA	10.680 / 10.12-DG-11020000-024		49,306	73,589
BAAA	10.680 / 10.13-CA-11420004-053		10,750	0
GGBA	10.680 / 10.10-DG-11020000-020		75,947	0
GGBA	10.680 / 10.11-DG-11020000-038		125,380	0
GGBA	10.680 / 10.12-DG-11020000-048		37,848	0
GGBA	10.680 / 10.13-DG-11020000-049		6,361	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Forest Legacy Program

GGBA	10.676 / 10.11-DG-11020000-029		18,232	0
GGBA	10.676 / 10.13-DG-11020000-027		4,998,700	0
GGBA	10.676 / 10.13-DG-11020000-042		69,481	0

Forest Products Lab: Technology Marketing Unit (TMU)

GGBA	10.674 / 10.12-DG-11020000-055		22,708	0
GGBA	10.674 / 10.14CA11020000066		39,896	0

Forestry Research

GGBA	10.652 / 10.09-CA-11261976-049		0	420
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Front Range Fuels Treatment Partnersh

GGBA	10.13-CS-11021000-034		13,705	0
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FS-WCNR 2014 Natural Resources Science C

GGBA	10.14-JV-11221631-163		5,321	0
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Integrated Training Area Management

GGBA	10.14-CR-11221611-020		111,966	0
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Integrated Training Area Management S

GGBA	10.14-CR-11221611-009		147,034	0
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Interior West Components of the Forest I

GGBA	10.11-CS-11221638-191		742,469	0
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International Forestry Programs

GGBA	10.684 / 10.12-DG-11132762-383		65,192	0
GGBA	10.684 / 10.15-DG-11132762-118		152,343	0

ITAM Training Support Information Pro

GGBA	10.14-CR-11221611-052		83,679	0
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Natural Resources GIS Support for For

GGBA	10.14-CR-11221611-010		35,129	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Rural Development, Forestry and Communities

PAAA	10.672 / 10.14CS11020000002 CO		100,000	0
PAAA	10.672 / 10.14CS11020000002 CO	*	10,043	0

Small Mammal Surveys in the Rio Grand

GGBA	10.14-CS-11020900-025		1,645	0
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Supp-Bird Atlas Grant

GSAA	10.10-CS-11020000-042		20,000	0
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Sustainable Range Awareness Training

GGBA	10.14-CR-11221611-106		43,172	0
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Taylor Park Reservoir Boat Inspection

PMAA	10.11020400031		4,462	0
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Watershed Restoration and Enhancement Agreement Authority

PKAA	10.693 / 10.11020000075		449	0
PKAA	10.693 / 10.11020400055		2,554	0
PKAA	10.693 / 10.11020400057		1,483	0
PKAA	10.693 / 10.11020900050		3,058	0
PKAA	10.693 / 10.11021000031		10,854	0
PKAA	10.693 / 10.11021000033		3,916	0
PKAA	10.693 / 10.11021000049		27,460	0
PKAA	10.693 / 10.11021001050		2,298	0
PKAA	10.693 / 10.11021200-079		18,606	0
PKAA	10.693 / 10.11021300073		2,551	0
PKAA	10.693 / 10.11021501024		2,958	0
PKAA	10.693 / 10.11021502037		521,237	0
PKAA	10.693 / 10.11021503029		11,294	0
PKAA	10.693 / 10.11021507041		750	0
PKAA	10.693 / 10.11021510035		7,016	0
PKAA	10.693 / 10.14PA11020400058		30	0
PKAA	10.693 / 10.11021502037	*	4,869	0

Pygmy Shrew Survey on the Arapaho-Roosevelt

GGBA	10.13-CS-11021000-040		10,375	0
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DIRECT FROM: Total

12,970,314 894,166

PASS-THROUGH PROGRAMS FROM:

Northern Arizona University

Designing a Broad-Scale Monitoring Fr

GGBA	10.1002560-02		7,546	0
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University of Wisconsin

Developing the Wisconsin First Detector

GGBA	10.490K641		7,091	0
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PASS-THROUGH PROGRAMS FROM: Total

14,637 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

FOREST SERVICE, DEPARTMENT OF AGRICULTURE Total

12,984,951

894,166

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE

Agriculture and Food Research Initiative (AFRI)

GGBA 10.310 / 10.2015-67011-22800

19,917

0

GGBA 10.310 / 10.2015-67011-22807

22,478

0

GGBA 10.310 / 10.2015-67012-22931

26,444

0

GGBA 10.310 / 10.2015-68004-23413

15,600

0

GSAA 10.310 / 10.2012-67012-19867

50,095

0

Animal Health and Disease Research

GGBA 10.207

357,572

0

Cooperative Extension Service

GGBA 10.500

3,299,134

0

GGBA 10.500 / 10.2012-41210-20117

15,263

12,474

GGBA 10.500 / 10.2013-41520-21275

139,502

0

GGBA 10.500 / 10.2013-41534-21433

77,290

0

GGBA 10.500 / 10.2013-48675-21538

601

0

GGBA 10.500 / 10.2014-41590-22316

33,344

84,130

GGBA 10.500 / 10.2015-41520-23733

2,205

0

Crop Protection and Pest Management Competitive Grants Program

GGBA 10.329 / 10.2014-70006-22567

52,548

0

Food and Agricultural Sciences National Needs Graduate Fellowship Grants

GGBA 10.210 / 10.2011-38420-20085

2,159

0

GGBA 10.210 / 10.2014-38420-21801

26,367

0

Grants for Agricultural Research, Special Research Grants

GGBA 10.200 / 10.2014-48757-22607

63,713

16,567

Higher Education Challenge Grants

GGBA 10.217 / 10.2011-38411-30548

57,735

0

Women and Minorities in Science, Technology, Engineering, and Mathematics Fields

GGBA 10.318 / 10.2013-38503-21138

18,443

30,557

DIRECT FROM: Total

4,280,410

143,728

PASS-THROUGH PROGRAMS FROM:

Kansas State University

Cooperative Extension Service

GGBA 10.500 / 10.S14090

412

0

GGBA 10.500 / 10.S14090 Mod No. 1

3,686

0

GGBA 10.500 / 10.S15034

10,145

0

GGBA 10.500 / 10.S15086

13,117

0

Homeland Security_Agricultural

GGBA 10.304 / 10.S13016

23,964

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Pennsylvania State University

Cooperative Extension Service

GGBA 10.500 / 10.5032-CSU-UM-9802

29,274

0

PURDUE UNIVERSITY

Cooperative Extension Service

GGBA 10.500 / 10.2010-48869-20781 / 8000059375

160,346

0

GGBA 10.500 / 10.8000066749

61,130

0

South Dakota State University

Higher Education Challenge Grants

GGBA 10.217 / 10.3TF607

830

0

University of California, Davis

Integrated Programs

GGBA 10.303 / 10.SA7759

2,588

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
University of Illinois					
Cooperative Extension Service					
	GGBA	10.500 / 10.2013-03058-01		23,409	0
University of Wyoming					
Beginning Farmer and Rancher Development Program					
	GGBA	10.311 / 10.1001063B		14,549	0
Virginia Polytechnic Institute					
Higher Education Challenge Grants					
	GGBA	10.217 / 10.320699-19019		33,732	0
WASHINGTON STATE UNIVERSITY					
Cooperative Extension Service					
	GGBA	10.500 / 10.108815 G003203		38,998	0
PASS-THROUGH PROGRAMS FROM: Total				416,180	0
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE Total				4,696,590	143,728
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
Emergency Watershed Protection Program					
	RAAA	10.923 / 10.FENR		162,031	3,481,464
Environmental Quality Incentives Program					
	GGBA	10.912 / 10.69-3A75-13-217		56,799	42,675
	GGBA	10.912 / 10.69-8B05-A-10-05		12,369	0
	PMAA	10.912 / 10.65-8B05-A-13-02		56,918	0
Soil and Water Conservation					
	BAAA	10.902 / 10.65-8B05-A-10-04		356,420	296,084
	BAAA	10.902 / 10.68-8B05-A-12-01		206,673	1,028,458
	GGBA	10.902 / 10.65-8B05-A-14-07		79,738	0
	GGBA	10.902 / 10.68-8B05-A-13-03		13,206	0
	GGBA	10.902 / 10.688B05A1501		5,016	0
	PMAA	10.902 / 10.65-8B05-A-13-02		89,775	0
DIRECT FROM: Total				1,038,945	4,848,681

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE Total				1,038,945	4,848,681
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE					
Rural Energy for America Program					
	GGBA	10.868 / 10.Grant No. 06		103	0
DIRECT FROM: Total				103	0
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE Total				103	0
RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE					
PASS-THROUGH PROGRAMS FROM:					
East Colorado BOCES					
Distance Learning and Telemedicine Loans and Grants					
	GJGA	10.855		12,876	0
PASS-THROUGH PROGRAMS FROM: Total				12,876	0
RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE Total				12,876	0
DEPARTMENT OF AGRICULTURE Total				27,436,601	119,092,274

DEPARTMENT OF COMMERCE

DEPARTMENT OF COMMERCE

PASS-THROUGH PROGRAMS FROM:

CONSORTIUM FOR OCEAN LEADERSHIP

Unclassified Grants and Contracts

GFBA 11.000 / 11.SA 10-33

13

0

PASS-THROUGH PROGRAMS FROM: Total

13

0

DEPARTMENT OF COMMERCE Total

13

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Economic Development: Technical Assistance					
	GYAA	11.303		88,053	0
DIRECT FROM: Total				88,053	0
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE Total				88,053	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
Measurement and Engineering Research and Standards					
	GFBA	11.609		941,655	0
	GFCA	11.609		138,267	0
	GTAA	11.609		8,237	0
DIRECT FROM: Total				1,088,159	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE Total				1,088,159	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE					
Broadband - ARRA					
	EGBA	11.558		377,052	0
State and Local Implementation Grant Program					
	RAAA	11.549 / 11.FPSL		49,969	0
DIRECT FROM: Total				427,021	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE Total				427,021	0
DEPARTMENT OF COMMERCE Total				1,603,246	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF DEFENSE

DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE

DIRECT FROM:

DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE

Procurement Technical Assistance For Business Firms

EDAA 12.002

111,113

0

DIRECT FROM: Total

111,113

0

DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE Total

111,113

0

DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE

DIRECT FROM:

DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE

2014 Operation Military Kids (OMK)

GGBA 12.NAFB1-13-M-0309

75,234

0

Pueblo Chemical Demilitarization

FAAA 12.Cooperative Agreement

40,931

0

FAAA 12.REIMS6-09-UCOLO4739

1,701,473

0

FAAA 12.REIMS6D-09-UCOLO07

38,202

0

DIRECT FROM: Total

1,855,840

0

DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE Total

1,855,840

0

DEPARTMENT OF DEFENSE

DIRECT FROM:

DEPARTMENT OF DEFENSE

2013 Operation Military Kids (OMK)

GGBA 12.NAFBA1-13-M-0214

13,793

0

Advanced Training on Historical/Cultural

GGBA 12.W9132T-14-2-0006

2,687

0

Air Quality Support

GGBA 12.W911KB-10-2-0001 TO#0147

106,327

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Archaeological Site Evaluation for the

GGBA 12.W9128F-12-2-0001 TO#0071

966

0

Archaeological Study for Army Training

GGBA 12.W911KB-10-2-0001 TO#0171

6,382

0

Archaeological Survey and Testing

GGBA 12.W911KB-10-2-0001 TO#0179

206,815

0

Archaeological Surveys for Forest Management

GGBA 12.W911KB-10-2-0001 TO#0109

45,483

0

GGBA 12.W911KB-10-2-0001 TO#0153

14,958

0

GGBA 12.W911KB-10-2-0001 TO#0189

3,263

0

Army National Guard TSS /SRP Technical

GGBA 12.W9128F-12-2-0001 TO#0055

1,221,544

0

Army National Guard TSS/SRP Technical

GGBA 12.W9128F-12-2-0001 TO#0033

59,180

0

ARNG Environmental Strategic Cleanup

GGBA 12.W9128F-12-2-0001 TO#0050

713,966

291,756

GGBA 12.W9128F-12-2-0001 TO#0091

361,525

0

BAX SDZ Mitigation Study on Fort Wainwright

GGBA 12.W911KB-10-2-0001 TO#0076

4,987

0

BAX SDZ Monitoring

GGBA 12.W911KB-10-2-0001 TO#0184

7,397

0

BAX SDZ Monitoring, Fort Wainwright, AK

GGBA 12.W911KB-10-2-0001 TO#0159

18,922

0

Clean Air Act and Toxic Substances Co

GGBA 12.W9128F-12-2-0001 TO#0065

84,704

0

Clean Air and Stormwater Compliance Study

GGBA 12.W911KB-10-2-0001 TO#0123

155,374

0

Clean Up and Restoration Branch of the

GGBA 12.W9128F-12-2-0001 TO#0066

118,241

0

Clean Water Act Inspection and Stormwater

GGBA 12.W911KB-10-2-0001 TO#0151

110,439

0

Cultural and Natural Resources Support

GGBA 12.W9128F-12-2-0001 TO#0056

55,891

0

Cultural Awareness Study on Fort Wainwright

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GGBA 12.W911KB-10-2-0001 TO#0075

(711)

0

Cultural Landscape Report for Tripler

GGBA 12.W911KB-10-2-0001 TO#0177

65,294

0

Cultural Resource Survey and Documentation

GGBA 12.W911KB-10-2-0001 TO#0112

14,320

0

Cultural Resources Geophysical Archaeology

GGBA 12.W9128F-14-2-0001 TO#0001

19,121

0

Cultural Resources Professional Technical

GGBA 12.W9128F-12-2-0001 TO#0089

34,596

0

Cultural Resources Support for Fort Riley

GGBA 12.W9128F-12-2-0001 TO#0016

17,075

0

Cultural Resources Support to Eglin AFB

GGBA 12.W9128F-12-2-0001 TO#0023

53,430

0

Cultural Resources Survey & Documentation

GGBA 12.W911KB-10-2-0001 TO#0077

(160)

0

Cultural Resources Technical Expertise

GGBA 12.W9128F-12-2-0001 TO#0082

69,258

0

Cultural Resources Technical Support

GGBA 12.W9128F-12-2-0001 TO#0080

48,587

0

Cultural Support at Fort Riley, Kansas

GGBA 12.W9128F-12-2-0001 TO#0093

61,414

0

Development and Support for Natural R

GGBA 12.W9128F-12-2-0001 TO#0084

52,380

0

Donnelly Training Area Historic Context

GGBA 12.W911KB-10-2-0001 TO#0170

3,556

0

DTA Faunal Survey

GGBA 12.W911KB-10-2-0001 TO#0052

10,636

0

DTA Range and Training Land Assessment

GGBA 12.W911KB-10-2-0001 TO#0172

81,554

0

EC Program Evaluation and Assessment

GGBA 12.W911KB-10-2-0001 TO#0183

36,404

0

Ecosystem Monitoring Study at Fort Wainwright

GGBA 12.W911KB-10-2-0001 TO#0090

15,207

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Ecosystem Monitoring Study, Fort Wainwright

GGBA 12.W911KB-10-2-0001 TO#0154

2,647

0

Engineer Project Database Study - GIS

GGBA 12.W911KB-10-2-0001 TO#0068

29,082

0

Engineering Internet/Intranet Administration

GGBA 12.W911KB-10-2-0001 TO#0069

81,297

0

Environmental Cleanup Programs Support S

GGBA 12.W9128F-12-2-0001 TO#0029

148,791

0

Environmental Compliance Branch Support

GGBA 12.W9128F-12-2-0001 TO#0038

126,955

0

Environmental Compliance Program Implementation

GGBA 12.W911KB-10-2-0001 TO#0081

256,055

0

Environmental Compliance Program Support

GGBA 12.W911KB-10-2-0001 TO#0121

213,467

0

Environmental Compliance Support

GGBA 12.W911KB-10-2-0001 TO#0139

46,275

0

Environmental Compliance Support at Bell

GGBA 12.W911KB-10-2-0001 TO#0137

128,434

0

Environmental Compliance Support at Fort

GGBA 12.W9128F-12-2-0001 TO#0034

189,016

0

Environmental Compliance Support at Osan

GGBA 12.W911KB-10-2-0001 TO#0128

246,148

0

Environmental Compliance Support at Vari

GGBA 12.W911KB-10-2-0001 TO#0132

(97,092)

0

Environmental Compliance Support Project

GGBA 12.W911KB-10-2-0001 TO#0101

169,493

0

GGBA 12.W911KB-10-2-0001 TO#0215

13,836

0

Environmental Compliance Technical Assistance

GGBA 12.W9128F-12-2-0001 TO#0035

1,584,255

0

Environmental Impact Analysis Process

GGBA 12.W911KB-10-2-0001 TO#0146

87,781

0

Environmental Management System and T

GGBA 12.W911KB-10-2-0001 TO#0133

50,660

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Environmental NEPA Technical Support

GGBA 12.W911KB-10-2-0001 TO#0140

55,307

0

Environmental Restoration Technical E

GGBA 12.W9128F-12-2-0001 TO#0046

261,488

0

GGBA 12.W9128F-14-2-0001 TO#0005

58,249

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Evaluating Bat Habitat on Donnelly Tr

GGBA 12.W911KB-10-2-0001 TO#0192

1,274

0

Fauna Planning Level Study for Avian

GGBA 12.W911KB-10-2-0001 TO#0155

36,932

0

Field Crew Support for Land Rehabilitation

GGBA 12.W9128F-12-2-0001 TO#0012

21,582

0

Fisheries and Wildlife Support for Joint

GGBA 12.W911KB-10-2-0001 TO#0105

38,099

0

Fisheries and Wildlife Support, JBER

GGBA 12.W911KB-10-2-0001 TO#0164

108,927

0

Fort A.P. Hill Environmental Compliance

GGBA 12.W9128F-12-2-0001 TO#0044

408,525

0

GGBA 12.W9128F-14-2-0001 TO#0004

1,386

0

Fort Wainwright (FWA) Aviation Stationing

GGBA 12.W911KB-10-2-0001 TO#0040

(5,655)

0

FWA Environmental GIS Support

GGBA 12.W911KB-10-2-0001 TO#0180

76,506

0

FWA Environmental Restoration Support

GGBA 12.W911KB-10-2-0001 TO#0130

43,205

0

FWA Range and Training Land Assessment

GGBA 12.W911KB-10-2-0001 TO#0173

69,934

0

GeoBase Environmental Data Development

GGBA 12.W911KB-10-2-0001 TO#0143

126,858

0

Geographic Information Systems Support

GGBA 12.W9128F-12-2-0001 TO#0011

13,929

0

Geographic Information Systems Support f

GGBA 12.W9128F-12-2-0001 TO#0083

64,616

0

GIS Support, Wheeler Army Airfield, H

GGBA 12.W911KB-10-2-0001 TO#0213

12,390

0

HABS Level 1 Documentation Hangars 2 and 3

GGBA 12.W911KB-10-2-0001 TO#0114

56,889

0

Hanger 2 and 3 Environmental Impact Statement

GGBA 12.W911KB-10-2-0001 TO#0071

(812)

0

GGBA 12.W911KB-10-2-0001 TO#0072

13,758

0

GGBA 12.W911KB-10-2-0001 TO#0073

181,247

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GGBA 12.W911KB-10-2-0001 TO#0074

47,360

0

Hazardous and Solid Waste Support

GGBA 12.W911KB-10-2-0001 TO#0131

94,748

0

Hazardous and Toxic Materials Management

GGBA 12.W911KB-10-2-0001 TO#0148

249,350

0

Hazardous Material Management System

GGBA 12.W911KB-10-2-0001 TO#0097

85,841

0

Historic Preservation Study Support

GGBA 12.W911KB-10-2-0001 TO#0156

10,408

0

Historic Preservation Support for the

GGBA 12.W9128F-12-2-0001 TO#0086

37,295

0

ICRMP Development

GGBA 12.W911KB-10-2-0001 TO#0178

73,194

0

Information Management Support for the

GGBA 12.W9128F-12-2-0001 TO#0097

14,542

0

Integrated Cultural Resources Management

GGBA 12.W911KB-10-2-0001 TO#0111

28,042

0

Integrated Management Support

GGBA 12.W911KB-10-2-0001 TO#0182

112,701

0

Integrated Natural Resources Management

GGBA 12.W911KB-10-2-0001 TO#0113

10,728

0

Integrated Training Area Management

GGBA 12.W9128F-12-2-0001 TO#0090

1,775

0

GGBA 12.W9128F-14-2-0001 TO#0007

67,337

0

Integrated Training Area Management P

GGBA 12.W9128F-12-2-0001 TO#0061

2,035,647

0

Integrated Training Area Management Support

GGBA 12.W9128F-12-2-0001 TO#0078

38,750

0

Invasive Plant Species Vegetation Plan

GGBA 12.W911KB-10-2-0001 TO#0162

590

0

JBER Compliance Support

GGBA 12.W911KB-10-2-0001 TO#0129

238,597

0

JBER Natural Resource Compliance Support

GGBA 12.W911KB-10-2-0001 TO#0127

109,230

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Joint Base Elmendorf Richardson Compliance

GGBA 12.W911KB-10-2-0001 TO#0082

(899)

0

Joint Base Elmendorf/Richardson Compliance

GGBA 12.W911KB-10-2-0001 TO#0102

47,567

0

Land Management and Forestry Support

GGBA 12.W911KB-10-2-0001 TO#0106

134,369

0

Land Management and Forestry Support,

GGBA 12.W911KB-10-2-0001 TO#0165

55,035

0

Little Brown Bat Study on TFTA and YTA

GGBA 12.W911KB-10-2-0001 TO#0141

119,810

0

Lowry Privatization II Long Term Project

FAAA 12.Contract 06 FEA 00020

23,977

0

LRAM Support for Fort McCoy Military

GGBA 12.W9128F-12-2-0001 TO#0028

312,280

0

Migratory Bird Habitat Mapping and Enhan

GGBA 12.W911KB-10-2-0001 TO#0115

36,910

0

Migratory Bird Nesting Habitat Study

GGBA 12.W911KB-10-2-0001 TO#0168

7,083

0

Mitigation for the Removal of the Overhau

GGBA 12.W911KB-10-2-0001 TO#0116

154,615

0

National Environmental Policy Act (NEPA)

GGBA 12.W911KB-10-2-0001 TO#0163

235

0

Natural Resource Study Support Wetlands

GGBA 12.W911KB-10-2-0001 TO#0150

7,118

0

Natural Resource Support at Beale Air

GGBA 12.W9128F-12-2-0001 TO#0041

109,540

0

Natural Resource Support at Eglin AFB

GGBA 12.W9128F-12-2-0001 TO#0064

281,594

0

Natural Resource Support at Joint Base

GGBA 12.W9128F-12-2-0001 TO#0068

40,129

0

Natural Resources Support at the Tynd

GGBA 12.W9128F-12-2-0001 TO#0077

72,187

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Natural Resources Technical Support a

GGBA 12.W9128F-12-2-0001 TO#0092

183,375

0

Natural Resources, Cultural Resources

GGBA 12.W9128F-12-2-0001 TO#0047

325,257

0

Natural, Cultural, and Environmental

GGBA 12.W911KB-10-2-0001 TO#0212

27,520

0

Oil/Water Separator Evaluation, Joint Base

GGBA 12.W911KB-10-2-0001 TO#0045

52,819

0

O'io Gulch Archaeological Survey

GGBA 12.W911KB-10-2-0001 TO#0142

25,745

0

Pollution Prevention and Compliance Support

GGBA 12.W9128F-12-2-0001 TO#0007

(1,592)

0

Pollution Prevention Efficiency Study

GGBA 12.W911KB-10-2-0001 TO#0079

59,115

0

Preconstruction Environmental Study for

GGBA 12.W911KB-10-2-0001 TO#0152

63,119

0

Provide Air and Hazardous Waste and Materials

GGBA 12.W9128F-12-2-0001 TO#0032

125,361

0

Provide Air Quality and Environmental

GGBA 12.W9128F-12-2-0001 TO#0022

30,439

0

Provide Air Space Management Technical

GGBA 12.W9128F-12-2-0001 TO#0031

(9,337)

0

GGBA 12.W9128F-12-2-0001 TO#0088

294,336

0

Provide Cultural Resources Technical

GGBA 12.W9128F-12-2-0001 TO#0048

472,781

0

GGBA 12.W9128F-12-2-0001 TO#0058

110,929

0

GGBA 12.W9128F-12-2-0001 TO#0063

492,747

0

GGBA 12.W9128F-12-2-0001 TO#0075

85,667

0

Provide Environmental Compliance Support

GGBA 12.W9128F-12-2-0001 TO#0057

279,481

0

Provide Environmental Conservation Te

GGBA 12.W9128F-12-2-0001 TO#0053

116,891

0

GGBA 12.W9128F-12-2-0001 TO#0072

32,873

0

GGBA 12.W9128F-12-2-0001 TO#0087

29,934

0

Provide Environmental Quality and Sustainability

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GGBA 12.W9128F-12-2-0001 TO#0025

369,415

0

Provide Environmental Restoration Techni

GGBA 12.W9128F-12-2-0001 TO#0043

223,110

0

GGBA 12.W9128F-12-2-0001 TO#0051

66,353

0

Provide Environmental Support for Air Force

GGBA 12.W911KB-10-2-0001 TO#0145

262,366

0

Provide Environmental Technical Exper

GGBA 12.W9128F-12-2-0001 TO#0052

119,909

0

GGBA 12.W9128F-12-2-0001 TO#0069

136,536

0

Provide Fire Management Technical Assessment

GGBA 12.W9128F-12-2-0001 TO#0027

145,510

0

Provide Fire Management Technical Exp

GGBA 12.W9128F-12-2-0001 TO#0076

553,524

0

Provide Hazardous Material, Hazardous

GGBA 12.W9128F-12-2-0001 TO#0026

91,781

0

Provide Natural Resource, Compliance,

GGBA 12.W9128F-12-2-0001 TO#0021

72,789

0

Provide Technical Expertise for GeoBase

GGBA 12.W9128F-12-2-0001 TO#0024

930,036

0

Provide Technical Support for AFCEC N

GGBA 12.W9128F-14-2-0001 TO#0008

2,276

0

Range and Training Land Assessment

GGBA 12.W911KB-10-2-0001 TO#0120

100,002

0

Range and Training Land Assessment and

GGBA 12.W911KB-10-2-0001 TO#0083

10,355

0

GGBA 12.W911KB-10-2-0001 TO#0117

363,453

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Range and Training Land Assessment, Donn

GGBA 12.W911KB-10-2-0001 TO#0085
 GGBA 12.W911KB-10-2-0001 TO#0119

(10,792) 0
 170,361 0

Recreation Outreach/Volunteer Support

GGBA 12.W911KB-10-2-0001 TO#0108

107,034 0

Recreational Outreach Support, JBER

GGBA 12.W911KB-10-2-0001 TO#0167

59,002 0

RTA Range and Training Land Assessment

GGBA 12.W911KB-10-2-0001 TO#0174

67,328 0

RYFO Environmental Impact Statement

GGBA 12.W911KB-10-2-0001 TO#0181

2,342 0

Safe Drinking Water Compliance Study

GGBA 12.W911KB-10-2-0001 TO#0057

76,423 0

Section 106 Archaeological Survey for

GGBA 12.W911KB-10-2-0001 TO#0195

3,609 0

Section 106 Historic Buildings Survey

GGBA 12.W911KB-10-2-0001 TO#0158

11,419 0

Section 106 Historic Context and Survey

GGBA 12.W911KB-10-2-0001 TO#0186

864 0

Solid Waste Environmental Compliance

GGBA 12.W911KB-10-2-0001 TO#0149

39,915 0

SPCC Plan Implementation and Compliance

GGBA 12.W911KB-10-2-0001 TO#0206

30,237 0

Species Beluga Whale Prey

GGBA 12.W911KB-10-2-0001 TO#0176

3,244 0

Spill Prevention Control and Countermeasures

GGBA 12.W911KB-10-2-0001 TO#0122

67,123 0

Stormwater Drainage Conveyance Support

GGBA 12.W911KB-10-2-0001 TO#0124

36,823 0

Stormwater Inventory and Condition Assessment

GGBA 12.W911KB-10-2-0001 TO#0138

130,471 0

Stormwater Management Plan and Wastewater

GGBA 12.W911KB-10-2-0001 TO#0092

58,401 0

GGBA 12.W911KB-10-2-0001 TO#0207

6,602 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Stream, Lake and Habitat Survey and M

GGBA 12.W911KB-10-2-0001 TO#0175

27,590

0

Support for Vandenberg AFB, California

GGBA 12.W9128F-12-2-0001 TO#0010

141,452

0

Support Positions for Fort Leonard Wood

GGBA 12.W9128F-12-2-0001 TO#0039

123,797

0

Support Positions for Fort Riley, Kansas

GGBA 12.W9128F-12-2-0001 TO#0042

137,727

0

Surveying Fort Wainwright's Building

GGBA 12.W911KB-10-2-0001 TO#0157

380

0

Sustainable Range Program - Training

GGBA 12.W9128F-12-2-0001 TO#0040

143,055

0

GGBA 12.W9128F-12-2-0001 TO#0062

77,451

0

Sustainable Range Program - Yellow St

GGBA 12.W9128F-12-2-0001 TO#0059

73,269

0

Sustainable Range Program / Integrated

GGBA 12.W9128F-12-2-0001 TO#0045

59,814

0

Sustainable Range Program ITAM Program

GGBA 12.W9128F-12-2-0001 TO#0098

20,063

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Sustainable Range Program Support, Fo

GGBA 12.W9128F-12-2-0001 TO#0081

42,745

0

Sustainable Range Program/Integrated

GGBA 12.W9128F-12-2-0001 TO#0095

53,909

0

Sustainable Range Program-RTLA at Fort M

GGBA 12.W9128F-12-2-0001 TO#0037

153,756

0

Technical Expertise for Environmental

GGBA 12.W9128F-12-2-0001 TO#0085

620,894

0

Technical Expertise on the Hazardous

GGBA 12.W9128F-12-2-0001 TO#0067

413,977

0

Threatened and Endangered Species Support

GGBA 12.W911KB-10-2-0001 TO#0107

114,235

0

GGBA 12.W911KB-10-2-0001 TO#0166

45,171

0

To Provide Environmental Support - Hawaii

GGBA 12.W911KB-10-2-0001 TO#0144

108,581

0

Toxic Materials Management Support for

GGBA 12.W911KB-10-2-0001 TO#0169

101,327

0

Toxics Program Management Support

GGBA 12.W911KB-10-2-0001 TO#0135

115,605

0

Tribal Consultation and Native Liaison

GGBA 12.W911KB-10-2-0001 TO#0103

2,334

0

Unclassified Grants and Contracts

DAAA 12.000

0

290,000

Vegetation Mapping and Database Design

GGBA 12.W9128F-12-2-0001 TO#0030

282,845

0

Vegetation Planning Level Study Fort Wainwright

GGBA 12.W911KB-10-2-0001 TO#0094

54,289

0

Vegetation Planning Level Study, Fort Wainwright

GGBA 12.W911KB-10-2-0001 TO#0160

80,164

0

Web Development Support

GGBA 12.W911KB-10-2-0001 TO#0216

8,552

0

Wetland and Waterbody Mapping and Assessment

GGBA 12.W911KB-10-2-0001 TO#0125

78,817

0

GGBA 12.W911KB-10-2-0001 TO#0126

82,294

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Wetland Planning Level Studies

GGBA 12.W911KB-10-2-0001 TO#0188

1,308

0

Wetland Planning Level Studies, Fort

GGBA 12.W911KB-10-2-0001 TO#0161

10,757

0

Wetland, Archaeological and Raptor Study

GGBA 12.W911KB-10-2-0001 TO#0089

895

0

GGBA 12.W911KB-10-2-0001 TO#0099

61,112

0

Wetlands Study

GGBA 12.W911KB-10-2-0001 TO#0078

5,475

0

Wildland Fire Training for the Army I

GGBA 12.W9128F-12-2-0001 TO#0060

173,949

0

Archaeological Site Monitoring BAX Mitigation

GGBA 12.W911KB-10-2-0001 TO#0104

14,221

0

Historic Preservation Study Support at F

GGBA 12.W911KB-10-2-0001 TO#0110

17,647

0

Environmental Compliance Program Evaluation

GGBA 12.W911KB-10-2-0001 TO#0118

168,696

0

Natural Resource Support at Travis Air Force Base

GGBA 12.W9128F-12-2-0001 TO#0049

94,921

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Provide Georange Technical Support for					
	GGBA	12.W9128F-12-2-0001 TO#0054		62,446	0
DIRECT FROM: Total				24,355,025	581,756
PASS-THROUGH PROGRAMS FROM:					
Three Rivers RC&D Council, Inc.					
Historic Structures Survey Support, E					
	GGBA	12.TRRCD-CSU-05		132,277	0
Natural Resource Support for Eglin Air Force Base					
	GGBA	12.FL-TRRCDCSU-13		144,198	0
PASS-THROUGH PROGRAMS FROM: Total				276,475	0
DEPARTMENT OF DEFENSE Total				24,631,500	581,756
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program					
	GFEA	12.800		156	0
DIRECT FROM: Total				156	0
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE Total				156	0
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE					
Collaborative Research & Development					
	GGBA	12.114 / 12.W912DQ-14-2-0001-0001		41,770	0
	GGBA	12.114 / 12.W912DQ-14-2-0001-0002		220,408	0
	GGBA	12.114 / 12.W912DQ-14-2-0001-0003		83,100	0
	GGBA	12.114 / 12.W912DQ-14-2-0001-0004		120,084	0
Flood Control Projects					
	WAAA	12.106		0	4,972

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
State Memorandum of Agreement Program for the Reimbursement of Technical Services				
FAAA	12.113		1,016,603	0
DIRECT FROM: Total			1,481,965	4,972
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE Total			1,481,965	4,972
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE				
Basic & Applied Scientific Research				
GFEA	12.300		3,098,557	0
GGBA	12.300 / 12.N00014-14-1-0038		2,200	0
GGBA	12.300 / 12.N00014-15-1-2075		5,341	0
GGBA	12.300 / 12.W9126G-11-2-0011 W912DY0920001		42,886	0
GGBA	12.300 / 12.W9126G-11-2-0016 W9126G1420012		79,208	0
GGBA	12.300 / 12.W9126G-11-2-0019 W9126G1420012		74,489	0
GGBA	12.300 / 12.W9126G-11-2-0026 W912DY0920001		74,221	0
GGBA	12.300 / 12.W9126G-11-2-0042 W912DY0920020		262,795	0
GGBA	12.300 / 12.W9126G-11-2-0044 W912DY0920020		302,528	0
GGBA	12.300 / 12.W9126G-11-2-0046 W912DY0920020		310,468	0
GGBA	12.300 / 12.W9126G-11-2-0052 W912DY0920020		102,342	0
GGBA	12.300 / 12.W9126G-11-2-0053 W912DY0920020		734,376	0
GGBA	12.300 / 12.W9126G-11-2-0054 W912DY0920001		75,073	0
GGBA	12.300 / 12.W9126G-11-2-0055 W912DY0920001		2,678,578	0
GGBA	12.300 / 12.W9126G-11-2-0061 W912DY0920020		34,578	0
GGBA	12.300 / 12.W9126G-12-2-0024 W9126G1420018		181,012	0
GGBA	12.300 / 12.W9126G-12-2-0029 W912DY0920001		185,855	0
GGBA	12.300 / 12.W9126G-12-2-0044 W9126G1420012		84,716	0
GGBA	12.300 / 12.W9126G-12-2-0046 W912DY0920001		146,294	0
GGBA	12.300 / 12.W9126G-12-2-0050 W9126G1420012		201,856	0
GGBA	12.300 / 12.W9126G-12-2-0052 W912DY0920020		68,717	0
GGBA	12.300 / 12.W9126G-12-2-0053 W9126G1420012		472,571	0
GGBA	12.300 / 12.W9126G-12-2-0058 W912DY0920020		29,558	0
GGBA	12.300 / 12.W9126G-12-2-0062 W912DY0920001		4,918	0
GGBA	12.300 / 12.W9126G-12-2-0065 W912DY0920001		14,781	0
GGBA	12.300 / 12.W9126G-13-2-0004 W912DY0920001		59,487	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	12.300 / 12.W9126G-13-2-0005 W912DY0920001		54,093	0
GGBA	12.300 / 12.W9126G-13-2-0008 W912DY0920001		93,651	0
GGBA	12.300 / 12.W9126G-13-2-0009 W912DY0920001		102,425	0
GGBA	12.300 / 12.W9126G-13-2-0013 W912DY0920020		90,078	0
GGBA	12.300 / 12.W9126G-13-2-0019 W912DY0920020		81,155	0
GGBA	12.300 / 12.W9126G-13-2-0020 W912DY0920001		200,650	0
GGBA	12.300 / 12.W9126G-13-2-0025 W912DY0920001		795,997	0
GGBA	12.300 / 12.W9126G-13-2-0026 W912DY0920020		319,370	0
GGBA	12.300 / 12.W9126G-13-2-0033 W912DY0920020		165,291	0
GGBA	12.300 / 12.W9126G-13-2-0034 W912DY0920020		54,103	0
GGBA	12.300 / 12.W9126G-13-2-0035 W912DY0920020		18	0
GGBA	12.300 / 12.W9126G-13-2-0036 W912DY0920020		203,730	0
GGBA	12.300 / 12.W9126G-13-2-0040 W912DY0920001		89,997	0
GGBA	12.300 / 12.W9126G-13-2-0048 W912DY0920001		71,737	0
GGBA	12.300 / 12.W9126G-13-2-0050 W912DY0920020		70,494	10,807
GGBA	12.300 / 12.W9126G-13-2-0055 W912DY0920001		36,955	0
GGBA	12.300 / 12.W9126G-14-2-0003 W912DY0920001		68,969	0
GGBA	12.300 / 12.W9126G-14-2-0014 W912DY0920001		75,021	0
GGBA	12.300 / 12.W9126G-14-2-0020 W9126G1022010		97,501	0
GGBA	12.300 / 12.W9126G-14-2-0023 W9126G1420018		48,186	0
GGBA	12.300 / 12.W9126G-14-2-0026 W9126G1420018		34,961	0
GGBA	12.300 / 12.W9126G-14-2-0033 W9126G1420018		295,297	0
GGBA	12.300 / 12.W9126G-14-2-0037 W9126G1420012		25,318	0
GGBA	12.300 / 12.W9126G-14-2-0049 W9126G1420012		58,435	0
GGBA	12.300 / 12.W9126G-14-2-0050 W9126G1022010		95,651	0
GGBA	12.300 / 12.W9126G-14-2-0051 W9126G1420012		4,831	0
GGBA	12.300 / 12.W9126G-14-2-0052 W9126G1420012		4,927	0
GGBA	12.300 / 12.W9126G-14-2-0053 W9126G1420012		76,836	0
GGBA	12.300 / 12.W9126G-14-2-0054 W9126G1420012		63,055	0
GGBA	12.300 / 12.W9126G-14-2-0055 W9126G1420012		5,075	0
GGBA	12.300 / 12.W9126G-14-2-0062 W9126G1420012		28,671	0
GGBA	12.300 / 12.W9126G-14-2-0063 W9126G1420012		49,827	0
GGBA	12.300 / 12.W9126G-14-2-0064 W9126G1420018		8,489	0
GGBA	12.300 / 12.W9126G-14-2-0065 W9126G1420012		11,312	0
GGBA	12.300 / 12.W9126G-14-2-0066 W9126G1420018		67,714	0
GGBA	12.300 / 12.W9126G-14-2-0067 W9126G1420012		167,595	0
GGBA	12.300 / 12.W9126G-14-2-0069 W9126G1022010		231,490	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	DIRECT	PASSED
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	EXPENDITURES	THROUGH
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER					
GGBA	12.300 / 12.W9126G-14-2-0070	W9126G1420012			76,666	0
GGBA	12.300 / 12.W9126G-14-2-0080	W9126G1420012			32,837	0
GGBA	12.300 / 12.W9126G-15-2-0003	W9126G1420018			20,470	0
DIRECT FROM: Total					13,406,283	10,807
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE Total					13,406,283	10,807
FEDERAL VOTING ASSISTANCE PROGRAM, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
FEDERAL VOTING ASSISTANCE PROGRAM, DEPARTMENT OF DEFENSE						
Electronic Absentee Systems for Elections						
VAAA	12.217 / 12.VF008FVP0				30,000	0
DIRECT FROM: Total					30,000	0
FEDERAL VOTING ASSISTANCE PROGRAM, DEPARTMENT OF DEFENSE Total					30,000	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						
Military Construction, National Guard						
OAAA	12.400				3,720	0
National Guard Military Operations & Maintenance (O&M) Projects						
OAAA	12.401				11,938,332	0
DIRECT FROM: Total					11,942,052	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE Total					11,942,052	0
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE						
Language Grant Program						
GFBA	12.900				123,306	0
DIRECT FROM: Total					123,306	0
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE Total					123,306	0
OFFICE OF ECONOMIC ADJUSTMENT, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
OFFICE OF ECONOMIC ADJUSTMENT, DEPARTMENT OF DEFENSE						
Economic Adjustment Assistance for State Governments						
EDAA	12.617				326,026	0
DIRECT FROM: Total					326,026	0
OFFICE OF ECONOMIC ADJUSTMENT, DEPARTMENT OF DEFENSE Total					326,026	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE

DIRECT FROM:

OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE

Army Corps of Engineers Cost Share CH

PMAA 12.DACW45033001

2,225

0

DIRECT FROM: Total

2,225

0

OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE Total

2,225

0

OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE

DIRECT FROM:

OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE

Basic, Applied, & Advanced Research in Science and Engineering

GGBA 12.630 / 12.W9126G-12-2-0011 W912DY0920020

250,783

0

GGBA 12.630 / 12.W9126G-12-2-0015 W912DY0920001

4,298

0

GGBA 12.630 / 12.W9132T-11-2-0021 W912DY0920020

59,472

0

GGBA 12.630 / 12.W9132T-12-2-0037

14,935

0

GGBA 12.630 / 12.W9132T-12-2-0043

1,542

0

GGBA 12.630 / 12.W9132T-13-2-0032

42,976

0

GGBA 12.630 / 12.W9132T-13-2-0037

40,457

0

GGBA 12.630 / 12.W9132T-13-2-0041

32

0

GGBA 12.630 / 12.W9132T-14-2-0028

21,604

0

GGBA 12.630 / 12.W9132T-14-2-0031

90,339

0

Basic, Applied, and Advanced Research in Science and Engineering - ARRA

GYAA 12.630

71,305

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Task Force for Business & Stability Operations					
GGBA	12.597	/ 12.HQ0034-13-1-0001		1,123,260	0
DIRECT FROM: Total				1,721,003	0
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE Total				1,721,003	0
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Basic Scientific Research					
GSAA	12.431	/ 12.W911NF-12-1-0074		37,574	0
DIRECT FROM: Total				37,574	0
PASS-THROUGH PROGRAMS FROM:					
TECHNOLOGY STUDENT ASSOCIATION					
Basic Scientific Research					
GFC A	12.431	/ 12.2014 UNITE		4,006	0
GFC A	12.431	/ 12.543005-19A29A		3,173	0
PASS-THROUGH PROGRAMS FROM: Total				7,179	0
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE Total				44,753	0
DEPARTMENT OF DEFENSE Total				55,676,222	597,535

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA RACE TO THE TOP-PHASE 3

DAAA 84.413

1,721,501

2,881,782

Program Income for Upward Bound

GGBA 84.P047A120867 action 3

22,477

0

Race to the Top - Early Learning Challenge

IHAA 84.412

8,481,779

1,102,479

Unclassified Grants and Contracts

DAAA 84.000 / 84.ED-03-CO-0035

142,077

0

DAAA 84.000 / 84.ED-08-CO-0023

6,944

0

DIRECT FROM: Total

10,374,778

3,984,261

PASS-THROUGH PROGRAMS FROM:

NATIONAL WRITING PROJECT

National Writing Project Model

GFEA 84.928 / 84.00-CO02-SEED2014

508

0

PARCC, Inc.

ARRA PARCC Support

DAAA 84.395

19,275

0

PASS-THROUGH PROGRAMS FROM: Total

19,783

0

DEPARTMENT OF EDUCATION Total

10,394,561

3,984,261

OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION, DEPARTMENT OF EDUCATION

Adult Education-Basic Grant to States

DAAA 84.002

913,379

5,697,322

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Career and Technical Education-Basic Grants to States					
	GJAA	84.048		8,216,491	7,189,781
DIRECT FROM: Total				9,129,870	12,887,103
OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION, DEPARTMENT OF EDUCATION Total				9,129,870	12,887,103
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)					
	DAAA	84.330		0	311,071
Civil Rights Training and Advisory Services					
	GTAA	84.004		690,536	0
Education for Homeless Children and Youth					
	DAAA	84.196		160,478	513,031
English Language Acquisition State Grants					
	DAAA	84.365		353,268	9,205,422
	GFEA	84.365		387,123	43,366
	GGJA	84.365 / 84.T365Z120260		396,037	0
	GKAA	84.365		407,238	0
	GYAA	84.365		318,447	0
Grants for State Assessments and Related Activities					
	DAAA	84.369		7,991,207	0
High School Graduation Initiative					
	DAAA	84.360		678,754	1,787,595
Improving Teacher Quality State Grants					
	DAAA	84.367		896,720	22,241,483
	GAAA	84.367		344,563	0
Mathematics and Science Partnerships					
	DAAA	84.366		95,251	2,017,340
Migrant Education: Coordination Program					
	DAAA	84.144		86,730	0
Migrant Education: State Grant Program					
	DAAA	84.011		1,407,847	5,092,011
Migrant Education_College Assistance Migrant Program					
	GGJA	84.149		65,478	0
	GTAA	84.149		467,734	0
	GYAA	84.149		386,603	0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Rural Education					
	DAAA	84.358		38,788	534,889
Safe and Drug-Free Schools and Communities_National Programs					
	DAAA	84.184		14,216	198,430
Title I Grants to Local Educational Agencies					
	DAAA	84.010		2,257,415	135,749,160
Title I State Agency Program for Neglected and Delinquent Children					
	DAAA	84.013		0	445,377
Twenty-First Century Community Learning Centers					
	DAAA	84.287		569,380	12,977,264
DIRECT FROM: Total				18,013,813	191,116,439
PASS-THROUGH PROGRAMS FROM:					
Eagle County School District RE-50					
Mathematics and Science Partnerships					
	GKAA	84.366 / 84.102214		16,770	0
THE NEW AMERICA SCHOOL					
Twenty-First Century Community Learning Centers					
	GFEA	84.287 / 84.CLC-2012-3		22,054	0
PASS-THROUGH PROGRAMS FROM: Total				38,824	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total				18,052,637	191,116,439
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Charter Schools					
	DAAA	84.282		439,279	5,829,857
Teacher Quality Partnership Grants					
	GFEA	84.336		613,109	125,356
Transition to Teaching					
	GFEA	84.350		96,923	0
	GTAA	84.350		96,679	0
DIRECT FROM: Total				1,245,990	5,955,213
PASS-THROUGH PROGRAMS FROM:					
Parents as Teachers National Center, Inc.					
Fund for the Improvement of Education					
	GTAA	84.215		7,376	0

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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM: Total				7,376	0
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION Total				1,253,366	5,955,213
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Centers for International Business Education					
GFEA	84.220			244,591	0
Child Care Access Means Parents in School					
GFCB	84.335			105,200	0
GGBA	84.335	/ 84.P335A140173		95,946	49,114
GJJA	84.335			236,265	0
GJLA	84.335			109,046	0
Fund for the Improvement of Postsecondary Education					
GFCB	84.116			240,497	23,679
Gaining Early Awareness and Readiness for Undergraduate Programs					
GAAA	84.334			4,022,097	0
GFCB	84.334			39,434	0
Higher Education Institutional Aid					
GFCB	84.031			57,229	0
GGJA	84.031			368,548	0
GGJA	84.031	/ 84.P031C110010		807,232	0
GJFA	84.031			64,286	0
GJHA	84.031			1,819,115	0
GJMA	84.031			815,350	0
GTAA	84.031			530,237	0
GYAA	84.031			619,481	0
Overseas Programs - Group Projects Abroad					
GTAA	84.021			70,459	0
DIRECT FROM: Total				10,245,013	72,793
PASS-THROUGH PROGRAMS FROM:					
University of New Mexico					
Higher Education Institutional Aid					
GYAA	84.031			964,092	0
PASS-THROUGH PROGRAMS FROM: Total				964,092	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total				11,209,105	72,793
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT

College Access Challenge Grant Program

GAAA 84.378

1,053,800

0

Strengthening Minority-Serving Institutions

GSAA 84.382 / 84.P382C110018

335,478

0

DIRECT FROM: Total

1,389,278

0

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT Total

1,389,278

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

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DIRECT
EXPENDITURES

PASSED
THROUGH

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Assistive Technology

GFEA 84.224

438,111

0

Independent Living_State Grants

IHAA 84.169

29,448

112,536

Rehabilitation Long-Term Training

GKAA 84.129

145,009

0

Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind

IHAA 84.177

5,130

374,528

Rehabilitation Services_Vocational Rehabilitation Grants to States

IHAA 84.126

25,258,852

6,937,721

Rehabilitation Training_Continuing Education

GKAA 84.264

249,034

0

Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training

IHAA 84.265

9,489

0

Special Education - Personnel Development to Improve Services and Results for Children with Disabilities

GFEA 84.325

433,393

19,353

GKAA 84.325

862,244

0

Special Education - State Personnel Development

DAAA 84.323

581,413

2,102

Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities

DAAA 84.326

104,862

13,681

Special Education-Grants for Infants and Families

IHAA 84.181

3,362,266

2,778,611

STATE OF COLORADO
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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Supported Employment Services for Individuals with the Most Significant Disabilities					
IHAA	84.187			411,955	0
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind					
GKAA	84.160			311,449	0
DIRECT FROM: Total				32,202,655	10,238,532
PASS-THROUGH PROGRAMS FROM:					
SALUS University					
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities					
GKAA	84.325 / 84.83401			20,233	0
UNIVERSITY OF CONNECTICUT					
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities					
GFEA	84.325			(5)	0
UNIVERSITY OF SOUTH FLORIDA					
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities					
GFEA	84.326 / 84.5830-1251-00-D-2			408	0
PASS-THROUGH PROGRAMS FROM: Total				20,636	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Total				32,223,291	10,238,532
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
Federal Family Education Loans					
GDAA	84.032			334,629,827	0
GGJA	84.032		*	1,599,823	0
GKAA	84.032			4,606,446	0
GSAA	84.032 / 84.P268K145271			16,455,114	0
GWAA	84.032			11,723,870	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Perkins Loan Cancellations					
GFBA	84.037			66,240	0
GFCA	84.037			26,039	0
GFEA	84.037			223,371	0
GTAA	84.037			131,420	0
GYAA	84.037			13,218	0
DIRECT FROM: Total				369,475,368	0
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION Total				369,475,368	0
DEPARTMENT OF EDUCATION Total				453,127,476	224,254,341
DEPARTMENT OF ENERGY					
DEPARTMENT OF ENERGY					
DIRECT FROM:					
DEPARTMENT OF ENERGY					
Conservation Research and Development					
EFAA	81.086 / 81.DE-EE0006090			168,389	0
ECEBG Formula Grant - ARRA					
EFAA	81.128 / 81.DE-EE0000913			853,814	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis					
GFCA	81.117			95,203	30,126
Long-Term Surveillance and Maintenance					
FAAA	81.136			182,254	0
FAAA	81.136 / 81.DE-FC01-98GJ79476			51,183	0
MOU- Services of David Hiller					
GGBA	81.deac36-086028-308 Amend 7			63,284	0
Office of Science Financial Assistance Program					
GGBA	81.049 / 81.DE-SC0013875			7,200	0
GJAA	81.049			0	55,366

STATE OF COLORADO
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PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

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THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
State Energy Program					
EFAA	81.041	/ 81.DE-EE0006208		583,680	0
EFAA	81.041	/ 81.NT43196		7,299	0
State Energy Program Special Projects					
EFAA	81.119	/ 81.DE-EE0005459		24,050	0
Unclassified Grants and Contracts					
GFBA	81.000			121,162	0
Weatherization Assistance for Low-Income Persons					
EFAA	81.042	/ 81.DE-EE0000147		(23,520)	0
EFAA	81.042	/ 81.DE-EE0006142		4,659,806	0
Planarization of Optical Coatings with					
GGBA	81.B606937			49,965	0
GGBA	81.B611884			3,977	0
DIRECT FROM: Total				6,847,746	85,492
PASS-THROUGH PROGRAMS FROM:					
HARRISON SCHOOL DISTRICT					
Inventions and Innovations					
GFCA	81.036			(1,468)	0
Western Governors Association					
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed So					
RAAA	81.106	/ 81.BWPP		176,121	0
PASS-THROUGH PROGRAMS FROM: Total				174,653	0
DEPARTMENT OF ENERGY Total				7,022,399	85,492
DEPARTMENT OF ENERGY Total				7,022,399	85,492

STATE OF COLORADO
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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

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DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Abandoned Infants

JAAA 93.551 / 93.RP3 / 90CB0184

392,054

0

Adoption and Legal Guardianship Incentive Payments

IHAA 93.603

38,353

0

Adoption Assistance

IHAA 93.659

223,313

16,317,629

Adoption Opportunities

IHAA 93.652

131,806

0

Affordable Care Act (ACA) Abstinence Education Program

DAAA 93.235

101,124

425,319

Affordable Care Act (ACA) Personal Responsibility Education Program

IHAA 93.092

262,269

460,289

Block Grnt

GJFA 93.569

7,940

0

Chafee Education and Training Vouchers Program (ETV)

IHAA 93.599

629,107

0

Chafee Foster Care Independence Program

IHAA 93.674

395,532

1,503,043

Child Abuse and Neglect Discretionary Activities

IHAA 93.670

400,646

0

Child Abuse and Neglect State Grants

IHAA 93.669

355,449

0

STATE OF COLORADO
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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

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INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Child Support Enforcement

IHAA 93.563 18,158,514 29,951,550

Child Support Enforcement Research

IHAA 93.564 135,488 161,357

Children's Justice Grants to States

IHAA 93.643 209,164 74,003

Community Services Block Grant

NAAA 93.569 346,878 5,765,492

Community-Based Child Abuse Prevention Grants

FAAA 93.590 1,221 122,135

IHAA 93.590 707,388 0

Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian T

IHAA 93.671 97,095 1,553,637

Foster Care_Title IV-E

IHAA 93.658 9,161,567 60,164,530

Grants to States for Access and Visitation Programs

JAAA 93.597 / 93.215 / 1401COSAVP 193,885 0

Guardianship Assistance

IHAA 93.090 176,676 342,277

Head Start

GJHA 93.600 6,333,275 0

IHAA 93.600 111,487 0

Low-Income Home Energy Assistance

IHAA 93.568 7,369,765 49,415,640

Native American Programs

GFEA 93.612 57,688 0

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PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

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EXPENDITURES

PASSED
THROUGH

PROGRAM NAME		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Promoting Safe and Stable Families				
IHAA	93.556		729,699	2,800,930
Refugee and Entrant Assistance_Discretionary Grants				
FAAA	93.576		10,145	0
IHAA	93.576		34,760	445,516
Refugee and Entrant Assistance_State Administered Programs				
IHAA	93.566		1,291,433	5,063,567
Refugee and Entrant Assistance_Targeted Assistance Grants				
IHAA	93.584		(7,099)	570,214
Refugee and Entrant Assistance_Wilson/Fish Program				
IHAA	93.583		435,261	1,907,126
Social Services Block Grant				
IHAA	93.667		4,324,212	21,484,681
State Court Improvement Program				
JAAA	93.586 / 93.CB3 / 1301COSCIP		68,906	0
JAAA	93.586 / 93.CB4 / 1401COSCIP		160,621	0
JAAA	93.586 / 93.CD3 / 1301COSCID		27,450	0
JAAA	93.586 / 93.CD4 / 1401COSCID		111,146	0
JAAA	93.586 / 93.CT4 / 1401COSCIT		164,854	0
Stephanie Tubbs Jones Child Welfare Services Program				
IHAA	93.645		727,665	3,291,884
Transitional Living for Homeless Youth				
IHAA	93.550		5,594	0
DIRECT FROM: Total			54,082,331	201,820,819

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SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

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DIRECT
EXPENDITURES

PASSED
THROUGH

PASS-THROUGH PROGRAMS FROM:

CALIFORNIA RURAL INDIAN HEALTH BOARD

Native American Programs

GFEA 93.612 / 93.589YR7

198,855

0

CHAPIN HALL AT THE UNIVERSITY OF CHICAGO

Adoption Assistance

GFEA 93.659 / 93.AWD-153974

19,818

0

City & County of Denver

Community Services Block Grant

GJDA 93.569

126,600

0

University of Colorado Denver/Kempe Center

Adoption Opportunities

JAAA 93.652 / 93.RK3 / 90CO105904/FY15.599.001 AMD2

0

13,071

UNIVERSITY OF MARYLAND BALTIMORE COUNTY

Child Welfare Research Training or Demonstration

GFEA 93.648 / 93.1059347-001

3,457

0

UNIVERSITY OF SOUTHERN MAINE

Social Services Block Grant

GFEA 93.667 / 93.USM-6377002

43

0

UNIVERSITY OF UTAH

Foster Care Title IV-E

GFEA 93.658 / 93.10044957

54,302

0

GFEA 93.658 / 93.AWD-153957

17,228

0

PASS-THROUGH PROGRAMS FROM: Total

420,303

13,071

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

54,502,634

201,833,890

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES

ACL Independent Living State Grants

IHAA 93.369

66,586

146,475

Affordable Care Act - Aging and Disability Resource Center

IHAA 93.517

6,489

21,232

Alzheimer's Disease Demonstration Grants to States

IHAA 93.051

1,450

80,517

Developmental Disabilities Basic Support and Advocacy Grants

IHAA 93.630

597,764

178,669

Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Prog

IHAA 93.734

64,621

156,624

Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)

FAAA 93.761

88,266

2,000

Lifespan Respite Care Program

IHAA 93.072

2,320

81,385

Medicare Enrollment Assistance Program

SFAA 93.071

378,835

0

National Family Caregiver Support, Title III, Part E

IHAA 93.052

51,970

1,751,073

Special Programs for the Aging: Title III, Part D: Disease Prevention and Health Promotion Services

IHAA 93.043

15,370

215,474

Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individua

IHAA 93.042

26,624

195,739

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Special Programs for the Aging Title IV and Title II Discretionary Projects					
IHAA	93.048			10,600	125,920
SFAA	93.048			230,411	0
UHAA	93.048			28,363	83,410
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Ex					
IHAA	93.041			19,287	24,957
University Centers for Excellence in Developmental Disabilities Education, Research, and Service					
GFEA	93.632			534,682	0
Voting Access for Individuals with Disabilities Grants to States					
VAAA	93.617 / 93.VF015H110			28,959	0
DIRECT FROM: Total				2,152,597	3,063,475
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				2,152,597	3,063,475
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research on Healthcare Costs, Quality and Outcomes					
GFEA	93.226			7,293	0
DIRECT FROM: Total				7,293	0
PASS-THROUGH PROGRAMS FROM:					
OREGON HEALTH SCIENCES UNIVERSITY					
Research on Healthcare Costs, Quality and Outcomes					
GFEA	93.226 / 93.9008531_UCDENVER			4,523	0
PASS-THROUGH PROGRAMS FROM: Total				4,523	0
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				11,816	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

State Capacity Building

FAAA 93.240

301,398

0

DIRECT FROM: Total

301,398

0

AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

301,398

0

BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

PASS-THROUGH PROGRAMS FROM:

COLORADO NONPROFIT DEVELOPMENT CENTER

HIV Emergency Relief Project Grants

GFEA 93.914 / 93.H89HA00027

104,723

0

PASS-THROUGH PROGRAMS FROM: Total

104,723

0

BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

104,723

0

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Adult Viral Hepatitis Prevention and Control

FAAA 93.270

113,568

0

Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation

FAAA 93.538

602,736

0

Assistance Programs for Chronic Disease Prevention and Control

FAAA 93.945

1,435,475

213,432

Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financ

FAAA 93.733

350,333

0

Centers for Disease Control and Prevention_Investigations and Technical Assistance

FAAA 93.283

10,344,443

1,473,730

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program

FAAA	93.753		35,322	8,018
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Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems

FAAA	93.988		9,926	0
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Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Base

DAAA	93.079		57,116	0
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Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs

FAAA	93.946		197,140	0
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Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).

FAAA	93.815		63,896	0
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Emerging Infections Programs

FAAA	93.317		34,517	0
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Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

FAAA	93.323		124,326	3,964
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HIV Prevention Activities_Health Department Based

FAAA	93.940		2,557,852	1,269,159
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Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative

FAAA	93.074		76,456	0
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Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance

FAAA	93.944		762,182	69,514
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Immunization Cooperative Agreements

FAAA	93.268		3,139,275	1,717,554
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FAAA	93.268		* 46,055,821	0
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Injury Prevention and Control Research and State and Community Based Programs

FAAA	93.136		1,071,043	322,157
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Occupational Safety and Health Program

FAAA	93.262		90,570	0
GFEA	93.262		925,772	884,978
GGBA	93.262 / 93.5U540H008085-10		152,967	22,712
GGBA	93.262 / 93.5U540H008085-11 REVISED		551,090	9,000

PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Stren

FAAA	93.539		111,810	0
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PPHF 2012 National Public Health Improvement Initiative

FAAA	93.507		149,055	0
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PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Preventi

GFEA	93.738		41,397	395,690
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Prevent & Control and Promote School Health

FAAA	93.945		39,914	4,249
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Preventive Health and Health Services Block Grant

FAAA	93.991		946,072	633,450
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Preventive Health Services Sexually Transmitted Diseases Control Grants

FAAA	93.977		935,375	180,890
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Project Grants and Cooperative Agreements for Tuberculosis Control Programs

FAAA	93.116		369,309	94,321
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Public Health Emergency Preparedness

FAAA	93.069		3,116,094	6,383,464
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Racial and Ethnic Approaches to Community Health

GFEA	93.304		75,274	0
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State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)

FAAA	93.757		227,703	171,616
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The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the

FAAA	93.521		1,135,144	209,373
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Well-Integrated Screening and Evaluation for Women Across the Nation

FAAA	93.094		490,281	32,713
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DIRECT FROM: Total

76,389,254 14,099,984

PASS-THROUGH PROGRAMS FROM:

American College of Obstetricians and Gynecologists (ACOG)

Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Org

FAAA	93.524 / 93.63-10971 Req no 114		2,945	0
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STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DENVER HEALTH AND HOSPITAL AUTHORITY

Birth Defects and Developmental Disabilities - Prevention and Surveillance

GFEA	93.073 / 93.E3663		(2,402)	0
GFEA	93.073 / 93.E3663A		(5,728)	0
GFEA	93.073 / 93.E3663A-1		60,849	0

HIV Demonstration, Research, Public and Professional Education Projects

GFEA	93.941 / 93.E3062B-5		(5,026)	0
GFEA	93.941 / 93.E3062B-5A		8,551	0

Laboratory Training, Evaluation, and Quality Assurance Programs

GFEA	93.064 / 93.E3062B-4		(126)	0
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Preventive Health Services Sexually Transmitted Diseases Control Grants

GFEA	93.977 / 93.E4135D		34,805	0
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NATL ASSN OF CHRONIC DISEASE DIRECTORS

Centers for Disease Control and Prevention Investigations and Technical Assistance

GFEA	93.283 / 93.542014		46,807	0
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University of Iowa

Centers for Disease Control and Prevention Investigations and Technical Assistance

FAAA	93.283 / 93.5U50DD000730-02	1001096269	1001001454	1,076	0
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UNIVERSITY OF NEVADA AT RENO

Birth Defects and Developmental Disabilities - Prevention and Surveillance

GFEA	93.073 / 93.UNR-15-54		14,105	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF HEALTH AND HUMAN SERVICES

PASS-THROUGH PROGRAMS FROM:

CITY AND COUNTY OF DENVER

Unclassified Grants and Contracts

GFEA 93.000 / 93.201419145

69,512

0

SOUTHCENTRAL FOUNDATION

Unclassified Grants and Contracts

GFEA 93.000 / 93.90TH0007/02

3,145

0

SPACE SCIENCE INSTITUTE

Unclassified Grants and Contracts

GFEA 93.000 / 93.AWD-152028

24,078

0

PASS-THROUGH PROGRAMS FROM: Total

96,735

0

DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

96,735

0

FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration Research

BAAA 93.103 / 93.HHSF223200740129P

27,100

0

FAAA 93.103

249,036

0

Food Safety and Security Monitoring Project

FAAA 93.448

632,252

0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Ruminant Feed Ban Support Project					
	BAAA	93.449 / 93.1U18fd003994-01		120,508	0
DIRECT FROM: Total				1,028,896	0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				1,028,896	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Advanced Education Nursing Grant Program					
	GFEA	93.247		328,766	0
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program					
	GFEA	93.514		174,554	0
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program					
	IHAA	93.505		2,268,237	6,622,770
Affordable Care Act (ACA) Primary Care Residency Expansion Program					
	GFEA	93.510		914,792	0
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support					
	GFEA	93.516		300,167	128,225
AIDS Education and Training Centers					
	GFEA	93.145		844,939	1,164,193
ARRA - Nurse Faculty Loan Program					
	GFEA	93.408		1,861	0
ARRA Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement					
	GJLA	93.403		88,699	0
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices					
	FAAA	93.130		230,511	0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Emergency Medical Services for Children

FAAA 93.127

103,772

43,178

Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program

GFCA 93.191

157,493

0

Grants for Graduate Training in Family Medicine

GFBA 93.379

(4,250)

0

Grants for Primary Care Training and Enhancement

GFEA 93.884

406,917

17,443

Grants to States for Loan Repayment Program

FAAA 93.165

538,583

0

Grants to States to Support Oral Health Workforce Activities

FAAA 93.236

200,165

263,881

HIV Care Formula Grants

FAAA 93.917

7,183,100

3,054,891

Maternal and Child Health Federal Consolidated Programs

FAAA 93.110

254,140

41,102

GFEA 93.110

1,467,328

0

Maternal and Child Health Services Block Grant to the States

FAAA 93.994

3,802,825

3,695,869

Model State-Supported Area Health Education Centers

GFEA 93.107

61,989

462,000

National Research Service Award in Primary Care Medicine

GFEA 93.186

295,904

0

Nursing Workforce Diversity

GFCA 93.178

326,277

0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program, and National					
GFEA	93.117			340,771	0
Rural Health Medical Education Demonstration Projects					
GTAA	93.906			107,843	0
Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership					
GFEA	93.924			188,746	122,799
Traumatic Brain Injury State Demonstration Grant Program					
IHAA	93.234			521,172	0
Universal Newborn Hearing Screening					
GFEA	93.251			76,579	165,483
DIRECT FROM: Total				21,181,880	15,781,834
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ACADEMY OF PEDIATRICS					
Maternal and Child Health Federal Consolidated Programs					
GFEA	93.110	/ 93.753101-UCD		20,315	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORIES					
Maternal and Child Health Federal Consolidated Programs					
GFEA	93.110	/ 93.56400-600-150-15-01		159,007	0
GFEA	93.110	/ 93.56400-600-15-14-02		(2,919)	0
Autism Society of Colorado					
Maternal and Child Health Federal Consolidated Programs					
FAAA	93.110	/ 93.H6MM22737-CDPHE		4,141	0
NATIONAL RURAL HEALTH ASSOCIATION					
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality					
GFEA	93.912	/ 93.AWD-121997		37	0
OREGON HEALTH SCIENCES UNIVERSITY					
Maternal and Child Health Federal Consolidated Programs					
GFEA	93.110	/ 93.9008441_UCD		104,711	0

STATE OF COLORADO
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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PUEBLO COMMUNITY HEALTH CENTER				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease				
GFEA	93.918 / 93.0305-022-SD_AMD13		6,352	0
Rebates YT#				
HIV Care Formula Grants				
FAAA	93.917		5,402,942	2,598,931
TEXAS HEALTH INSTITUTE				
Health Care and Other Facilities				
GFEA	93.887 / 93.AWD-133761		(7,311)	0
GFEA	93.887 / 93.AWD-142925		(146)	0
The Civic Canopy				
Maternal and Child Health Federal Consolidated Programs				
FAAA	93.110 / 93.14-039		11,000	0
University of California, Los Angeles				
Maternal and Child Health Federal Consolidated Programs				
GGBA	93.110 / 93.1920 G RA026		12,739	0
PASS-THROUGH PROGRAMS FROM: Total			5,710,868	2,598,931
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total			26,892,748	18,380,765
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
DIRECT FROM:				
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Indian Health Service: Health Management Development Program				
GFEA	93.228		1,777,819	81,065
DIRECT FROM: Total			1,777,819	81,065
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total			1,777,819	81,065

STATE OF COLORADO
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PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Aging Research

GFEA 93.866

1,212,771

0

Alcohol Research Programs

GFEA 93.273

376,703

0

Allergy, Immunology and Transplantation Research

GFEA 93.855

1,125,519

0

Arthritis, Musculoskeletal and Skin Diseases Research

GFEA 93.846

398,630

0

Biomedical Research and Research Training

GFEA 93.859

2,000,031

97,588

GGBA 93.859 / 93.5F31GM105363-03

29,175

0

GSAA 93.859 / 93.4T34GM092711-04

193,742

0

Cancer Research Manpower

GFEA 93.398

1,737,213

79,009

Cardiovascular Disease Research

GFEA 93.837

1,220,823

20,512

Child Health and Human Development Extramural Research

GFEA 93.865

519,329

0

GGBA 93.865 / 93.1F31HD078090-01A1

15,164

0

Diabetes, Digestive and Kidney Diseases Extramural Research

GFEA 93.847

2,336,391

101,354

Drug Abuse and Addiction Research Programs

GFEA 93.279

246,044

0

GGBA 93.279 / 93.5F31DA035586-02

32,448

0

STATE OF COLORADO
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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Extramural Research Programs in the Neurosciences and Neurological Disorders

GFEA	93.853		659,506	0
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Lung Diseases Research

GFEA	93.838		1,423,207	37,036
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Medical Library Assistance

GFEA	93.879		726,024	0
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Mental Health Research Grants

GFEA	93.242		685,558	0
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National Center for Advancing Translational Sciences

GFEA	93.350		280,425	0
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National Center for Research Resources

GFEA	93.389		4	0
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Nursing Research

GFEA	93.361		64,339	0
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Oral Diseases and Disorders Research

GFEA	93.121		56,240	0
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Research Infrastructure Programs

GFEA	93.351		713,700	0
GGBA	93.351 / 93.1F300D021442-01		1,910	0

Research Related to Deafness and Communication Disorders

GFEA	93.173		243,230	0
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RNA Stability Conference 2015

GGBA	93.003429-00002		10,000	0
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Trans-NIH Research Support

GFEA	93.310		345,959	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Vision Research

GFEA 93.867

17,463

0

DIRECT FROM: Total

16,671,548

335,499

PASS-THROUGH PROGRAMS FROM:

AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI

Career Development Awards

GFEA 93.277 / 93.AWD-143780

8,991

0

GFEA 93.277 / 93.K12DA000357

(8,530)

0

GFEA 93.277 / 93.K12DA000357_06

99,280

0

Autism Society of Colorado

Child Health and Human Development Extramural Research

GFEA 93.865 / 93.H6MMC22737-JFK

11,672

0

GEORGIA STATE UNIVERSITY

Diabetes, Digestive and Kidney Diseases Extramural Research

GFEA 93.847 / 93.25732-74

3,695

0

KAISER FOUNDATION HEALTH PLAN COLORADO

Cancer Cause and Prevention Research

GFEA 93.393 / 93.115-9341-UCOL-01

33,235

0

Leidos Biomedical Research, Inc.

COTC 007B Clinical Trial and PD Core:

GGBA 93.12XS399

58,804

0

NATL JEWISH HOSPITAL

Lung Diseases Research

GFEA 93.838 / 93.2020051707

35,027

0

GFEA 93.838 / 93.2020051708

356,106

0

NRG ONCOLOGY FOUNDATION , INC

Cancer Treatment Research

GFEA 93.395 / 93.UCD-YR.01

7,028

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
UNIVERSITY OF FLORIDA					
Trans-NIH Research Support					
GFEA	93.310	/ 93.UFDSP00010649		28,101	0
UNIVERSITY OF MINNESOTA					
Trans-NIH Research Support					
GFEA	93.310	/ 93.N004306903		23,627	0
UNIVERSITY OF PENNSYLVANIA					
Child Health and Human Development Extramural Research					
GFEA	93.865	/ 93.564112		54,988	0
UNIVERSITY OF UTAH					
ARRA - R&D					
GFEA	93.837	/ 93.10009050-06ARRA		529	0
Medical Library Assistance					
GFEA	93.879	/ 93.10019330-02		104,823	0
WASHINGTON STATE UNIVERSITY					
Minority Health and Health Disparities Research					
GFEA	93.307	/ 93.116801 G003348		26,598	0
WASHINGTON UNIV IN ST LOUIS MISSOURI					
Child Health and Human Development Extramural Research					
GFEA	93.865	/ 93.WU-14-117		21,315	0
GFEA	93.865	/ 93.WU-15-95		97,896	0
PASS-THROUGH PROGRAMS FROM: Total				963,185	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				17,634,733	335,499

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

PASS-THROUGH PROGRAMS FROM:

WESTAT, INC

National Health Promotion

GFEA 93.990 / 93.8846.01-S01

9,113

0

PASS-THROUGH PROGRAMS FROM: Total

9,113

0

OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

9,113

0

OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

PASS-THROUGH PROGRAMS FROM:

WALTER R. MCDONALD & ASSOCIATES INCORPOR

Cooperative Agreements to Improve the Health Status of Minority Populations

GFEA 93.004 / 93.2012WRMA007

5,357

0

PASS-THROUGH PROGRAMS FROM: Total

5,357

0

OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

5,357

0

OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Family Planning Services

FAAA 93.217

3,429,187

89,141

DIRECT FROM: Total

3,429,187

89,141

OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

3,429,187

89,141

OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

ARRA - Health Information Technology Professionals in Health Care

GFEA 93.721

(725)

0

Emergency System for Advance Registration of Volunteer Health Professionals

FAAA 93.089

3,322

0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
National Bioterrorism Hospital Preparedness Program					
	FAAA	93.889		2,547,855	640,555
State Partnership Grant Program to Improve Minority Health					
	FAAA	93.296		173,551	0
DIRECT FROM: Total				2,724,003	640,555
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				2,724,003	640,555
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Block Grants for Community Mental Health Services					
	IHAA	93.958		2,544,733	3,802,203
Block Grants for Prevention and Treatment of Substance Abuse					
	IHAA	93.959		4,888,259	20,057,789
Mental Health Disaster Assistance and Emergency Mental Health					
	FAAA	93.982		120,243	1,980,649
Projects for Assistance in Transition from Homelessness (PATH)					
	IHAA	93.150		850,466	256,854
Protection and Advocacy for Individuals with Mental Illness					
	FAAA	93.138		227,827	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance					
	DAAA	93.243		252,823	337,675
	EAAA	93.243		1,421,092	0
	GFEA	93.243		967,349	116,253
	GTAA	93.243		266,033	0
	GYAA	93.243		15,989	0
	IHAA	93.243		2,558,688	1,913,307
	JAAA	93.243 / 93.722 / 5H79TI020921-04		16,769	0
	JAAA	93.243 / 93.PTG602 / 1H79TI025490A		118,510	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
JAAA	93.243 / 93.R03 / 5H79TI023289-03		267,824	0
JAAA	93.243 / 93.R05 / 5H79TI023428-03		71,935	0
JAAA	93.243 / 93.R06 / 5H79TI023279-03		101,781	0
JAAA	93.243 / 93.RF1 / 5H79TI023686-02		352,878	0
JAAA	93.243 / 93.RY4 / 1H79TI025036-01		238,148	0
JAAA	93.243 / 93.TCG802 / 1H79 SM061689A		134,444	0
JAAA	93.243 / 93.TCG805 / 1H79TI025917		111,690	0
JAAA	93.243 / 93.TT4 / 1H79TI025425-01		204,568	0
JAAA	93.243 / 93.TV1 / 1H79TI024163-01		219,458	0
NAAA	93.243		26,112	51,055
Substance Abuse and Mental Health Services-Access to Recovery				
IHAA	93.275		47,918	714,416
DIRECT FROM: Total			16,025,537	29,230,201
PASS-THROUGH PROGRAMS FROM:				
ICF INTERNATIONAL				
Substance Abuse and Mental Health Services-Access to Recovery				
GFEA	93.275 / 93.633430-11S-1700		109,333	0
SIGNAL BEHAVIORAL HEALTH NETWORK				
Block Grants for Prevention and Treatment of Substance Abuse				
GFEA	93.959 / 93.SIGNAL09-10		64,608	0
PASS-THROUGH PROGRAMS FROM: Total			173,941	0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total			16,199,478	29,230,201
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total			375,530,005	268,569,645

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF HOMELAND SECURITY

DEPARTMENT OF HOMELAND SECURITY

DIRECT FROM:

DEPARTMENT OF HOMELAND SECURITY

Boating Safety Financial Assistance

PMAA 97.012 / 97.140108

215,257

0

PMAA 97.012 / 97.150108

406,128

0

Centers for Homeland Security

BAAA 97.061 / 97.06-S131613

847

0

BAAA 97.061 / 97.06-S140624

45,241

0

Chemical Stockpile Emergency Preparedness Program

RAAA 97.040 / 97.FECS

557,063

4,389,792

Community Assistance Program: State Support Services Element (CAP-SSSE)

PDAA 97.023 / 97.EMD2014GR1401

76,620

0

PDAA 97.023 / 97.EMD213GR1301

0

0

PDAA 97.023 / 97.EMD212GR1201

0

0

Cooperating Technical Partners

PDAA 97.045 / 97.EMW13CA00032

7,831

0

PDAA 97.045 / 97.EWM2014CA00222

149,424

0

PDAA 97.045 / 97.EWM2014CA00224

27,990

0

PDAA 97.045 / 97.EMW13CA00035

81,561

0

PDAA 97.045 / 97.EMW13CA00036

79,918

0

PDAA 97.045 / 97.EMD212GR1292

371

0

PDAA 97.045 / 97.EMD212GR1282

264,675

0

PDAA 97.045 / 97.EMD211GR1197

0

0

PDAA 97.045 / 97.EMD211GR1191

60,368

0

PDAA 97.045 / 97.EMD211GR1182

100,291

0

PDAA 97.045 / 97.EMD2010GR1092

6,125

0

PDAA 97.045 / 97.EMD210GR1082

14,996

0

PDAA 97.045 / 97.EMD2010GR1083

31,481

0

PDAA 97.045 / 97.EMD2009GR0982

27,515

0

PDAA 97.045 / 97.EMD209GR0992

3,819

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Disaster Assistance Projects					
	RAAA	97.088 / 97.FEDM		205,674	1,180,361
Disaster Grants - Public Assistance (Presidentially Declared Disasters)					
	RAAA	97.036 / 97.FEIA, FEPA		9,521,994	58,669,430
Emergency Management Performance Grants					
	RAAA	97.042 / 97.FEMP		4,204,733	3,094,450
Flood Mitigation Assistance					
	RAAA	97.029 / 97.FEFM		9,760	1,793,753
Hazard Mitigation Grant					
	RAAA	97.039 / 97.FEHZ		720,883	49,892
Homeland Security Biowatch Program					
	FAAA	97.091		349,637	0
Homeland Security Grant Program					
	RAAA	97.067 / 97.FPAD, FPCP, FPHS, FPMM, FPUA		1,412,973	7,958,073
National Dam Safety Program					
	PEAA	97.041 / 97.EMW2014GR00092S01		214,231	0
	PEAA	97.041 / 97.EMW2013GR073		88,170	0
National Fire Academy Training Assistance					
	RAAA	97.018		20,764	0
Pre-Disaster Mitigation					
	RAAA	97.047 / 97.FEPM		673,667	2,808,440
Urban Areas Security Initiative					
	RAAA	97.008 / 97.FPUN		79,074	120,799
DIRECT FROM: Total				19,659,081	80,064,990

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:										
Texas A & M										
Centers for Homeland Security										
					GGBA		97.061 / 97.06-S150635		11,801	0
PASS-THROUGH PROGRAMS FROM: Total									11,801	0
DEPARTMENT OF HOMELAND SECURITY Total									19,670,882	80,064,990
DEPARTMENT OF HOMELAND SECURITY Total									19,670,882	80,064,990
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
DIRECT FROM:										
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
Manufactured Housing Construction										
					NAAA		14.DU100K900016684		11,151	0
DIRECT FROM: Total									11,151	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total									11,151	0
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
DIRECT FROM:										
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii										
					NAAA		14.228		426,996	13,583,419
Continuum of Care Program										
					NAAA		14.267		3,760,889	113,114
Emergency Solutions Grant Program										
					NAAA		14.231		44,673	1,525,236
HOME Investment Partnerships Program										
					NAAA		14.239		295,725	5,558,380

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Housing Opportunities for Persons with AIDS					
NAAA	14.241			12,119	337,910
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)					
NAAA	14.269			2,587,070	12,878,930
DIRECT FROM: Total				7,127,472	33,996,989
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total				7,127,472	33,996,989
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Fair Housing Assistance Program: State and Local					
SDAA	14.401			288,224	0
DIRECT FROM: Total				288,224	0
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total				288,224	0
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Family Self-Sufficiency Program					
NAAA	14.896			4,837	46,492
DIRECT FROM: Total				4,837	46,492
PASS-THROUGH PROGRAMS FROM:					
Denver Housing Authority					
Affordable Housing Development in Main Street Rejuvenation Projects					
GTAA	14.878			19,062	0
PASS-THROUGH PROGRAMS FROM: Total				19,062	0
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total				23,899	46,492
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total				7,450,746	34,043,481

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF JUSTICE

BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE

DIRECT FROM:

BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE

Drug Court Discretionary Grant Program

JAAA	16.585 / 16.PTG601 / 2014 DC BX 0088		101,071	0
JAAA	16.585 / 16.R04 / 2010-DC-BX-0127		31,137	0
JAAA	16.585 / 16.RR3 / 2013-MO-BX-0004		132,193	0
JAAA	16.585 / 16.RS1 / 2012-DC-BX-0067		158,626	0
JAAA	16.585 / 16.SB3 / 2012-DC-BX-0037		244,384	0
JAAA	16.585 / 16.TCG803 / 2014 DC BX K002		66,569	0
JAAA	16.585 / 16.TCG804 / 2014 DC BX 0071		41,521	0
JAAA	16.585 / 16.TH3 / 2013-DC-BX-0001		43,318	0
JAAA	16.585 / 16.TI3 / 2013-VV-BX-0003		52,194	0
JAAA	16.585 / 16.TR3 / 2013-DC-BX-0004		28,244	0
JAAA	16.585 / 16.TT3 / 2013-DC-BX-0063		52,066	0
JAAA	16.585 / 16.WE1 / 2012-MO-BX-0001		37,450	0

Edward Byrne Memorial Justice Assistance Grant Program

RAAA	16.738 / 16.DSRN, DBSM (JAG)		1,300,134	1,837,599
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John R. Justice Prosecutors and Defenders Incentive Act

RAAA	16.816 / 16.DJRJ		3,033	54,909
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Residential Substance Abuse Treatment for State Prisoners

RAAA	16.593 / 16.DRSA		192,612	80,873
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Second Chance Act Prisoner Reentry Initiative

CAAA	16.812 / 16.2010-CZ-BX-0041		160,388	0
CAAA	16.812 / 16.2013-RY-BX-K001		225,641	0
JAAA	16.812 / 16.R2C / 2013-MU-BX-0016		208,057	0
NAAA	16.812		23,250	146,867

DIRECT FROM: Total

			3,101,888	2,120,248
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH DIRECT PASSED
 INDICATOR EXPENDITURES THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:			
CITY OF AURORA			
Edward Byrne Memorial Justice Assistance Grant Program			
GFEA 16.738 / 16.2014-DJ-14-003402-0		7,729	0
PASS-THROUGH PROGRAMS FROM: Total		7,729	0
BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE Total		3,109,617	2,120,248
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS			
DIRECT FROM:			
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS			
Criminal and Juvenile Justice and Mental Health Collaboration Program			
RAAA 16.745 / 16.DMHC		19,589	0
Economic High-Tech and Cyber Crime Prevention			
RAAA 16.752 / 16.ECYB		18,868	0
Edward Byrne Memorial Competitive Grant Program			
RAAA 16.751 / 16.DJAP		33,173	0
DIRECT FROM: Total		71,630	0
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS Total		71,630	0
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE			
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities			
CAAA 16.735 / 16.2011-RP-BX-0022		43,201	0
CAAA 16.735 / 16.2013-RP-BX-0010		105,859	0
RAAA 16.735 / 16.DPRE		0	25,000
State Criminal Alien Assistance Program			
CAAA 16.606		25	0
DIRECT FROM: Total		149,085	25,000
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE Total		149,085	25,000
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE			
National Criminal History Improvement Program (NCHIP)			
RAAA 16.554 / 16.DCHP		190,232	42,223
State Justice Statistics Program for Statistical Analysis Centers			
RAAA 16.550 / 16.DSAC		42,891	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR **DIRECT**
EXPENDITURES **PASSED**
THROUGH

DIRECT FROM: Total		233,123 42,223
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE Total		233,123 42,223
DEPARTMENT OF JUSTICE		
PASS-THROUGH PROGRAMS FROM:		
Front Range Task Force		
Federal Drug Enforcement Programs		
RAAA 16.ETFR		5,954 0
Metro Gang Task Force		
Federal Drug Enforcement Programs		
RAAA 16.BTMG		8,426 0
PASS-THROUGH PROGRAMS FROM: Total		14,380 0
DEPARTMENT OF JUSTICE Total		14,380 0
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE		
DIRECT FROM:		
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE		
Law Enforcement Assistance: Narcotics and Dangerous Drugs Training		
OAAA 16.004		13,272 0
DIRECT FROM: Total		13,272 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:				
DEA/HIDTA drug interdiction task forces				
Law Enforcement Assistance: Narcotics and Dangerous Drugs: Laboratory Analysis				
RAAA	16.001 / 16.BDDN, BDSC		38,772	0
PASS-THROUGH PROGRAMS FROM: Total			38,772	0
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE Total			52,044	0
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE				
DIRECT FROM:				
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE				
Joint Terrorism Task Force (CBI)				
RAAA	16.ETJT		10,167	0
Joint Terrorism Task Force (CSP Domestic)				
RAAA	16.BTTD		12,853	0
Joint Terrorism Task Force (CSP International)				
RAAA	16.BTTI		15,716	0
Law Enforcement Assistance: FBI Field Police Training				
RAAA	16.302 / 16.ECLB		(2,854)	0
DIRECT FROM: Total			35,882	0
PASS-THROUGH PROGRAMS FROM:				
Safe Streets Task Force				
Safe Streets Task Force				
RAAA	16.BTSS		11,278	0
PASS-THROUGH PROGRAMS FROM: Total			11,278	0
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE Total			47,160	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE

DIRECT FROM:

NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE

DNA Backlog Reduction Program

RAAA 16.741 / 16.EBLR

257,442

0

National Institute of Justice Research, Evaluation, and Development Project Grants

RAAA 16.560 / 16.ECCD

47,536

0

Paul Coverdell Forensic Sciences Improvement Grant Program

RAAA 16.742 / 16.DCFS

109,898

49,138

DIRECT FROM: Total

414,876

49,138

NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE Total

414,876

49,138

OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE

DIRECT FROM:

OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE

Antiterrorism Emergency Reserve

RAAA 16.321 / 16.DNAR, DNAS

9,775

526,191

Crime Victim Assistance

RAAA 16.575 / 16.DVAU, DVAP

651,184

6,264,621

Crime Victim Compensation

RAAA 16.576 / 16.DVCP

199,105

3,079,927

DIRECT FROM: Total

860,064

9,870,739

OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE Total

860,064

9,870,739

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE

DIRECT FROM:

OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE

Mortgage Fraud Task Force

RAAA 16.580 / 16.ETMF

61,909

0

DIRECT FROM: Total

61,909

0

OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE Total

61,909

0

OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

DIRECT FROM:

OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

Managing Released Sex Offenders

RAAA 16.591 / 16.DVAW

327,597

1,759,260

DIRECT FROM: Total

327,597

1,759,260

OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE Total

327,597

1,759,260

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

DIRECT FROM:

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

Children Exposed to Violence

JAAA 16.818 / 16.R02 / 2010-JW-FX-K012

189,799

0

Drug Prevention Program

SJSA 16.728

137,240

0

Enforcing Underage Drinking Laws Program

TAAA 16.727 / 16.EUDL

41,100

0

Juvenile Accountability Block Grants

RAAA 16.523 / 16.DJVA

288,829

40,223

Juvenile Justice & Delinquency Prevention: Allocation to States

RAAA 16.540 / 16.DJVJ

415,046

134,723

Juvenile Mentoring Program

JAAA 16.726 / 16.R01 / 2010-DC-BX-0002

106,408

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Part E -Developing, Testing and Demonstrating Promising New Programs

JAAA 16.541 / 16.764 / 2009-DC-BX-0093

17,522

0

DIRECT FROM: Total

1,195,944

174,946

PASS-THROUGH PROGRAMS FROM:

AURORA MENTAL HEALTH CENTER

Juvenile Mentoring Program

GFEA 16.726 / 16.AWD-122249

123,071

0

Chestnut Health Systems, Inc.

Juvenile Mentoring Program

JAAA 16.726 / 16.RC4 / 14LI0015-2596

0

38,743

CITY AND COUNTY OF DENVER

Community-Based Violence Prevention Program

JAAA 16.123 / 16.P03 / SCITY-201100301-01

0

75,681

National 4-H Council

Juvenile Mentoring Program

GGBA 16.726 / 16.2013-JU-FX-0022

82,436

0

GGBA 16.726 / 16.2014-JU-FX-0025

43,995

0

PASS-THROUGH PROGRAMS FROM: Total

249,502

114,424

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE Total

1,445,446

289,370

OFFICE OF SEX OFFENDER SENTENCING, MONITORING, APPREHENDING, REGISTERING, AND TRACKING, DEPARTMENT OF JUSTICE

DIRECT FROM:

OFFICE OF SEX OFFENDER SENTENCING, MONITORING, APPREHENDING, REGISTERING, AND TRACKING, DEPARTMENT OF JUSTICE

Support for Adam Walsh Act Implementation Grant Program

RAAA 16.750 / 16.DAWA, EAWA

333,278

687

DIRECT FROM: Total

333,278

687

OFFICE OF SEX OFFENDER SENTENCING, MONITORING, APPREHENDING, REGISTERING, AND TRACKING, DEPARTMENT OF JUSTICE Total

333,278

687

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE				
DIRECT FROM:				
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
JAAA	16.590 / 16.762 / 2009-WE-AX-0037		91,146	0
RAAA	16.590 / 16.DSAR		117,259	212,663
Sexual Assault Services Formula Program				
RAAA	16.017 / 16.DSAS		8,572	222,362
DIRECT FROM: Total			216,977	435,025
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE Total			216,977	435,025
DEPARTMENT OF JUSTICE Total			7,337,186	14,591,690
DEPARTMENT OF LABOR				
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR				
DIRECT FROM:				
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR				
Compensation & Working Conditions				
FAAA	17.005 / 17.W9J78108 8Q		28,590	(4,297)
Labor Force Statistics				
KAAA	17.002		1,358,603	0
DIRECT FROM: Total			1,387,193	(4,297)
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR Total			1,387,193	(4,297)
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				
DIRECT FROM:				
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				
Community Based Job Training Grants				
GJRA	17.269		5,595	0
H-1B Job Training Grants				
GJEA	17.268		1,210,332	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
	KAAA	17.268		118,088	692,628
Reintegration of Ex-Offenders					
	JAAA	17.270 / 17.RL1 / PE-24507-13-60-A-8		243,850	0
Senior Community Service Employment Program					
	IHAA	17.235		132,138	741,593
Temporary Labor Certification for Foreign Workers					
	KAAA	17.273		235,850	25,254
Trade Adjustment Assistance					
	KAAA	17.245		491,958	729,990
Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants					
	GJBA	17.282		15,469	0
	GJDA	17.282		5,683,155	0
	GJEA	17.282		2,652,114	0
	GJFA	17.282		554,103	0
	GJJA	17.282		907,108	0
	GJKA	17.282		5,128,483	0
	GJLA	17.282		948,693	0
	GTAA	17.282		1,018,616	0
	GZAA	17.282		775,261	0
Unemployment Insurance					
	KAAA	17.225		554,556,211	1,677,275
Work Opportunity Tax Credit Program (WOTC)					
	KAAA	17.271		194,428	0
Workforce Investment Act (WIA) National Emergency Grants					
	KAAA	17.277		6,269	1,866,079
DIRECT FROM: Total				574,877,721	5,732,819
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR Total				574,877,721	5,732,819

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Brookwood-Sago Grant					
	PKAA	17.603 / 17.BS263571460R8		72,378	0
Mine Health & Safety Grants					
	PKAA	17.600 / 17.BS251461360R		13,966	0
	PKAA	17.600 / 17.MS254821455R		212,744	0
DIRECT FROM: Total				299,088	0
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Total				299,088	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Consultation Agreements					
	GGBA	17.504 / 17.CS-24748-CS4		334,930	0
	GGBA	17.504 / 17.CS-26064-CS5		774,150	0
Occupational Safety & Health: Susan Harwood Training Grants					
	GJLA	17.502		84,421	0
DIRECT FROM: Total				1,193,501	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Total				1,193,501	0
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR					
DIRECT FROM:					
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR					
Homeless Veterans Reintegration Project					
	KAAA	17.805		97,395	282,620
DIRECT FROM: Total				97,395	282,620
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR Total				97,395	282,620
DEPARTMENT OF LABOR Total				577,854,898	6,011,142

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF STATE

BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE

PASS-THROUGH PROGRAMS FROM:

Institute of International Education

Academic Exchange Programs - Educational Advising and Student Services

GAAA 19.432

39,402

0

IREX

Academic Exchange Programs - Teachers

GKAA 19.408 / 19.FY14-TEA-UNC-01

202,497

0

PASS-THROUGH PROGRAMS FROM: Total

241,899

0

BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE Total

241,899

0

INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE

DIRECT FROM:

INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE

Criminal Justice Systems

CFAA 19.703 / 19. S-INLEC-14-CA-1022

81,694

0

International Training Center

CFAA 19.SINLECL1CA037-A007

139,115

0

CFAA 19.SINLECL1CA037-A009

1,863,895

0

DIRECT FROM: Total

2,084,704

0

INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE Total

2,084,704

0

DEPARTMENT OF STATE Total

2,326,603

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF THE INTERIOR

BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR

Assistance Agreement

GWAA	15.L12AC20484		1,344	0
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Cooperative Agreement

GWAA	15.L10AC20110		4,506	0
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GWAA	15.L13AC00273		75,587	0
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Cultural Resource Management

GCAA	15.224 / 15.L12AC20531		81,372	0
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GFEA	15.224		10,470	0
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GGBA	15.224 / 15.L10AC20554		205	0
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GGBA	15.224 / 15.L14AC00328		139	0
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GYAA	15.224		7,292	0
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Distribution of Receipts to State and Local Governments

WAAA	15.227		144,823,609	119,938
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Environmental Quality and Protection Resource Management

GGBA	15.236 / 15.L10AC20147 Mod 3		2,838	0
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GYAA	15.236		18,315	0
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PKAA	15.236 / 15.L09AC15926		1,606	0
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PKAA	15.236 / 15.L10AC20248		12,500	0
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PKAA	15.236 / 15.L10AC20289		14,656	0
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PKAA	15.236 / 15.L10AC20297		53,101	0
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PKAA	15.236 / 15.L10AC20308		5,715	0
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PKAA	15.236 / 15.L11AC20067		18,279	0
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PKAA	15.236 / 15.L11AC20235		518	0
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PKAA	15.236 / 15.L13AC00212		89,679	0
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PKAA	15.236 / 15.L13AC00258		466	0
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PKAA	15.236 / 15.L14AC00022		6,225	0
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PKAA	15.236 / 15.L14AC00178		8,820	0
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PKAA	15.236 / 15.L14AC00228		7,548	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Fish, Wildlife and Plant Conservation Resource Management					
PMAA	15.231	15.L11AC20298		4,110	0
PMAA	15.231	15.L11AC20338		3,895	0
PMAA	15.231	15.L12AC20461		64,000	0
PMAA	15.231	15.L12AC20676		11,244	0
PMAA	15.231	15.L14AC00086		1,743	0
Forests and Woodlands Resource Management					
GGBA	15.233	15.L09AC16037		9,643	0
Oversight & Review of Anvil Points Facility - Bureau of Land Management, Dept Interior					
FAAA	15.L10AC20009			6,638	0
Recreation Resource Management					
GFEA	15.225			29,358	0
Wildland Fire Research and Studies Program					
GGBA	15.232	15.L12AC20529		133,001	0
DIRECT FROM: Total				145,508,422	119,938
PASS-THROUGH PROGRAMS FROM:					
National Fish & Wildlife Foundation					
Fish, Wildlife and Plant Conservation Resource Management					
PMAA	15.231	15.NFWF-36550		164,030	0
SMITHSONIAN INSTITUTION					
Fish, Wildlife and Plant Conservation Resource Management					
GTAA	15.231			5,451	0
PASS-THROUGH PROGRAMS FROM: Total				169,481	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR Total				145,677,903	119,938

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR

Closed Basin

PEAA	15.R13PX43733	24,504	0
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Cultural Resources Management

GCAA	15.511 / 15.R12AC40026	39,896	0
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Fish and Wildlife Coordination Act

PMAA	15.517 / 15.R10AP40003	19,653	0
PMAA	15.517 / 15.R13AP00135	35,480	0

Recreation Resources Management

PMAA	15.524 / 15.R11AC60111	32,210	0
PMAA	15.524 / 15.R13AP40005	741,487	0
PMAA	15.524 / 15.R13AP60045	375,000	0

Title II, Colorado River Basin Salinity Control Program

PMAA	15.509 / 15.R13AP40006	195,901	0
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Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs

GGBA	15.529 / 15.R14AC00084	75,938	0
PEAA	15.529 / 15.R12AP40006	12,123	0
PMAA	15.529 / 15.R13AP40028	39,291	0
PMAA	15.529 / 15.R13AP40029	152,671	0

Water Desalination Research and Development Program

BAAA	15.506 / 15.R12AC40018	283,159	930,931
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Western Slope Rehabilitation

PMAA	15.B605FC402431	248,466	0
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DIRECT FROM: Total

	2,275,779	930,931
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BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR Total

	2,275,779	930,931
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

DEPARTMENT OF THE INTERIOR

DIRECT FROM:

DEPARTMENT OF THE INTERIOR

Re/Os Isotopic Analyses from a Drill

GGBA	15.G12PX01985		(6,434)	0
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DIRECT FROM: Total

(6,434) 0

DEPARTMENT OF THE INTERIOR Total

(6,434) 0

FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

Cooperative Endangered Species Conservation Fund

PMAA	15.615 / 15.F14AP00094		0	19,451
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PMAA	15.615 / 15.F15AP00042		0	552
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Endangered Species Conservation - Recovery Implementation Funds

PMAA	15.657 / 15.F14AP00846		12,193	40,000
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Enhanced Hunter Education and Safety Program

PMAA	15.626 / 15.W188E1		0	16,448
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PMAA	15.626 / 15.W192E6		613,533	0
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Fish and Wildlife Coordination and Assistance Programs

PMAA	15.664 / 15.F13AP00100		20,000	0
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Fish and Wildlife Management Assistance

PMAA	15.608 / 15.F12AP00753		3,739	0
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PMAA	15.608 / 15.F14AP00910		12,997	0
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Migratory Bird Conservation

PMAA	15.647 / 15.F15AP00239		8,847	0
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Research Grants (Generic)

PMAA	15.650 / 15.60181AJ552		10,500	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
State Wildlife Grants					
PMAA	15.634	/ 15.T64D4		704,675	0
PMAA	15.634	/ 15.T66R4		683,233	0
PMAA	15.634	/ 15.T68P		0	59,490
PMAA	15.634	/ 15.T68R		71,484	0
PMAA	15.634	/ 15.T69R1		(13,066)	52,265
PMAA	15.634	/ 15.T70P		0	37,500
DIRECT FROM: Total				2,128,135	225,706
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total				2,128,135	225,706
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
A Collaborative Approach to Promoting					
GGBA	15.H2370094000	/P10AC00618		73,903	0
Conservation Activities by Youth Service Organizations					
PMAA	15.931	/ 15.P15AC00085		11,583	0
Cooperative Research and Training Programs - Resources of the National Park System					
GFEA	15.945			21,764	0
GGBA	15.945	/ 15.H2370094000 / Task P14AC01350		2,115	0
GGBA	15.945	/ 15.H2370094000/P12AC10650 RM-CESU		29,872	0
GGBA	15.945	/ 15.P12AC10310 CAH600110100 GPCESU		134,935	0
GGBA	15.945	/ 15.P15AC00800		1,483	0
PMAA	15.945	/ 15.P14AC01406		18,574	0
Cultural Resources Management					
GJFA	15.946			53,396	0
Develop, Verify, Process, Maintain &					
GGBA	15.P11AC91247	RM		69,407	0
Historic Preservation Fund Grants-In-Aid					
GCAA	15.904	/ 15.P13AF00043		0	14,771
GCAA	15.904	/ 15.P14AF00031		342,875	43,071
GCAA	15.904	/ 15.P15AF00039		402,430	0
Native American Graves Protection and Repatriation Act					
GCAA	15.922	/ 15.08-12-GP-R50		1,346	0
GCAA	15.922	/ 15.08-12-GP-R51		6,211	0
GCAA	15.922	/ 15.08-14-GP-616		21,166	0
Natural Resource Stewardship					
PMAA	15.944	/ 15.P13AC01455		7,967	0
Outdoor Recreation Acquisition, Development and Planning					
PMAA	15.916	/ 15.LWCF2010		2,136	197,796

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
	PMAA	15.916 / 15.LWCF2010-REA		45,895	0
	PMAA	15.916 / 15.LWCF2011		3,088	83,707
	PMAA	15.916 / 15.LWCF2012		0	75,011
Software Engineering to Support the E					
	GGBA	15.P09PA60805 P14PB00387		228,231	0
Technical Assistance to NPS Wildlife					
	GGBA	15.H2370094000 P09AC00414		39	0
Rocky Mountain Network Soil Monitoring					
	GGBA	15.P14AC00728 / Task P14AC01469		7,326	0
DIRECT FROM: Total				1,485,742	414,356
PASS-THROUGH PROGRAMS FROM:					
ROCKY MOUNTAIN COOPERATIVE ECOSYSTEM STU					
Cooperative Research and Training Programs - Resources of the National Park System					
	GFEA	15.945 / 15.P14AC00662		562,094	0
Sangre de Cristo National Heritage					
National Heritage Area Federal Financial Assistance					
	GYAA	15.939		13,250	0
PASS-THROUGH PROGRAMS FROM: Total				575,344	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR Total				2,061,086	414,356

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

OFFICE OF SURFACE MINING, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

OFFICE OF SURFACE MINING, DEPARTMENT OF THE INTERIOR

Abandoned Mine Land Reclamation (AMLR) Program

PKAA 15.252 / 15.S11AF20030

PKAA 15.252 / 15.S12AF20010

PKAA 15.252 / 15.S13AF20040

PKAA 15.252 / 15.S14AF20032

731,433

0

528,915

0

551,673

41,000

2,342,753

0

Applied Science Program Cooperative Agreements Related to Coal Mining and Reclamation

GYAA 15.255

4,988

0

Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining

PKAA 15.250 / 15.S14AP20022

2,526,689

0

DIRECT FROM: Total

6,686,451

41,000

OFFICE OF SURFACE MINING, DEPARTMENT OF THE INTERIOR Total

6,686,451

41,000

OFFICE OF THE SECRETARY, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

OFFICE OF THE SECRETARY, DEPARTMENT OF THE INTERIOR

Federal Oil and Gas Royalty Management

TAAA 15.427 / 15.LNDB

TAAA 15.427 / 15.MINA

40,815

0

906,742

0

DIRECT FROM: Total

947,557

0

OFFICE OF THE SECRETARY, DEPARTMENT OF THE INTERIOR Total

947,557

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Gerlic					
PMAA	15.Greg	15HX.000		95,212	0
Roadside Impacts on Veg					
PMAA	15.601819J320			15,000	0
DIRECT FROM: Total				110,212	0
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total				110,212	0
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
National Climate Change and Wildlife Science Center					
GGBA	15.820 / 15.G11AC90009			549,622	0
GGBA	15.820 / 15.G12AC20504			60,911	3,604
GGBA	15.820 / 15.G13AC00391			48,684	151,804
GGBA	15.820 / 15.G13AC00392			23,813	166,560
GGBA	15.820 / 15.G13AC00393			43,026	0
GGBA	15.820 / 15.G13AC00394			9,699	142,667
GGBA	15.820 / 15.G15AC00056			6,862	0
U.S. Geological Survey: Research & Data Acquisition					
GGBA	15.808 / 15.G14AP00181			7,825	92,672
GGBA	15.808 / 15.G14AP00182			969	4,296
DIRECT FROM: Total				751,411	561,603
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR Total				751,411	561,603
DEPARTMENT OF THE INTERIOR Total				160,632,100	2,293,534

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF TRANSPORTATION

DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

DEPARTMENT OF TRANSPORTATION

Unclassified Grants and Contracts

TAAA 20.000 / 20.CDL09

TAAA 20.000 / 20.CDL13

TAAA 20.000 / 20.DLSEC

TAAA 20.000 / 20.FUELTX

741,823

106,767

359,071

1,561

0

0

0

0

DIRECT FROM: Total

1,209,222

0

DEPARTMENT OF TRANSPORTATION Total

1,209,222

0

FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Airport Improvement Program

HAAA 20.106

245,660

0

DIRECT FROM: Total

245,660

0

FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

245,660

0

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Highway Research and Development Program

GFEA 20.200

4,992

0

DIRECT FROM: Total

4,992

0

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

4,992

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Commercial Driver's License Program Improvement Grant

TAAA 20.232 / 20.CDL11

36,888

0

TAAA 20.232 / 20.CDL14

28,418

0

National Motor Carrier Safety

RAAA 20.218 / 20.BM*

4,287,258

39,369

DIRECT FROM: Total

4,352,564

39,369

FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

4,352,564

39,369

FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Railroad Development

HAAA 20.314

0

1,656,401

DIRECT FROM: Total

0

1,656,401

FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

0

1,656,401

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Federal Transit: Metropolitan Planning Grants

HAAA 20.505

9,236

41,894

Formula Grants for Other Than Urbanized Areas

HAAA 20.509

712,510

10,948,798

DIRECT FROM: Total

721,746

10,990,692

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

721,746

10,990,692

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION					
University Transportation Centers Program					
	GFEA	20.701		22,914	0
DIRECT FROM: Total				22,914	0
OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION Total				22,914	0
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Interagency Hazardous Materials Public Sector Training and Planning Grants					
	RAAA	20.703		224,311	141,416
PHMSA Pipeline Safety Program One Call Grant					
	SGAA	20.721		18,690	0
Pipeline Safety Program State Base Grant					
	SGAA	20.700		180,689	0
DIRECT FROM: Total				423,690	141,416
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total				423,690	141,416
DEPARTMENT OF TRANSPORTATION Total				6,980,788	12,827,878

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
DEPARTMENT OF TREASURY			
DEPARTMENT OF TREASURY			
DIRECT FROM:			
DEPARTMENT OF TREASURY			
Small Business Credit Incentive			
EDAA 21.UNKNOWN		292,250	0
Treasury Equitable Sharing Program (T57)			
TAAA 21.Court Awards		1,163	0
DIRECT FROM: Total		293,413	0
DEPARTMENT OF TREASURY Total		293,413	0
DEPARTMENT OF TREASURY Total		293,413	0
DEPARTMENT OF VETERANS AFFAIRS			
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS			
DIRECT FROM:			
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS			
Grants to States for Construction of State Home Facilities			
IHAA 64.005		167,632	0
Sharing Specialized Medical Resources			
GFEA 64.018		1,631,590	0
Veterans State Domiciliary Care			
IHAA 64.014		343,912	0
Veterans State Nursing Home Care			
IHAA 64.015		26,046,109	0
DIRECT FROM: Total		28,189,243	0
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS Total		28,189,243	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME STATE AGENCY CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS			
DIRECT FROM:			
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS			
All-Volunteer Force Educational Assistance			
GJBA 64.124		4,898	0
Burial Expenses Allowance for Veterans			
OBAA 64.101		146,215	0
Post-9/11 Veterans Educational Assistance			
GJEA 64.027		8,929	0
Veteran's Recording Fee			
GGJA 64.unknown		6,489	0
DIRECT FROM: Total		166,531	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Total		166,531	0
DEPARTMENT OF VETERANS AFFAIRS Total		28,355,774	0
ENVIRONMENTAL PROTECTION AGENCY			
ENVIRONMENTAL PROTECTION AGENCY			
PASS-THROUGH PROGRAMS FROM:			
AMEC Engineering Consultancy and Project Management Service			
CASTNET Ammonia Monitoring			
GGBA 66.PO # C012308700		5,048	0
NatureServe			
NatureServe: Develop Programmatic Cap			
GGBA 66.EPA0R036		4,910	0
SUIT-Southern Ute Indian Tribe			
Wetland Mapping of the Southern Utes			
GGBA 66.Southern Ute/CSU		6,220	0
PASS-THROUGH PROGRAMS FROM: Total		16,178	0
ENVIRONMENTAL PROTECTION AGENCY Total		16,178	0
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY			
National Clean Diesel Emissions Reduction Program			
FAAA 66.039		195,012	0
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C			
FAAA 66.034		324,527	14,639
DIRECT FROM: Total		519,539	14,639

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY Total		519,539	14,639
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY			
Regional Agricultural IPM Grants			
GGBA 66.714 / 66.PE 96825201-0		19,797	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies			
GGBA 66.716 / 66.X8-83520201-0		35,323	8,360
DIRECT FROM: Total		55,120	8,360
PASS-THROUGH PROGRAMS FROM:			
Texas A & M			
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies			
GGBA 66.716 / 66.07-S140741 / 83559001		11,956	0
PASS-THROUGH PROGRAMS FROM: Total		11,956	0
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY Total		67,076	8,360

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME STATE AGENCY CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY			
Environmental Information Exchange Network Grant Program and Related Assistance			
FAAA 66.608		116,860	0
PHAA 66.608 / 66.OS83524801		35,994	0
DIRECT FROM: Total		152,854	0
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY Total		152,854	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY			
Science to Achieve Results (STAR) Fellowship Program			
GGBA 66.514 / 66.FP-91730301-0		2,335	0
DIRECT FROM: Total		2,335	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY Total		2,335	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY			
Brownfields Assessment and Cleanup Cooperative Agreements			
FAAA 66.818		7,694	475,000
Leaking Underground Storage Tank Trust Fund Corrective Action Program			
KAAA 66.805		1,345,897	0
State and Tribal Response Program Grants			
FAAA 66.817		454,341	0
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements			
FAAA 66.802		5,042,483	69,188
PKAA 66.802 / 66.96803601		4,674	0
PKAA 66.802 / 66.96804401		2,604	0
PKAA 66.802 / 66.96819601		9,810	0
DIRECT FROM: Total		6,867,503	544,188
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY Total		6,867,503	544,188
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY			
Performance Partnership Grants			
BAAA 66.605 / 66.BG-96810413		44,395	0
BAAA 66.605 / 66.BG-96810413-7		408,202	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
	FAAA					66.605		9,686,922	82,077
DIRECT FROM: Total								10,139,519	82,077
PASS-THROUGH PROGRAMS FROM:									
National Jewish Health									
Environmental Education Grants									
	GJEA					66.951		480	0
PASS-THROUGH PROGRAMS FROM: Total								480	0
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY Total								10,139,999	82,077
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY									
DIRECT FROM:									
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY									
Nonpoint Source Implementation Grants									
	FAAA					66.460		82,415	1,452,825
Regional Wetland Program Development Grants									
	PMAA					66.461 / 66.CD96814301-0		99	164,856
State Underground Water Source Protection									
	PHAA					66.433 / 66.G00836715		87,000	0
	PHAA					66.433 / 66.G00836714		40,503	0
Water Pollution Control State, Interstate and Tribal Program Support									
	FAAA					66.419		153,655	0
Water Quality Management Planning									
	FAAA					66.454		18,922	48,525
DIRECT FROM: Total								382,594	1,666,206
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY Total								382,594	1,666,206
ENVIRONMENTAL PROTECTION AGENCY Total								18,148,078	2,315,470
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION									
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION									
DIRECT FROM:									
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION									
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts									
	SDAA					30.002		178,894	0
DIRECT FROM: Total								178,894	0
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Total								178,894	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Total		178,894	0
EXECUTIVE OFFICE OF THE PRESIDENT			
EXECUTIVE OFFICE OF THE PRESIDENT			
DIRECT FROM:			
EXECUTIVE OFFICE OF THE PRESIDENT			
High Intensity Drug Trafficking Areas Program			
RAAA 95.001 / 95.BHDT		191,351	0
RAAA 95.001 / 95.EHDT		78,870	0
Immigration and Customs Enforcement			
RAAA 95.000 / 95.BICE		78,542	0
DIRECT FROM: Total		348,763	0
EXECUTIVE OFFICE OF THE PRESIDENT Total		348,763	0
EXECUTIVE OFFICE OF THE PRESIDENT Total		348,763	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
FEDERAL COMMUNICATIONS COMMISSION			
FEDERAL COMMUNICATIONS COMMISSION			
DIRECT FROM:			
FEDERAL COMMUNICATIONS COMMISSION			
Communications Information and Assistance and Investigation of Complaints			
IHAA 32.001		127,018	0
DIRECT FROM: Total		127,018	0
FEDERAL COMMUNICATIONS COMMISSION Total		127,018	0
FEDERAL COMMUNICATIONS COMMISSION Total			
127,018 0			
LIBRARY OF CONGRESS			
LIBRARY OF CONGRESS			
DIRECT FROM:			
LIBRARY OF CONGRESS			
Library of Congress - TPS Colorado			
GTAA 42.GA08C0012		208,803	0
Library of Congress - TPS Network			
GTAA 42.GA08C0012		167,245	0
Library of Congress - TPS Regional			
GTAA 42.GA08C0018		303,440	0
Teaching w/ Primary Sources LOC 9/14			
GKAA 42.000		51,401	0
Teaching w/ Primary Sources LOC 9/15			
GKAA 42.000		159,231	0
DIRECT FROM: Total		890,120	0
LIBRARY OF CONGRESS Total		890,120	0
LIBRARY OF CONGRESS Total			
890,120 0			

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

DIRECT FROM:

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Science

GGBA 43.001 / 43.NNX10AT51A

33,124

0

DIRECT FROM: Total

33,124

0

PASS-THROUGH PROGRAMS FROM:

NATIONAL SPACE BIOMEDICAL RESEARCH INSTI

Aeronautics

GFEA 43.002 / 43.NCC 9-58-590_YR02

9,358

0

PASS-THROUGH PROGRAMS FROM: Total

9,358

0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Total

42,482

0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Total

42,482

0

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

DIRECT FROM:

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

National Historical Publications and Records Grants

AAAA 89.003

22,828

0

DIRECT FROM: Total

22,828

0

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION Total

22,828

0

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION Total

22,828

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NATIONAL ENDOWMENT FOR THE HUMANITIES

INSTITUTE OF MUSEUM AND LIBRARY SERVICES

DIRECT FROM:

INSTITUTE OF MUSEUM AND LIBRARY SERVICES

Grants to States

DAAA 45.310

2,466,705

188,027

Museums for America

GCAA 45.301 / 45.MA10130419-13

60,604

0

National Leadership Grants

DAAA 45.312

32,296

35,799

GFEA 45.312

59,962

0

DIRECT FROM: Total

2,619,567

223,826

INSTITUTE OF MUSEUM AND LIBRARY SERVICES Total

2,619,567

223,826

NATIONAL ENDOWMENT FOR THE ARTS

DIRECT FROM:

NATIONAL ENDOWMENT FOR THE ARTS

Promotion of the Arts- Grants to Organizations and Individuals

GFC A 45.024

10,000

0

GGBA 45.024 / 45.1552007042

6,295

0

GKAA 45.024

12,646

0

Promotion of the Arts- Partnership Agreements

EDAA 45.025

689,141

0

DIRECT FROM: Total

718,082

0

NATIONAL ENDOWMENT FOR THE ARTS Total

718,082

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NATIONAL ENDOWMENT FOR THE HUMANITIES

DIRECT FROM:

NATIONAL ENDOWMENT FOR THE HUMANITIES

Promotion of the Humanities: Division of Preservation and Access

GGJA 45.149 / 45.PG-52285-14

1

0

Promotion of the Humanities: Fellowships and Stipends

GFEA 45.160

1,981

0

DIRECT FROM: Total

1,982

0

PASS-THROUGH PROGRAMS FROM:

Colorado Humanities

Promotion of the Humanities: Division of Preservation and Access

GGBA 45.149 / 45.CSU-01

13,992

0

PASS-THROUGH PROGRAMS FROM: Total

13,992

0

NATIONAL ENDOWMENT FOR THE HUMANITIES Total

15,974

0

NATIONAL ENDOWMENT FOR THE HUMANITIES Total

3,353,623

223,826

NATIONAL SCIENCE FOUNDATION

NATIONAL SCIENCE FOUNDATION

DIRECT FROM:

NATIONAL SCIENCE FOUNDATION

Computer and Information Science and Engineering

GFC A 47.070

10,000

0

Education and Human Resources

GFBA 47.076

208,332

0

GFC A 47.076

27,490

0

GFEA 47.076

228,386

0

GGJA 47.076 / 47.DUE-1136426

188,235

0

GJBA 47.076

109,978

0

GJLA 47.076

295,570

0

GKAA 47.076

532,481

0

GSAA 47.076 / 47.1068341

157,718

0

GSAA 47.076 / 47.966296

72,594

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
	GTAA	47.076		195,151	0
Engineering Grants					
	GFEA	47.041		126,308	0
Geosciences					
	GTAA	47.050		13,000	0
Mathematical and Physical Sciences					
	GFEA	47.049		70,393	0
Unclassified Grants and Contracts					
	GFEA	47.000		6,048	0
DIRECT FROM: Total				2,241,684	0
PASS-THROUGH PROGRAMS FROM:					
Embry-Riddle Aeronautical Univ.					
Education and Human Resources					
	GYAA	47.076		14,112	0
PURDUE UNIVERSITY					
Education and Human Resources					
	GFEA	47.076 / 47.4101-31768		(1,433)	0
Univ of Tulsa					
Education and Human Resources					
	GJLA	47.076		1,106	22,121
PASS-THROUGH PROGRAMS FROM: Total				13,785	22,121
NATIONAL SCIENCE FOUNDATION Total				2,255,469	22,121
NATIONAL SCIENCE FOUNDATION Total				2,255,469	22,121

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NUCLEAR REGULATORY COMMISSION

NUCLEAR REGULATORY COMMISSION

DIRECT FROM:

NUCLEAR REGULATORY COMMISSION

U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program

GGBA 77.008 / 77.NRC-38-10-951

(1)

0

GGBA 77.008 / 77.NRC-HQ-12-G-38-0044

182,417

0

GGBA 77.008 / 77.NRC-HQ-84-14-G-0034

37,999

0

DIRECT FROM: Total

220,415

0

NUCLEAR REGULATORY COMMISSION Total

220,415

0

NUCLEAR REGULATORY COMMISSION Total

220,415

0

OFFICE OF PERSONNEL MANAGEMENT

OFFICE OF PERSONNEL MANAGEMENT

DIRECT FROM:

OFFICE OF PERSONNEL MANAGEMENT

Intergovernmental Personnel Act (IPA) Mobility Program

GFEA 27.011

1,387,200

0

DIRECT FROM: Total

1,387,200

0

OFFICE OF PERSONNEL MANAGEMENT Total

1,387,200

0

OFFICE OF PERSONNEL MANAGEMENT Total

1,387,200

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

SMALL BUSINESS ADMINISTRATION

SMALL BUSINESS ADMINISTRATION

DIRECT FROM:

SMALL BUSINESS ADMINISTRATION

Small Business Development Centers

EDAA 59.037

1,907,994

0

State Trade and Export Promotion Pilot Grant Program

EDAA 59.061

39,090

0

DIRECT FROM: Total

1,947,084

0

SMALL BUSINESS ADMINISTRATION Total

1,947,084

0

SMALL BUSINESS ADMINISTRATION Total

1,947,084

0

SMITHSONIAN INSTITUTION

SMITHSONIAN INSTITUTION

DIRECT FROM:

SMITHSONIAN INSTITUTION

NMAI Artist Leadership Program

GSAA 60.15-PO-503-312842

12,990

0

DIRECT FROM: Total

12,990

0

SMITHSONIAN INSTITUTION Total

12,990

0

SMITHSONIAN INSTITUTION Total

12,990

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
U.S. ELECTION ASSISTANCE COMMISSION										
U.S. ELECTION ASSISTANCE COMMISSION										
DIRECT FROM:										
U.S. ELECTION ASSISTANCE COMMISSION										
Help America Vote Act Requirements Payments										
	VAAA	90.401 / 90.VFBMDH010							(255,960)	0
	VAAA	90.401 / 90.VFBMDH070							(165,072)	0
DIRECT FROM: Total									(421,032)	0
U.S. ELECTION ASSISTANCE COMMISSION Total									(421,032)	0
U.S. ELECTION ASSISTANCE COMMISSION Total									(421,032)	0
A - UNCLUSTERED PROGRAMS Total									1,765,045,087	765,084,831
AGING CLUSTER										
DEPARTMENT OF HEALTH AND HUMAN SERVICES										
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES										
DIRECT FROM:										
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES										
Nutrition Services Incentive Program										
	IHAA	93.053							0	1,387,079
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers										
	IHAA	93.044							434,988	4,568,016
Special Programs for the Aging: Title III, Part C: Nutrition Services										
	IHAA	93.045							596,710	7,179,789
DIRECT FROM: Total									1,031,698	13,134,884
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total									1,031,698	13,134,884
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total									1,031,698	13,134,884
AGING CLUSTER Total									1,031,698	13,134,884

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

CCDF CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Child Care and Development Block Grant

IHAA 93.575

8,708,362

11,130,072

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -

IHAA 93.596

740,475

39,529,536

DIRECT FROM: Total

9,448,837

50,659,608

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

9,448,837

50,659,608

DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

9,448,837

50,659,608

CCDF CLUSTER Total

9,448,837

50,659,608

CHILD NUTRITION CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE

National School Lunch Program (NLSP)

DAAA 10.555

0

129,467,714

IHAA 10.555

12,538,134

0

School Breakfast Program

DAAA 10.553

0

46,667,296

Special Milk Program for Children

DAAA 10.556

0

71,696

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Summer Food Service Program for Children				
DAAA	10.559		126,545	4,651,579
IHAA	10.559		2,367,475	0
DIRECT FROM: Total			15,032,154	180,858,285
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total			15,032,154	180,858,285
DEPARTMENT OF AGRICULTURE Total			15,032,154	180,858,285
CHILD NUTRITION CLUSTER Total			15,032,154	180,858,285
CLEAN WATER STATE REVOLVING FUND CLUSTER				
ENVIRONMENTAL PROTECTION AGENCY				
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY				
PASS-THROUGH PROGRAMS FROM:				
CO Water Res & Power Dev.				
Capitalization Grants for Clean Water State Revolving Funds				
FAAA	66.458 / 66.CS-08000111 CS-08000112		593,778	817,431
FAAA	66.458 / 66.CS-08000112		662,502	0
Colorado Water Resource Power Development Authority				
Capitalization Grants for Clean Water State Revolving Funds				
NAAA	66.458		58,156	0
PASS-THROUGH PROGRAMS FROM: Total			1,314,436	817,431
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY Total			1,314,436	817,431
ENVIRONMENTAL PROTECTION AGENCY Total			1,314,436	817,431
CLEAN WATER STATE REVOLVING FUND CLUSTER Total			1,314,436	817,431

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
DISABILITY INSURANCE/SSI CLUSTER										
SOCIAL SECURITY ADMINISTRATION										
SOCIAL SECURITY ADMINISTRATION										
DIRECT FROM:										
SOCIAL SECURITY ADMINISTRATION										
Social Security Disability Insurance										
	IHAA			96.001					21,561,275	0
DIRECT FROM: Total									21,561,275	0
SOCIAL SECURITY ADMINISTRATION Total									21,561,275	0
SOCIAL SECURITY ADMINISTRATION Total									21,561,275	0
DISABILITY INSURANCE/SSI CLUSTER Total									21,561,275	0
DRINKING WATER STATE REVOLVING FUND CLUSTER										
ENVIRONMENTAL PROTECTION AGENCY										
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY										
PASS-THROUGH PROGRAMS FROM:										
CO Water Res & Power Dev.										
Capitalization Grants for Drinking Water State Revolving Funds										
	FAAA	66.468	/	66.FS-99883212					5,051,503	112,932
	FAAA	66.468	/	66.FS-9988321212					1,013,386	0
PASS-THROUGH PROGRAMS FROM: Total									6,064,889	112,932
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY Total									6,064,889	112,932
ENVIRONMENTAL PROTECTION AGENCY Total									6,064,889	112,932
DRINKING WATER STATE REVOLVING FUND CLUSTER Total									6,064,889	112,932

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
EMPLOYMENT SERVICE CLUSTER										
DEPARTMENT OF LABOR										
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR										
DIRECT FROM:										
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR										
Employment Service/Wagner-Peyser Funded Activities										
	KAAA			17.207					5,490,747	7,680,954
DIRECT FROM: Total									5,490,747	7,680,954
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR Total									5,490,747	7,680,954
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR										
DIRECT FROM:										
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR										
Disabled Veterans' Outreach Program (DVOP)										
	KAAA			17.801					1,792,362	262,854
Local Veterans' Employment Representative Program										
	GKAA			17.804					5,868	0
	KAAA			17.804					772,426	68,282
DIRECT FROM: Total									2,570,656	331,136
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR Total									2,570,656	331,136
DEPARTMENT OF LABOR Total									8,061,403	8,012,090
EMPLOYMENT SERVICE CLUSTER Total									8,061,403	8,012,090

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

FEDERAL TRANSIT CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Federal Transit: Capital Investment Grants

HAAA 20.500

0

640,962

Federal Transit: Formula Grants

HAAA 20.507

15,637

74,014

DIRECT FROM: Total

15,637

714,976

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

15,637

714,976

DEPARTMENT OF TRANSPORTATION Total

15,637

714,976

FEDERAL TRANSIT CLUSTER Total

15,637

714,976

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

FISH AND WILDLIFE CLUSTER

DEPARTMENT OF THE INTERIOR

FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

Sport Fish Restoration Program

PMAA	15.605 / 15.F15AF00185		141,343	0
PMAA	15.605 / 15.F161R21		193,530	0
PMAA	15.605 / 15.F237R22		128,198	0
PMAA	15.605 / 15.F239R22		115,198	450
PMAA	15.605 / 15.F243R22		112,877	2,674
PMAA	15.605 / 15.F243R23		1,032,525	0
PMAA	15.605 / 15.F387R15		461,220	0
PMAA	15.605 / 15.F394R14		202,139	60,117
PMAA	15.605 / 15.F574D1		0	102,000
PMAA	15.605 / 15.F592B1		(2)	0
PMAA	15.605 / 15.F594B1		0	(386)
PMAA	15.605 / 15.F601D1		0	8,200
PMAA	15.605 / 15.F602D1		0	25,118
PMAA	15.605 / 15.F609D1		0	89,800
PMAA	15.605 / 15.F614B1		0	200,000
PMAA	15.605 / 15.F617D1		0	14,000
PMAA	15.605 / 15.F618HM1		0	4,906
PMAA	15.605 / 15.F621HM1		0	100,551
PMAA	15.605 / 15.F625D1		0	80,580
PMAA	15.605 / 15.F626D1		0	6,307
PMAA	15.605 / 15.F628D1		300,000	0
PMAA	15.605 / 15.F631D		0	25,000
PMAA	15.605 / 15.F632D		0	10,000
PMAA	15.605 / 15.F633D		0	6,258
PMAA	15.605 / 15.F634B1		4,616,847	0
PMAA	15.605 / 15.F635D		0	36,000
PMAA	15.605 / 15.F638B1		260,674	0
PMAA	15.605 / 15.F639B1		85,213	0
PMAA	15.605 / 15.F641D		25,000	0
PMAA	15.605 / 15.F83R28		537,718	0
PMAA	15.605 / 15.F86R28		1,527,879	4,422

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PMAA	15.605 / 15.FW28T28 CFDA F68/W32		517,060	6,000
PMAA	15.605 / 15.FW31P28 CFDA F20/W80		91,625	0
PMAA	15.605 / 15.FW46M16		1,207,249	0
Wildlife Restoration and Basic Hunter Education				
PMAA	15.611 / 15.F14AF00676		327,576	0
PMAA	15.611 / 15.F14F00681		149,529	624
PMAA	15.611 / 15.F15AF00008		318,280	0
PMAA	15.611 / 15.F15AF00052		18,600	0
PMAA	15.611 / 15.FW31P28 CFDA F20/W80		295,579	70,000
PMAA	15.611 / 15.FW45L16		549,197	0
PMAA	15.611 / 15.FW46M16		3,350,034	0
PMAA	15.611 / 15.W148E28		780,550	0
PMAA	15.611 / 15.W182R15		686,730	0
PMAA	15.611 / 15.W183R15		1,671,391	0
PMAA	15.611 / 15.W185R14		335,158	0
PMAA	15.611 / 15.W185R15		30	0
PMAA	15.611 / 15.W194R5		578,141	0
PMAA	15.611 / 15.W201D1		90,269	0
PMAA	15.611 / 15.W202D1		95,939	0
PMAA	15.611 / 15.W204R4		604,007	56,258
PMAA	15.611 / 15.W205R4		860,758	0
PMAA	15.611 / 15.W206R4		64,117	0
PMAA	15.611 / 15.W208M1		18,375	0
PMAA	15.611 / 15.W210R4		892,326	0
PMAA	15.611 / 15.W216D1		6,724	0
DIRECT FROM: Total			23,249,603	908,879
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total			23,249,603	908,879
DEPARTMENT OF THE INTERIOR Total			23,249,603	908,879
FISH AND WILDLIFE CLUSTER Total			23,249,603	908,879

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
FOOD DISTRIBUTION CLUSTER				
DEPARTMENT OF AGRICULTURE				
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE				
Commodity Supplemental Food Program (CSFP)				
IHAA	10.565	*	115,408	1,198,297
Emergency Food Assistance Program (Administrative Costs)				
IHAA	10.568		7,419,562	0
IHAA	10.568	*	42,960	1,225,563
DIRECT FROM: Total			7,577,930	2,423,860
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total			7,577,930	2,423,860
DEPARTMENT OF AGRICULTURE Total			7,577,930	2,423,860
FOOD DISTRIBUTION CLUSTER Total			7,577,930	2,423,860
FOREST SERVICE SCHOOLS AND ROADS CLUSTER				
DEPARTMENT OF AGRICULTURE				
FOREST SERVICE, DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
FOREST SERVICE, DEPARTMENT OF AGRICULTURE				
Schools and Roads - Grants to States				
WAAA	10.665		0	11,978,387
DIRECT FROM: Total			0	11,978,387
FOREST SERVICE, DEPARTMENT OF AGRICULTURE Total			0	11,978,387
DEPARTMENT OF AGRICULTURE Total			0	11,978,387
FOREST SERVICE SCHOOLS AND ROADS CLUSTER Total			0	11,978,387

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

HEALTH CENTERS CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program

GFEA 93.527

(62,873)

0

Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless

GFEA 93.224

851,251

0

DIRECT FROM: Total

788,378

0

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

788,378

0

DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

788,378

0

HEALTH CENTERS CLUSTER Total

788,378

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

HIGHWAY PLANNING AND CONSTRUCTION CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Highway Planning & Construction

HAAA	20.205		706,415,273	119,205,208
HTBA	20.205		10,184,717	0
HTCA	20.205		(95,829)	0

Recreational Trails Program

PMAA	20.219 / 20.N4510.655		718	0
PMAA	20.219 / 20.N4510.690		2,562	19,063
PMAA	20.219 / 20.N4510.732		7,464	133,144
PMAA	20.219 / 20.N4510.749		0	302,976
PMAA	20.219 / 20.N4510.761		43,201	283,177
PMAA	20.219 / 20.N4510.772		165,995	84,224

DIRECT FROM: Total

716,724,101 120,027,792

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

716,724,101 120,027,792

DEPARTMENT OF TRANSPORTATION Total

716,724,101 120,027,792

HIGHWAY PLANNING AND CONSTRUCTION CLUSTER Total

716,724,101 120,027,792

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
HIGHWAY SAFETY CLUSTER										
DEPARTMENT OF TRANSPORTATION										
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION										
DIRECT FROM:										
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION										
Alcohol Impaired Driving Countermeasures Incentive Grants I										
	HAAA		20.601						0	2,575,027
State and Community Highway Safety										
	HAAA		20.600						111,779	4,552,680
DIRECT FROM: Total									111,779	7,127,707
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total									111,779	7,127,707
DEPARTMENT OF TRANSPORTATION Total									111,779	7,127,707
HIGHWAY SAFETY CLUSTER Total									111,779	7,127,707
HOUSING VOUCHER CLUSTER										
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
DIRECT FROM:										
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
Mainstream Vouchers										
	NAAA		14.879 / 14.CO911						1,193,298	72,363
Section 8 Housing Choice Vouchers										
	NAAA		14.871 / 14.CO911						37,146,552	2,304,174
DIRECT FROM: Total									38,339,850	2,376,537
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total									38,339,850	2,376,537
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total									38,339,850	2,376,537
HOUSING VOUCHER CLUSTER Total									38,339,850	2,376,537

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

MEDICAID CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

ARRA-HI-Tech

UHAA 93.778 / 93.HIT all

20,793,103

0

Medical Assistance Program

UHAA 93.778

65,912

0

UHAA 93.778 / 93.MXIX-ADM All

149,149,703

64,831,222

UHAA 93.778 / 93.MXIX-MAP All

4,172,110,837

(203,581)

State Medicaid Fraud Control Units

LAAA 93.775 / 93.1401-CO-5050

431,385

0

LAAA 93.775 / 93.1501-CO-5050

1,247,057

0

State Survey and Certification of Health Care Providers and Suppliers

FAAA 93.777

5,011,174

0

UHAA 93.777 / 93.M1205CO5001 M1305CO5001 M1405CO5001

0

2,336,040

DIRECT FROM: Total

4,348,809,171

66,963,681

CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

4,348,809,171

66,963,681

DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

4,348,809,171

66,963,681

MEDICAID CLUSTER Total

4,348,809,171

66,963,681

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

RESEARCH AND DEVELOPMENT CLUSTER

AGENCY FOR INTERNATIONAL DEVELOPMENT

AGENCY FOR INTERNATIONAL DEVELOPMENT

DIRECT FROM:

AGENCY FOR INTERNATIONAL DEVELOPMENT

R&D

GFBA 98.012

1,269,844

0

GFEA 98.001

128,488

142,065

GGBA 98.001 / 98.AID-OAA-L-10-00001

1,396,060

2,685,278

DIRECT FROM: Total

2,794,392

2,827,343

PASS-THROUGH PROGRAMS FROM:

AMERICAN ACADEMY OF PEDIATRICS

R&D

GFEA 98.001 / 98.758100-UCD

26,045

0

AMERICAN COUNCIL ON EDUCATION

R&D

GFBA 98.012 / 98.049-9722-TUN-12-01

167,063

12,188

GFBA 98.012 / 98.049-9722-TUN-12-02

200,799

12,188

Dynamics Research Corporation

R&D

GGBA 99.PO #672 Task Order #001

168,043

0

INTERNATIONAL RESOURCES GROUP

R&D

GFBA 98.000 / 98.CCRDACD0008

67,207

0

GFBA 98.001 / 98.CCRDACD0001

35,484

0

M.I.T. Massachusetts Institute of Tech.

R&D

GGBA 98.001 / 98.5710003317 Amend 04

257,644

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
NATIONAL ACADEMY OF SCIENCE			
R&D			
GFBA 98.000 / 98.PGA-2000005402		43,172	0
UNIVERSITY OF CALIFORNIA AT DAVIS			
R&D			
GFBA 98.001 / 98.200912248-04		(41,445)	0
PASS-THROUGH PROGRAMS FROM: Total		924,012	24,376
AGENCY FOR INTERNATIONAL DEVELOPMENT Total		3,718,404	2,851,719
AGENCY FOR INTERNATIONAL DEVELOPMENT Total		3,718,404	2,851,719
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
DIRECT FROM:			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Americorps			
GZAA 94.006		1	0
R&D			
GFBA 94.000		18,435	0
DIRECT FROM: Total		18,436	0
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total		18,436	0
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total		18,436	0
DEPARTMENT OF AGRICULTURE			
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE			
R&D			
GGBA 10.12-25-A-5734		99,368	0
DIRECT FROM: Total		99,368	0
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE Total		99,368	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

R&D

GFBA	10.001		76,224	0
GGBA	10.001 / 10.0210741		35,066	0
GGBA	10.001 / 10.5820925001		46,957	0
GGBA	10.001 / 10.58-3012-5-001		34,069	0
GGBA	10.001 / 10.58-5352-1-398		54,755	0
GGBA	10.001 / 10.58-5402-0-324		205	0
GGBA	10.001 / 10.58-5402-0-333		606	0
GGBA	10.001 / 10.58-5402-1-354		53,586	0
GGBA	10.001 / 10.58-5402-1-367		61,987	0
GGBA	10.001 / 10.58-5402-2-315		31,858	0
GGBA	10.001 / 10.58-5402-2-330		91,814	0
GGBA	10.001 / 10.58-5402-2-332		6,579	0
GGBA	10.001 / 10.58-5402-3-007		104,063	0
GGBA	10.001 / 10.58-5402-3-008		25,317	0
GGBA	10.001 / 10.58-5402-3-009		19,544	0
GGBA	10.001 / 10.58-5402-3-011		53,841	0
GGBA	10.001 / 10.58-5402-4-009		11,311	0
GGBA	10.001 / 10.58-5402-4-011		30,540	0
GGBA	10.001 / 10.58-5402-4-013		6,294	0
GGBA	10.001 / 10.58-5402-4-014		42,997	0
GGBA	10.001 / 10.58-5402-4-016		31,411	0
GGBA	10.001 / 10.58-5402-9-324		539	0
GGBA	10.001 / 10.58-5407-4-002		3,258	0
GGBA	10.001 / 10.58-5407-9-341		5,741	0
GGBA	10.001 / 10.58-5409-3-002 Amend 1		6,065	0
GGBA	10.001 / 10.58-5409-4-004		5,715	0
GGBA	10.001 / 10.58-5430-0-337		36,462	0
GGBA	10.58-3622-3-008		17,818	0

DIRECT FROM: Total

894,622

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PASS-THROUGH PROGRAMS FROM:

Texas A & M

R&D

GGBA 10.001 / 10.06-S150625

9,511

0

University of Nebraska

R&D

GGBA 10.001 / 10.25-6235-0205-007

1,000

0

PASS-THROUGH PROGRAMS FROM: Total

10,511

0

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE Total

905,133

0

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

R&D

GFBA 10.028

27,490

0

GFEA 10.025

23,209

0

GFEA 10.028

(659)

0

GGBA 10.003447-00002

51,884

0

GGBA 10.025 / 10.13-9708-2138-CA

(607)

0

GGBA 10.025 / 10.13-9794-2062-CA

8,604

0

GGBA 10.025 / 10.14-8130-0280-CA

56,604

0

GGBA 10.025 / 10.14-9200-0379-CA

54,090

0

GGBA 10.025 / 10.14-9200-0385-CA

23,221

0

GGBA 10.025 / 10.14-9200-0389-CA

70,251

0

GGBA 10.028 / 10.13-7408-0983-CA

5,124

0

GGBA 10.12-7440-0892-CA

(93)

0

GGBA 10.12-7440-0941-CA

61,949

0

GGBA 10.12-8130-0039-CA

5,968

0

GGBA 10.12-8130-0139-CA

11,161

0

GGBA 10.12-9208-0301-CA Rev 12-01

5,728

0

GGBA 10.13-7400-0859-CA

15,741

0

GGBA 10.13-7408-0994-CA

4,400

0

GGBA 10.13-7440-0893-CA

20,209

0

GGBA 10.13-7440-0996-CA

73,998

0

GGBA 10.13-7440-0999-CA

118,637

0

GGBA 10.13-7483-1003-CA

26,426

0

GGBA 10.13-7488-0982-CA

20,447

0

GGBA 10.13-8130-0092-CA

50,502

0

GGBA 10.13-8130-0137-CA 13-2

30,807

0

GGBA 10.13-8130-0221-CA

32,576

0

GGBA 10.13-8130-0231-CA

19,777

0

GGBA 10.13-8130-0251-CA

6,467

0

GGBA 10.13-8130-0280-CA

45,066

0

GGBA 10.13-8130-0297-CA

35,631

0

GGBA 10.13-8130-1557-CA

33,693

0

GGBA 10.13-9208-0334-CA

616

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	10.13-9208-0336-CA		45,541	0
GGBA	10.13-9208-0341-CA 01		110,055	0
GGBA	10.13-9208-0344-CA 01		95,445	0
GGBA	10.13-9208-0345-CA 01		89,748	0
GGBA	10.13-9208-0352-CA		169	24,314
GGBA	10.13-9208-0353-CA Rev Mod 2		39,670	0
GGBA	10.13-9419-0303-CA		5,605	0
GGBA	10.14-5000-2053-CA		237,911	0
GGBA	10.14-7400-0859-CA		72,233	0
GGBA	10.14-7408-0983-CA		13,283	0
GGBA	10.14-7408-1042-CA		90,093	0
GGBA	10.14-7408-1079-CA		5,333	0
GGBA	10.14-7408-1086-CA		4,369	0
GGBA	10.1474400999CA		14,508	0
GGBA	10.14-7440-1078-CA		4,956	0
GGBA	10.14-7449-1040-CA		13,641	0
GGBA	10.14-7483-0998-CA		27,313	0
GGBA	10.14-7483-1044 CA		81,570	0
GGBA	10.14-7483-1051-CA		30,109	0
GGBA	10.14-7483-1064-CA		30,258	0
GGBA	10.14-7488-0982-CA		15,484	0
GGBA	10.14-7488-1105-CA		47,034	0
GGBA	10.14-8130-0039-CA		10,300	0
GGBA	10.14-8130-0092-CA		80,787	0
GGBA	10.14-8130-0137-CA Mod 14-2		110,535	0
GGBA	10.14-8130-0221-CA		31,705	0
GGBA	10.14-8130-0297-CA		34,724	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

GGBA	10.14-8130-0345CA Mod 14-1		40,201	0
GGBA	10.14-8130-0374-CA		37,349	0
GGBA	10.14-8130-0385-CA		92,862	0
GGBA	10.14-8130-0458-CA		5,704	0
GGBA	10.14-8130-1557-CA		18,454	0
GGBA	10.14-9200-0374-CA		31,514	0
GGBA	10.14-9200-0386-CA		12,342	0
GGBA	10.14-9200-0387-CA		21,714	0
GGBA	10.1492000392CA		59,572	0
GGBA	10.14-9200-0400-CA		5,473	0
GGBA	10.1492000401CA		25,633	0
GGBA	10.14-9208-0289-CA		103,666	0
GGBA	10.14-9208-0334-CA		12,128	0
GGBA	10.14-9408-0344-CA		6,009	0
GGBA	10.1494080345CA		22,255	0
GGBA	10.14-9419-0303-CA		39,715	0
GGBA	10.14-9708-2138-CA		259,748	0
GGBA	10.15-7438-0992-CA		9,634	0
GGBA	10.15-7440-0893-CA		21,500	0
DIRECT FROM: Total			3,106,769	24,314
PASS-THROUGH PROGRAMS FROM:				
WASHINGTON STATE UNIVERSITY				
R&D				
GGBA	10.028 / 10.120054 G003128		1,462	0
PASS-THROUGH PROGRAMS FROM: Total			1,462	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE Total			3,108,231	24,314

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

DEPARTMENT OF AGRICULTURE

DIRECT FROM:

DEPARTMENT OF AGRICULTURE

R&D

GFBA	10.000		130,180	(1,226)
GGBA	10.12-9208-0269-CA		29,625	0
GGBA	10.13-DG-11031600-085		108,391	0
GGBA	10.14-9200-0402-CA		85,896	0
GGBA	10.15-7483-1044-CA		7,566	0

DIRECT FROM: Total

361,658 (1,226)

DEPARTMENT OF AGRICULTURE Total

361,658 (1,226)

ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

R&D

GGBA	10.250 / 10.58-3000-4-0025		30,000	0
GGBA	10.250 / 10.58-6000-2-0104		30,000	0
GGBA	10.250 / 10.58-6000-3-0038		2,871	0
GGBA	10.250 / 10.58-6000-4-0040		29,982	0

DIRECT FROM: Total

92,853 0

ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE Total

92,853 0

FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE

R&D

GFEA	10.069		1,293	0
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DIRECT FROM: Total

1,293 0

FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE Total

1,293 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF CALIFORNIA LOS ANGELES

R&D

GFEA 10.568 / 10.1920 G QA138

14,903

0

PASS-THROUGH PROGRAMS FROM: Total

14,903

0

FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total

14,903

0

FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE

R&D

GGBA 10.960 / 10.58-3148-2-177

68,707

0

GGBA 10.960 / 10.TA-CR-14-071

64,498

0

GGBA 10.960 / 10.TA-CR-15-032

29,135

0

GGBA 10.961 / 10.SR-CR-13-003

29,433

0

GGBA 10.CO-CR-14-009

8,805

0

DIRECT FROM: Total

200,578

0

PASS-THROUGH PROGRAMS FROM:

TechnoServe

R&D

GGBA 10.SA-13-011-USDA008N

62,830

0

PASS-THROUGH PROGRAMS FROM: Total

62,830

0

FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE Total

263,408

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

R&D

GFBA	10.652		6,499	0
GFBA	10.684		18,633	0
GFEA	10.675		17,482	0
GFEA	10.686		92,994	0
GGBA	10.09-CS-11020000-079		1,013	0
GGBA	10.09-CS-11020600-042		8,802	0
GGBA	10.09-JV-11221638-329 mod 2		5,593	0
GGBA	10.09-JV-11221639-231 Mod 3		450	0
GGBA	10.09-JV-11261933-045		6,527	0
GGBA	10.10-CA-11120101-002		5,289	0
GGBA	10.10-CR-11221636-193		14,697	0
GGBA	10.10-DG-11031600-049		37,715	0
GGBA	10.10-JV-11221632-225		3,579	0
GGBA	10.10-JV-11221636-273		19,235	0
GGBA	10.11-CA-11120101-020		518	0
GGBA	10.11-CS-11020000-056		1,726	0
GGBA	10.11-CS-11021211-077		4,118	0
GGBA	10.11-CS-11021500-050		8,397	0
GGBA	10.11-CS-11052007-319		(11)	0
GGBA	10.11-JV-11221611-216		7,943	0
GGBA	10.11-JV-11221633-177 Mod 2		28,793	0
GGBA	10.11-JV-11221633-207		25,242	0
GGBA	10.11-JV-11221636-052		8,064	0
GGBA	10.11-JV-11221638-208 mod 1		57,179	0
GGBA	10.12-CS-11020400-049		69,551	0
GGBA	10.12-CS-11020900-023		1,135	0
GGBA	10.12-CS-11021000-033		76,295	0
GGBA	10.12-CS-11132422-225 mod 1		4,939	0
GGBA	10.12-JV-11221636-142		5,494	0
GGBA	10.12-JV-11261987-102		117,205	0
GGBA	10.12-PA-11132424-222 mod 3		5,000	0
GGBA	10.13-CR-11242305-098		9,621	0
GGBA	10.13-CS-11020000-062		4,336	0
GGBA	10.13-CS-11020601-043		15,803	0
GGBA	10.13-CS-11021000-019		1,158	0
GGBA	10.13-CS-11021000-051		5,586	0
GGBA	10.13-CS-11021005-037		11,798	0
GGBA	10.13-CS-11021206-066		7,991	0
GGBA	10.13-CS-11050600-018		1,604	0
GGBA	10.13-CS-11132465-370		34,122	0
GGBA	10.13-CS-11221634-157		14,018	0
GGBA	10.13-JV-11111133-034		121,171	0
GGBA	10.13-JV-11111133-066		(1,621)	0
GGBA	10.13-JV-11221601-150 mod 03		63,059	0
GGBA	10.13-JV-11221633-058		53,819	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GGBA	10.13-JV-11221633-079		105,935	0
GGBA	10.13-JV-11221633-083		103,602	0
GGBA	10.13-JV-11221634-069		16,813	0
GGBA	10.13-JV-11221634-164		23,370	0
GGBA	10.13-JV11221635-139		14,001	0
GGBA	10.13-JV-11221636-111		19,413	0
GGBA	10.13-JV-11221636-153		32,041	0
GGBA	10.13-JV-11221636-156		38,593	0
GGBA	10.13-JV-11272131-064		18,027	0
GGBA	10.14-CR-11221611-066		27,263	0
GGBA	10.14-CR-11221611-083		109,466	0
GGBA	10.14-CR-11221611-179		5,775	0
GGBA	10.14-CS-11020600-059		2,048	0
GGBA	10.14-CS-11020603-031		18,853	0
GGBA	10.14-CS-11021000-024		18,133	0
GGBA	10.14-CS-11021202-062		10,000	0
GGBA	10.14-CS-11052007-016		325,206	0
GGBA	10.14CS11132422281		20,232	0
GGBA	10.14-DG-11031600-066		37,830	0
GGBA	10.14-JV-11120101-013		11,149	0
GGBA	10.14-JV-1121611-142		8,365	0
GGBA	10.14-JV-11221633-077		5,399	0
GGBA	10.14-JV-11221633-097 MOD 1		58,808	0
GGBA	10.14-JV-11221636-029		130,628	0
GGBA	10.14-JV-11221636-113		11,751	0
GGBA	10.14-JV-11272131-039		15,133	0
GGBA	10.14-JV-11330143-050		18,795	0
GGBA	10.1574811117CA		2,967	0
GGBA	10.15-CR-11221611-005		58,928	0
GGBA	10.15-CR-11221611-006		344,897	0
GGBA	10.15-CR-11221611-009		64,123	0
GGBA	10.15-CR-11221611-016		211,322	0
GGBA	10.15-CR-11221611-024		9,281	0
GGBA	10.15-CR-11221611-050		34,534	0
GGBA	10.15-CS-11051100-007		7,556	0
GGBA	10.652 / 10.11-CA-11120101-019		33,869	0
GGBA	10.652 / 10.11-CS-11132422-132		68,083	0
GGBA	10.664 / 10.10-CR-11221636-195		7,324	0
GGBA	10.664 / 10.13-CA-11120101-029		44,592	0
GGBA	10.664 / 10.14-DG-11020000-052		36,000	0
GGBA	10.664 / 10.14-DG-11132543-080		43,328	0
GGBA	10.678 / 10.14-DG-11020000-013		43,312	0
GGBA	10.680 / 10.13-CA-11420004-053		8,247	418

DIRECT FROM: Total

3,227,553

418

PASS-THROUGH PROGRAMS FROM:

U.S. Forest Service

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
	GLAA	10.15-CS-11020301-029		15,966	0
PASS-THROUGH PROGRAMS FROM: Total				15,966	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE Total				3,243,519	418
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE					
R&D					
GFBA	10.206			(504)	0
GFBA	10.310			328,648	311,301
GFEA	10.200			17,550	0
GFEA	10.206			(2,884)	0
GGBA	10.200 / 10.2011-34263-30654			119,082	24,418
GGBA	10.200 / 10.2012-34141-20309			689	25,247
GGBA	10.200 / 10.2012-34263-19736			564,606	2,713
GGBA	10.200 / 10.2013-34263-20931			287,900	28,206
GGBA	10.200 / 10.2014-34263-22038			58,947	55,045
GGBA	10.202			412,044	0
GGBA	10.203			2,870,201	0
GGBA	10.207			260,867	0
GGBA	10.303 / 10.2011-51130-31122			17,908	0
GGBA	10.303 / 10.2011-51130-31132			61,528	0
GGBA	10.303 / 10.2013-51130-21523			240,360	0
GGBA	10.303 / 10.2014-51130-22491			96,952	0
GGBA	10.304 / 10.2012-37620-19827 Amd 1			203,808	0
GGBA	10.305 / 10.2010-51160-21067			16,625	0
GGBA	10.309 / 10.2010-51181-21192			87,426	395,969
GGBA	10.310 / 10.003201-00002			57,791	0
GGBA	10.310 / 10.2010-65504-20357			5,789	0
GGBA	10.310 / 10.2010-85215-20648			235,254	43,126
GGBA	10.310 / 10.2011-67009-30083			128,914	0
GGBA	10.310 / 10.2011-67012-30670			812	0
GGBA	10.310 / 10.2011-67013-30056 amend 1			71,123	0
GGBA	10.310 / 10.2011-67015-20067			91,412	0
GGBA	10.310 / 10.2012-67003-19904			303,117	6,483
GGBA	10.310 / 10.2012-67011-19975			2,700	0
GGBA	10.310 / 10.2012-67012-19722			9,365	0
GGBA	10.310 / 10.2012-67012-22889			63,808	0
GGBA	10.310 / 10.2012-67013-19347			49,889	89,053
GGBA	10.310 / 10.2012-67013-19416 mod 1			149,903	0
GGBA	10.310 / 10.2012-67015-19379			11,661	0
GGBA	10.310 / 10.2012-67015-30215			120,857	0
GGBA	10.310 / 10.2012-67021-19978			149,933	0
GGBA	10.310 / 10.2012-68001-19603			356,649	86,338
GGBA	10.310 / 10.2013-67011-21119			38,953	0
GGBA	10.310 / 10.2013-67011-21145			33,352	0
GGBA	10.310 / 10.2013-67013-20717 Amend 1			2,560	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	10.310 / 10.2013-67015-21315		27,136	1,000
GGBA	10.310 / 10.2013-67019-21359		91,824	79,427
GGBA	10.310 / 10.2013-67019-21406		141,469	0
GGBA	10.310 / 10.2013-68005-21298		879,220	573,049
GGBA	10.310 / 10.2014-67003-22039		24,058	0
GGBA	10.310 / 10.2014-67003-22042		34,673	0
GGBA	10.310 / 10.2014-67013-21564		55,863	109,896
GGBA	10.310 / 10.2014-67013-21594		103,085	34,471
GGBA	10.310 / 10.2014-67013-21727		91,049	79,738
GGBA	10.310 / 10.2014-67013-21764		96,309	0
GGBA	10.310 / 10.2014-68006-21842		173,572	44,336
GGBA	10.310 / 10.2015-67003-23456		18,801	0
GGBA	10.310 / 10.2015-67017-23143		16,025	0
GGBA	10.310 / 10.2015-68001-23240		27,663	0
GGBA	10.310 / 10.2015-68003-23048		134,162	0
GGBA	10.311 / 10.2012-49400-19767		96,938	48,887
GGBA	10.312 / 10.59-1902-4-001		9,249	0
GGBA	10.500 / 10.2010-41534-21310		19,249	0
GGBA	10.500 / 10.2010-41590-20750		32,179	16,369
GGBA	10.500 / 10.2012-48757-20337		42,088	0
GKAA	10.310		147,784	0
GLAA	10.310 / 10.2011-67019-21118		26,590	0
DIRECT FROM: Total			9,814,581	2,055,072
PASS-THROUGH PROGRAMS FROM:				
BAYLOR COLLEGE OF MEDICINE				
R&D				
GFEA	10.310 / 10.101474061		49,841	0
CORNELL UNIVERSITY				
R&D				
GGBA	10.310 / 10.62583-9570		374,288	0
GGBA	10.310 / 10.73435-10440		10,054	0
Kansas State University				
R&D				
GGBA	10.200 / 10.S14023		65,832	0
Membrane Protective Technologies Inc.				
R&D				
GKAA	10.212 / 10.2014-00531		9,861	0
MICHIGAN STATE UNIVERSITY				
R&D				
GGBA	10.200 / 10.RC104283A		640	28,938

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NORTH CAROLINA STATE UNIVERSITY

R&D

GGBA 10.303 / 10.2012-0144-01

19,965

0

Oklahoma State University

R&D

GGBA 10.303 / 10.AB-5-67490-CSU

304

0

GGBA 10.310 / 10.AB-5-68740-CSU

39,704

0

Southern University

R&D

GGBA 10.216 / 10.P0026210

5,664

0

Texas A & M

R&D

GGBA 10.200 / 10.06-S130665

83,881

0

GGBA 10.310 / 10.99-S110073

20,603

0

Texas Tech University

R&D

GGBA 10.311 / 10.21A353-04 amend 1

7,270

0

University of California, Davis

R&D

GGBA 10.200 / 10.201402878-15-CSU-Klett-Ohort

17,973

0

GGBA 10.310 / 10.201015718-11

139,469

0

University of Maryland

R&D

GGBA 10.309 / 10.Z531702

85,016

0

University of Nebraska

R&D

GGBA 10.310 / 10.25-6268-0005-005

5,952

0

University of Nevada

R&D

GGBA 10.310 / 10.UNR-15-59

25,884

0

University of Wisconsin

R&D

GGBA 10.310 / 10.435K890

44,139

0

UNIVERSITY OF WISCONSIN SYSTEM

R&D

GFBA 10.310 / 10.435K912

51,607

0

UTAH STATE UNIVERSITY

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
	GFBA	10.215 / 10.120833029		3,946	0
	GGBA	10.215 / 10.130676005		151,584	0
	GGBA	10.215 / 10.140867023		7,413	0
	GGBA	10.303 / 10.13058501		10,376	0
	GGBA	10.307 / 10.10075903		9,116	0
WASHINGTON STATE UNIVERSITY					
R&D					
	GGBA	10.200 / 10.105577 G003396		3,065	0
PASS-THROUGH PROGRAMS FROM: Total				1,243,447	28,938
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE Total				11,058,028	2,084,010
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
R&D					
	GGBA	10.68-3A75-4-106		(600)	0
	GGBA	10.902 / 10.68-7482-13-518		121,222	0
	GGBA	10.902 / 10.68-7482-13-520		66,438	0
	GGBA	10.902 / 10.A-3A75-14-142 68-7482-14-513		49,975	0
	GGBA	10.902 / 10.A-3A75-14-142 68-7482-14-514		214,819	0
	GGBA	10.903 / 10.68-7482-12-507 A-3A75-9-90		491,443	0
	GGBA	10.903 / 10.68-7482-15-507		4,445	0
	GGBA	10.907 / 10.A-3A75-14-142 68-7482-14-518		123,534	0
	GGBA	10.912 / 10.69-3A75-11-220		61,085	0
	GGBA	10.912 / 10.69-3A75-12-213		126,685	0
	GGBA	10.912 / 10.69-8B05-A-10-09		19,685	0
DIRECT FROM: Total				1,278,731	0
PASS-THROUGH PROGRAMS FROM:					
BRIGHAM YOUNG UNIVERSITY					
R&D					
	GGBA	10.912 / 10.14-0396		192,583	0
Colorado Livestock Association					
R&D					
	GGBA	10.912 / 10.116989		7,803	0
Humboldt State University Foundation					
R&D					
	GGBA	10.902 / 10.PO 0007101455 & PO 0007101456		27,574	0
PASS-THROUGH PROGRAMS FROM: Total				227,960	0
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE Total				1,506,691	0
OFFICE OF THE CHIEF ECONOMIST, DEPARTMENT OF AGRICULTURE					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR **DIRECT**
EXPENDITURES **PASSED**
THROUGH

DIRECT FROM:			
OFFICE OF THE CHIEF ECONOMIST, DEPARTMENT OF AGRICULTURE			
R&D			
GGBA	10.290 / 10.58011114016	105,515	0
DIRECT FROM: Total		105,515	0
OFFICE OF THE CHIEF ECONOMIST, DEPARTMENT OF AGRICULTURE Total		105,515	0
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE			
R&D			
GGBA	10.460 / 10.14-IE-53102-017	24,121	0
DIRECT FROM: Total		24,121	0
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE Total		24,121	0
DEPARTMENT OF AGRICULTURE Total		20,784,721	2,107,516

DEPARTMENT OF COMMERCE

DEPARTMENT OF COMMERCE

DIRECT FROM:
 DEPARTMENT OF COMMERCE
R&D
 GFBA 11.000

DIRECT FROM: Total

8,213,136 0
8,213,136 0

PASS-THROUGH PROGRAMS FROM:

BATTELLE MEMORIAL INST PACIFIC NORTHWEST

R&D
 GFBA 11.000 / 11.253738

6,844 0

CONSORTIUM FOR OCEAN LEADERSHIP

R&D
 GFBA 11.000 / 11.SA15-12

9,999 0

HARMONIC INTERNATIONAL

R&D
 GFBA 11.000 / 11.OCG5544B

76 0

PASS-THROUGH PROGRAMS FROM: Total

16,919 0

DEPARTMENT OF COMMERCE Total

8,230,055 0

ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE

DIRECT FROM:

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE			
R&D			
GFBA	11.313	1,784,092	0
DIRECT FROM: Total		1,784,092	0
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE Total		1,784,092	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

DIRECT FROM:

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

R&D

GFBA	11.609		10,213,211	0
GFBA	11.620		20,169	0
GFEA	11.609		39,964	0
GGBA	11.609 / 11.70NANB14H059		34,956	0
GGBA	11.619 / 11.70NANB15H044		236,721	119,343
GLAA	11.609 / 11.7014H207		135,622	0
GLAA	11.609 / 11.70NANB14H172		2,000	0
GLAA	11.609 / 11.70NANB9H9148		6,870	0
GLAA	11.620 / 11.70NANB15H146		43,383	0

DIRECT FROM: Total

10,732,896

119,343

PASS-THROUGH PROGRAMS FROM:

APPLIED RESEARCH ASSOCIATES

R&D

GFBA	11.612 / 11.S-D00017.00011.04.		18,789	0
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Pennsylvania State University

R&D

GFBA	11.609 / 11.4487-UCB-USDC-H245		146,432	0
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PASS-THROUGH PROGRAMS FROM: Total

165,221

0

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE Total

10,898,117

119,343

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE

DIRECT FROM:

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE

R&D

GFBA	11.011		74,976	0
GFBA	11.431		1,932,739	79,811
GFBA	11.432		36,847,641	32,656
GFBA	11.468		22,476	28,967
GFBA	11.483		3,948,176	230,925
GGBA	11.008 / 11.NA10SEC0080012		150,810	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	11.431 / 11.NA110AR4310203		(194)	0
GGBA	11.431 / 11.NA110AR4310204		(93)	0
GGBA	11.431 / 11.NA110AR4310208		(68)	0
GGBA	11.431 / 11.NA120AR4310077		65,478	0
GGBA	11.431 / 11.NA130AR4310077 Amd #2		59,840	0
GGBA	11.431 / 11.NA130AR4310080 Amd #2		3,126	0
GGBA	11.431 / 11.NA130AR4310103		78,938	0
GGBA	11.431 / 11.NA130AR4310163		114,748	0
GGBA	11.431 / 11.NA140AR4310141		42,919	0
GGBA	11.431 / 11.NA140AR4310148		33,761	0
GGBA	11.432 / 11.NA090AR4320074		4,378,798	11,495
GGBA	11.432 / 11.NA090AR4320074 Amd #216		13,986	0
GGBA	11.432 / 11.NA140AR4320125 Amd # 10		24,361	0
GGBA	11.432 / 11.NA140AR4320125 Amd #12		39,737	0
GGBA	11.432 / 11.NA140AR4320125 Amd #16		293,341	111,502
GGBA	11.432 / 11.NA140AR4320125 Amd #45		74,974	0
GGBA	11.432 / 11.NA140AR4320125 Amd 2		141,548	0
GGBA	11.432 / 11.NA140AR4320125 Amd 26		64,474	0
GGBA	11.432 / 11.NA140AR4320125 Amd 3		93,132	0
GGBA	11.432 / 11.NA140AR4320125 Amd 30		61,296	0
GGBA	11.432 / 11.NA140AR4320125 Amd 31		64,842	0
GGBA	11.432 / 11.NA140AR4320125 Amd 32		437,911	0
GGBA	11.432 / 11.NA140AR4320125 Amd 35		90,963	0
GGBA	11.432 / 11.NA140AR4320125 Amd 41		816,659	0
GGBA	11.432 / 11.NA140AR4320125 Amd 42		100,796	0
GGBA	11.432 / 11.NA140AR4320125 Amd 44		75,908	0
GGBA	11.432 / 11.NA140AR4320125 Amd 47		339,967	0
GGBA	11.432 / 11.NA140AR4320125 Amd 48		5,406,103	0
GGBA	11.432 / 11.NA140AR4320125 Amd 49		30,290	0
GGBA	11.432 / 11.NA140AR4320125 Amd 5		31,833	0
GGBA	11.432 / 11.NA140AR4320125 Amd 50		25,387	0
GGBA	11.432 / 11.NA140AR4320125 Amd 51		24,491	0
GGBA	11.432 / 11.NA140AR4320125 Amd 52		381,787	0
GGBA	11.432 / 11.NA140AR4320125 Amd 7		114,248	0
GGBA	11.432 / 11.NA140AR4320125 Amd 8		94,679	0
GGBA	11.432 / 11.NA140AR4320125 Amd#17		330,509	0
GGBA	11.439 / 11.NA12NMF4390157		16,971	0
GGBA	11.459 / 11.NA130AR4590187		47,697	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GGBA	11.459 / 11.NA13OAR4590190		27,045	0
GGBA	11.483 / 11.NA13NWS4830023		11,578	0
GGBA	11.483 / 11.NA14NWS4830009		290,474	0
GGBA	11.483 / 11.NA14NWS4830018		145,281	107,146
GGBA	11.483 / 11.NA14NWS4830020		22,500	0
GGBA	11.483 / 11.NA14OAR4320125 Amd 25		461	0
GGBA	11.483 / 11.NA14OAR4320125 Amd 28		21,629	0
GGBA	11.483 / 11.NA14OAR4320125 Amd 29		40,000	0
GGBA	11.483 / 11.NA14OAR432125 Amd 27		33,526	0
GGBA	11.483 / 11.NA14OAR4830109		167,824	0
GGBA	11.483 / 11.NA14OAR4830110		32,643	0
GGBA	11.483 / 11.NA14OAR4830111		24,288	0
GGBA	11.483 / 11.NA14OAR4830111 Amd 1		575	0
GGBA	11.483 / 11.NA14OAR4830112		461,246	0
GGBA	11.483 / 11.NA14OAR4830112 Amd 1		13,516	0
GGBA	11.483 / 11.NA14OAR4830113		288,028	0
GGBA	11.483 / 11.NA14OAR4830113 Amd 1		8,796	0
GGBA	11.483 / 11.NA14OAR4830114		51,409	0
GGBA	11.483 / 11.NA14OAR4830114 Amd 1		2,261	0
GGBA	11.483 / 11.NA14OAR4830122		277,621	0
GGBA	11.483 / 11.NA14OAR4830122 Amd 1		15,454	0
GGBA	11.483 / 11.NA14OAR4830166		52,542	0
GGBA	11.483 / 11.NA14OAR4830167		61,158	0
GGBA	11.NA14NWS4830034		117,242	0
GGBA	11.NA14NWS4830056		100,000	0
GGBA	11.NA14OAR4310148		43,249	0
GGBA	11.NA14OAR4320125 Amd 46		12,439	0
GGBA	11.NA14OAR4830109 Amd 1		4,593	0

DIRECT FROM: Total

59,319,339

602,502

PASS-THROUGH PROGRAMS FROM:

North Pacific Research Board

R&D

GGBA 11.472 / 11.115741

9,049

0

GGBA 11.472 / 11.Project No. 1313

3,692

0

OREGON STATE UNIVERSITY

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
R&D					
	GFBA	11.431 / 11.NA276A-A		61,822	0
Pacific States Marine Fisheries Commission					
R&D					
	GLAA	11.437 / 11.PO# 14-103		22,685	0
REMOTE SENSING SYSTEMS					
R&D					
	GFBA	11.012 / 11.6101		2,718	0
TEXAS A&M UNIVERSITY					
R&D					
	GFBA	11.012 / 11.S120005		16,426	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH					
R&D					
	GFBA	11.431 / 11.Z10-79926		(2,615)	0
	GFBA	11.431 / 11.Z10-81044		164,648	0
	GFBA	11.431 / 11.Z12-91890		28,336	0
	GFBA	11.431 / 11.Z12-96974		137,390	0
UNIVERSITY OF NEVADA AT RENO					
R&D					
	GFBA	11.431 / 11.UNR-13-56		14,558	0
UNIVERSITY OF WASHINGTON					
R&D					
	GFBA	11.432 / 11.754898		45,629	0
PASS-THROUGH PROGRAMS FROM: Total				504,338	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE Total				59,823,677	602,502
DEPARTMENT OF COMMERCE Total				80,735,941	721,845

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF DEFENSE

ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE

DIRECT FROM:

ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE

R&D

GFBA 12.910

1,583,091

804,128

GGBA 12.910 / 12.W911NF-10-2-0066 P00013

92,985

0

DIRECT FROM: Total

1,676,076

804,128

PASS-THROUGH PROGRAMS FROM:

CORNELL UNIVERSITY

R&D

GFBA 12.910 / 12.69117-10121

238,110

0

UNIVERSITY OF MARYLAND COLLEGE PARK

R&D

GFBA 12.910 / 12.Z813901

57,768

0

GFBA 12.910 / 12.Z8140001

112,928

0

UNIVERSITY OF PENNSYLVANIA

R&D

GFBA 12.910 / 12.560215

105,947

0

PASS-THROUGH PROGRAMS FROM: Total

514,753

0

ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE Total

2,190,829

804,128

DEFENSE INTELLIGENCE AGENCY, DEPARTMENT OF DEFENSE

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF MARYLAND COLLEGE PARK

R&D

GFCA 12.598 / 12.21181-Z9885007

99,295

0

PASS-THROUGH PROGRAMS FROM: Total

99,295

0

DEFENSE INTELLIGENCE AGENCY, DEPARTMENT OF DEFENSE Total

99,295

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE

PASS-THROUGH PROGRAMS FROM:

Advanced Technology International

R&D

GLAA 12.BTO 2012-527/ TASK ORDER 01

56,845

0

PASS-THROUGH PROGRAMS FROM: Total

56,845

0

DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE Total

56,845

0

DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE

PASS-THROUGH PROGRAMS FROM:

Oklahoma State University

R&D

GGBA 12.AE-5-51523

14,036

0

PASS-THROUGH PROGRAMS FROM: Total

14,036

0

DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE Total

14,036

0

DEPARTMENT OF DEFENSE

DIRECT FROM:

DEPARTMENT OF DEFENSE

R&D

GFBA 12.000

1,475,306

286,057

GGBA 12.001988-00008

80,179

0

GGBA 12.N40192-14-2-8003 W9126G1420012

42,450

0

GGBA 12.N41756-12-C-4765 P00004

69,906

0

GGBA 12.W911KB-10-2-0001 TO#0050

(820)

0

GGBA 12.W911KB-10-2-0001 TO#0058

66,600

0

GGBA 12.W911KB-10-2-0001 TO#0136

142,533

0

GGBA 12.W911KB-10-2-0001 TO#0143

168,733

0

GGBA 12.W9128F-12-2-0001 TO#0074

32,727

0

GGBA 12.W9128F-12-2-0001 TO#0079

10,511

0

GGBA 12.W912HQ-10-C-0007

72,386

0

GGBA 12.W912HQ-10-C-0061

290,771

31,857

GGBA 12.W912HQ-14-C-0007

75,527

15,167

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	12.W912HZ-12-2-0018		68,546	0
GGBA	12.W912HZ-14-2-0008 W912HZ0820004		117,586	0
GLAA	12.FA8601-13-P-0334		13,668	0
GLAA	12.FA9453-15-CC0066		22,169	0
DIRECT FROM: Total			2,748,778	333,081
PASS-THROUGH PROGRAMS FROM:				
ACADEMY OF APPLIED SCIENCES				
R&D				
GFBA	12.000 / 12.14-05 - 14-05A		4,006	0
ADA TECHNOLOGIES, INC				
R&D				
GFBA	12.000 / 12.13-0040S		39,531	0
ALD NANOSOLUTIONS, INC.				
R&D				
GFBA	12.000 / 12.OCG5485B		616	0
Anacor Pharmaceuticals, Inc.				
R&D				
GGBA	12.#001		417,279	0
APPLIED RESEARCH ASSOCIATES				
R&D				
GFEA	12.000 / 12.PO15-00256		91,552	0
ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS				
R&D				
GFBA	12.000 / 12.90-01		28	0
AZIMUTH CORPORATION				
R&D				
GFBA	12.000 / 12.211-5434-UOC		4,183	0
GFBA	12.000 / 12.211-5434-UOC2		30,000	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Battelle Memorial Institute

R&D

GGBA 12.US001-0000428491 LINE 3
 GGBA 12.US001-0000474904

2,215,817
 288,753

0
 0

BBN TECHNOLOGIES

R&D

GFBA 12.000 / 12.13705-PO 9500012064
 GFBA 12.000 / 12.OCG4748B PO 9500008

31,537
 3

0
 0

BLUE CANYON TECHNOLOGIES LLC

R&D

GFBA 12.000 / 12.OCG5740B
 GFBA 12.000 / 12.OCG5741B
 GFBA 12.000 / 12.OCG5742B
 GFBA 12.000 / 12.OCG5743B
 GFBA 12.000 / 12.OCG5744B
 GFBA 12.000 / 12.TO 00003

1,409
 48,816
 197
 4,233
 2,415
 1,154

0
 0
 0
 0
 0
 0

Boston Applied Technologies, Inc.

R&D

GGBA 12.PO # 2499B

19,982

0

BOSTON COLLEGE

R&D

GFBA 12.000 / 12.5002060-01

5,673

0

BOULDER PRECISION ELECTRON-OPTICS

R&D

GFBA 12.000 / 12.OCG6090B

125,000

0

BRIGHAM YOUNG UNIVERSITY

R&D

GFBA 12.000 / 12.14-0405

58,648

0

BRIMROSE CORPORATION OF AMERICA

R&D

GFBA 12.000 / 12.OCG5526B

55,959

0

CALIFORNIA INSTITUTE OF TECHNOLOGY

R&D

GFBA 12.000 / 12.67C-1094736

417,806

0

CHIARO TECHNOLOGIES

R&D

GFBA 12.000 / 12.OCG5645B

91,153

0

COLDQUANTA, INC

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	12.000 / 12.OCG5385B		2	0
GFBA	12.000 / 12.OCG5602B		34,961	0
COLORADO ENGINEERING INC				
R&D				
GFBA	12.000 / 12.OCG5475B		23,976	0
GFBA	12.000 / 12.OCG5634B		6,572	0
EAGLE HARBOR TECHNOLOGIES				
R&D				
GFBA	12.000 / 12.OCG6080B		35,084	0
GATS				
R&D				
GFBA	12.000 / 12.GATS_SC-12004		(7,437)	0
GENERAL DYNAMICS				
R&D				
GFBA	12.000 / 12.2010-00870		85,496	0
HRL LABORATORIES				
R&D				
GFBA	12.000 / 12.8115-400212-DS		68,391	0
HURRICANE PROTECTION ALLIANCE				
R&D				
GFBA	12.000 / 12.OCG5527B		148	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

MAINSTREAM ENGINEERING

R&D

GFBA 12.000 / 12.OCG5539B/PO 0621641

(18,706)

0

MASSACHUSETTS INSTITUTE OF TECHNOLOGY

R&D

GFBA 12.000 / 12.5710003057

250,843

0

Matrix Research, Inc.

R&D

GGBA 12.20140332

37

0

GGBA 12.2014-0332

43,190

0

Miami University

R&D

GGBA 12.Morton-AFRL-OSURF-CSU-G02381

50,000

0

MIDE TECHNOLOGY CORPORATION

R&D

GFBA 12.000 / 12.4419

(2,593)

0

MITRE CORPORATION

R&D

GFBA 12.000 / 12.101052

143,499

0

NORTHEASTERN UNIVERSITY

R&D

GFBA 12.000 / 12.504028 / 504028-780

55,801

0

NORTHROP GRUMMAN

R&D

GFBA 12.000 / 12.2763310

(29,109)

0

GFBA 12.000 / 12.7500040060

176,795

12,802

NORTHROP GRUMMAN CORPORATION

R&D

GFBA 12.000 / 12.7500040060

118,120

3,369

GFBA 12.000 / 12.7500129352

192,007

0

GFEA 12.000 / 12.AWD-100182

8,202

0

NUMERICA CORPORATION

R&D

GFBA 12.000 / 12.1142-001-01

116,180

0

ORBIT LOGIC INC.

R&D

GFBA 12.000 / 12.OCG6097B

53,406

0

Rice University

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	12.R18721		77,908	0
ROCKWELL COLLINS				
R&D				
GFBA	12.000 / 12.4504348308		(81)	0
Shaw Environmental, Inc.				
R&D				
GLAA	12.729614 PO/ 143869		891	0
SOUTH DAKOTA SCHOOL OF MINES AND TECHNOL				
R&D				
GFBA	12.000 / 12.UC BOULDER 15-3R2		1,411	0
State University of New York				
R&D				
GGBA	12.11-46 mod 8		503,272	32,577
TDA RESEARCH INC.				
R&D				
GFBA	12.000 / 12.BE.1873.CU.2013.01		15	0
GFBA	12.000 / 12.RC.1951.CU.14.01		13,734	0
GFBA	12.000 / 12.UCB 11.01		(1)	0
TELEDYNE SCIENTIFIC AND IMAGING, LLC				
R&D				
GFBA	12.000 / 12.B9U554826		25,106	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

TIER1 PERFORMANCE SOLUTIONS

R&D

GFCA 12.000 / 12.SUBCONTRACT TPS0320

23,701

0

TRACLABS, INC.

R&D

GFCA 12.000 / 12.SUB. #T0068.01-T019

18,873

0

TRIQUINT SEMICONDUCTOR

R&D

GFBA 12.000 / 12.OCG5555B / PO 51037

178,208

0

UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH

R&D

GFBA 12.000 / 12.Z13-13576

16,447

0

UNIVERSITY OF ARIZONA

R&D

GGBA 12.Y553678 PO 1096

45,805

0

UNIVERSITY OF CALIFORNIA AT SAN DIEGO

R&D

GFBA 12.000 / 12.OCG5508B / PO 10320

5

0

University of California, Davis

R&D

GGBA 12.201118515-02

102,478

0

UNIVERSITY OF MASSACHUSETTS AMHERST

R&D

GFBA 12.000 / 12.12 006888 B 04 / 12

9,003

0

UNIVERSITY OF MINNESOTA

R&D

GGBA 12.A003571416 Amend 2

176,853

0

UNIVERSITY OF PENNSYLVANIA

R&D

GFBA 12.000 / 12.560460 / 558006

469,631

26,998

US Ferroics, LLC

R&D

GGBA 12.100489

548

0

VESCENT PHOTONICS, INC.

R&D

GFBA 12.000 / 12.OCG5725

9

0

VIRGINIA TECH UNIVERSITY

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	12.000 / 12.450321-19557		49,512	0
ZEL TECHNOLOGIES				
R&D				
GFBA	12.000 / 12.2117-CIRES-11		9,663	0
PASS-THROUGH PROGRAMS FROM: Total			7,083,606	75,746
DEPARTMENT OF DEFENSE Total			9,832,384	408,827
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE				
R&D				
GFBA	12.800		2,998,432	631,325
GGBA	12.800 / 12.FA9550-11-1-0088 P00004		55,667	0
GGBA	12.800 / 12.FA9550-12-1-0222 P00003		165,245	0
GGBA	12.800 / 12.FA9550-12-1-0408 P00003		101,385	0
GGBA	12.800 / 12.FA9550-13-1-0064 P0002		275,853	0
GGBA	12.800 / 12.FA9550-13-1-0110		99,598	0
GGBA	12.800 / 12.FA9550-13-1-0201		20,787	19,093
GGBA	12.800 / 12.FA9550-14-1-0124 P001		94,359	0
GGBA	12.800 / 12.FA9550-14-1-0185		83,213	0
GGBA	12.800 / 12.FA9550-14-1-0232		231,008	0
GGBA	12.800 / 12.FA9550-14-1-0265		81,607	0
GLAA	12.800 / 12.FA9550-10-1-0319		4	0
GLAA	12.800 / 12.FA9550-11-1-0211		118,984	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	12.800 / 12.FA9550-11-1-0224		9,680	0
GLAA	12.800 / 12.FA9550-12-1-0495		209,843	549,797
GLAA	12.800 / 12.FA9550-14-1-0147		206,670	227,556
GLAA	12.800 / 12.FA9550-14-1-0287		153,200	0
DIRECT FROM: Total			4,905,535	1,427,771
PASS-THROUGH PROGRAMS FROM:				
ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS				
R&D				
GFBA	12.800 / 12.121-01		57,476	0
CENTER FOR SPACE ENTREPRENEURSHIP				
R&D				
GFBA	12.800 / 12.OCG5450B		1	0
COLORADO ENGINEERING INC				
R&D				
GFC A	12.800 / 12.SUB. SIGNED 8-16-13		146,493	0
EMERGENT SPACE TECHNOLOGIES				
R&D				
GFBA	12.800 / 12.OCG6118B		17,023	0
ERC, INC				
R&D				
GFC A	12.800 / 12.PO# RS150290		17,442	0
GFC A	12.800 / 12.RS111409		3,010	0
I2C SOLUTIONS				
R&D				
GFBA	12.800 / 12.OCG6078B		28,806	0
INTELLIGENT SOFTWARE SOLUTIONS, INC.				
R&D				
GFC A	12.800 / 12.SUBCONT. # 701-0200		589	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

LEIDOS BIOMEDICAL RESEARCH , INC

R&D

GFCA 12.800 / 12.P010152113

22,770

0

GFCA 12.800 / 12.SUB. NO. P010163553

49,326

0

MASSACHUSETTS INSTITUTE OF TECHNOLOGY

R&D

GFBA 12.800 / 12.5710003650

354,362

0

NORTHWEST RESEARCH ASSOCIATES INC

R&D

GFBA 12.800 / 12.NWRA-14-S-172

27,709

0

SANTA FE INSTITUTE

R&D

GFBA 12.800 / 12.SFI 20120921

110,422

0

SECURICS, INC

R&D

GFCA 12.800 / 12.SUB NO. 14-001

4,341

0

UNIVERSAL TECHNOLOGY

R&D

GFBA 12.800 / 12.15-7900-0005-03-C6

6,856

0

UNIVERSITY OF CALIFORNIA AT SAN DIEGO

R&D

GFBA 12.800 / 12.45837195

85,281

0

UNIVERSITY OF CONNECTICUT

R&D

GFBA 12.800 / 12.4805 - 6692

64,393

0

UNIVERSITY OF MARYLAND COLLEGE PARK

R&D

GFBA 12.800 / 12.Z807405

18,257

0

UNIVERSITY OF MICHIGAN

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

GGBA	12.800 / 12.3001376576		5,851	0
UNIVERSITY OF NEW HAMPSHIRE				
R&D				
GFBA	12.800 / 12.12-091		60,279	0
UNIVERSITY OF WASHINGTON				
R&D				
GFBA	12.800 / 12.757226		61,805	0
PASS-THROUGH PROGRAMS FROM: Total			1,142,492	0
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE Total			6,048,027	1,427,771
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE				
R&D				
GFEA	12.114		759,427	21,895
GFEA	12.116		8,138	0
DIRECT FROM: Total			767,565	21,895
PASS-THROUGH PROGRAMS FROM:				
Northern Illinois University				
R&D				
GGBA	12.103 / 12.PO # 136387		31,567	0
TDA RESEARCH INC.				
R&D				
GFBA	12.114 / 12.BE.1105.CU.14.02		145,762	0
PASS-THROUGH PROGRAMS FROM: Total			177,329	0
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE Total			944,894	21,895

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE

DIRECT FROM:

DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE

R&D

GFBA	12.300		5,850,739	1,038,823
GFCA	12.300		114,927	0
GFEA	12.300		429,189	0
GGBA	12.300 / 12.N00014-07-1-1068		(63)	62,797
GGBA	12.300 / 12.N00014-08-1-0470 mod 16		45,608	0
GGBA	12.300 / 12.N00014-09-1-0049		234,452	0
GGBA	12.300 / 12.N00014-11-1-0587 P0007		131,609	0
GGBA	12.300 / 12.N00014-11-1-0869		(180,092)	0
GGBA	12.300 / 12.N00014-12-1-0279		37,480	0
GGBA	12.300 / 12.N00014-12-1-0282		18,271	0
GGBA	12.300 / 12.N00014-12-1-0895 P0001		797	0
GGBA	12.300 / 12.N00014-12-1-0938		105,792	0
GGBA	12.300 / 12.N00014-12-1-1027		(626)	0
GGBA	12.300 / 12.N00014-12-1-1031		145,203	0
GGBA	12.300 / 12.N00014-14-1-0110		99,652	0
GGBA	12.300 / 12.N00014-14-1-0429 MOD 1		113,696	0
GGBA	12.300 / 12.N00014-14-1-0430 MOD 1		10,000	0
GGBA	12.300 / 12.N00014-14-1-0506 Mod A00001		19,183	0
GGBA	12.300 / 12.N00014-14-1-0773		85,758	0
GGBA	12.300 / 12.N00173-14-1-G902		56,840	0
GGBA	12.300 / 12.N00173-15-1-G901		39,882	0
GGBA	12.300 / 12.N00244-14-1-0038		119,378	0
GGBA	12.300 / 12.W9126G-10-2-0014 W912DY0920001		678	0
GGBA	12.300 / 12.W9126G-10-2-0021 W912DY0920020		62,922	0
GGBA	12.300 / 12.W9126G-11-2-0012 W912DY0920001		60,517	0
GGBA	12.300 / 12.W9126G-11-2-0014 W912DY0920020		49,986	0
GGBA	12.300 / 12.W9126G-14-2-0038 W9126G1420018		8,262	0
GGBA	12.300 / 12.W912DY0920001 W9126G-10-2-0006		244	0
GGBA	12.300 / 12.W912DY0920020 W9126G-11-2-0031		8,294	0
GLAA	12.300 / 12.N00014-12-1-0201		194,786	(1,442)
GLAA	12.300 / 12.N00014-12-1-0562		90,343	0
GLAA	12.300 / 12.N00014-12-1-0714		(5,180)	2,168
GLAA	12.300 / 12.N00014-12-1-0813		(35)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	12.300 / 12.N00014-13-1-0839		126,748	0
GLAA	12.300 / 12.N00014-14-1-0059		209,771	0
GLAA	12.300 / 12.N00014-14-1-0739		154,621	0
DIRECT FROM: Total			8,439,632	1,102,346
PASS-THROUGH PROGRAMS FROM:				
ALBIDO CORPORATION				
R&D				
GFCA	12.300 / 12.SIGNED 3-7-2013		67,908	0
ATMOSPHERIC AND ENVIRONMENTAL RESEARCH				
R&D				
GFBA	12.300 / 12.P1770-001		9,905	0
GFBA	12.300 / 12.P1843-01		21,944	0
COLDQUANTA, INC				
R&D				
GFBA	12.300 / 12.OCG5721B		(2)	0
NORTH CAROLINA STATE UNIVERSITY				
R&D				
GLAA	12.300 / 12.2010-1710-03		73,054	0
RUTGERS UNIVERSITY				
R&D				
GFBA	12.300 / 12.4633		37,844	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ				
R&D				
GFBA	12.300 / 12.S0184231		25,689	0
University of Oklahoma				
R&D				
GLAA	12.300 / 12.2011-21		173,397	0
UNIVERSITY OF SOUTHERN CALIFORNIA				
R&D				
GGBA	12.300 / 12.10022364 amend 04		85,981	0
UNIVERSITY OF SOUTHERN MISSISSIPPI				
R&D				
GFBA	12.300 / 12.USM-GR03813-001		213,208	0
VANDERBILT UNIVERSITY				
R&D				
GFBA	12.300 / 12.2664-013280		16,722	0
PASS-THROUGH PROGRAMS FROM: Total			725,650	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE Total

9,165,282

1,102,346

NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE

DIRECT FROM:

NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE

R&D

GFBA 12.900

15,315

0

GFBA 12.901

27,488

0

GGBA 12.901 / 12.H98230-14-1-0161

13,523

0

GGBA 12.901 / 12.H98230-14-1-0163

208

0

GGBA 12.901 / 12.H98230-14-1-0165

27,552

0

GGBA 12.901 / 12.H98230-15-1-0023

22,771

0

GGBA 12.901 / 12.H982301510247

11,924

0

DIRECT FROM: Total

118,781

0

NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE Total

118,781

0

NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE

DIRECT FROM:

NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE

R&D

GKAA 12.340

3,700

0

DIRECT FROM: Total

3,700

0

NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE Total

3,700

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY

DIRECT FROM:

OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY

R&D

GGBA 12.FA9451-13-D-0257 TO 0001

(16,264)

0

DIRECT FROM: Total

(16,264)

0

PASS-THROUGH PROGRAMS FROM:

University of New Mexico

R&D

GGBA 12.3RK78

25,398

0

PASS-THROUGH PROGRAMS FROM: Total

25,398

0

OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY Total

9,134

0

OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE

DIRECT FROM:

OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE

R&D

GLAA 12.W912HQ-09-C-0018

(2,939)

0

GLAA 12.W912HQ-11-C-0052

115,102

0

GLAA 12.W912HZ-11-P-0386

(16,129)

0

GLAA 12.W912HZ-13-P-0114

24,133

0

GLAA 12.W912HZ-13-P-0242

10,127

0

DIRECT FROM: Total

130,294

0

OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE Total

130,294

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE

DIRECT FROM:

OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE

R&D

GFBA	12.630		(74)	0
GGBA	12.351 / 12.HDTRA 1-14-1-0046		348,153	0
GGBA	12.351 / 12.HDTRA1-10-1-0079		215,695	(1,693)
GGBA	12.351 / 12.HDTRA1-13-1-0054		252,219	63,342
GGBA	12.630 / 12.W9132T-12-2-0028 P00001		12,747	0
GLAA	12.351 / 12.HDTRA1-11-1-0025		87,730	0

DIRECT FROM: Total

916,470 61,649

PASS-THROUGH PROGRAMS FROM:

American Lightweight Materials Manufacturing Innovative Inst

R&D

GLAA	12.630 / 12.SUB AWARD-0001		24,105	0
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UNIVERSITY OF ARIZONA

R&D

GFBA	12.630 / 12.Y561926		213,641	0
GLAA	12.630 / 12.PO Y-561923		73,067	0

PASS-THROUGH PROGRAMS FROM: Total

310,813 0

OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE Total

1,227,283 61,649

U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE

DIRECT FROM:

U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE

R&D

GFBA	12.431		6,112,879	761,098
GFCA	12.431		369,564	0
GFEA	12.431		(112)	0
GGBA	12.431 / 12.W911NF-09-1-0526 mod 9		41,220	14,426
GGBA	12.431 / 12.W911NF-11-1-0438		59,712	0
GGBA	12.431 / 12.W911NF-12-2-0066		2,954	0
GGBA	12.431 / 12.W911NF-13-1-0192 P00002		243,118	0
GGBA	12.431 / 12.W911NF-13-1-0343 P00001		177,941	0
GGBA	12.431 / 12.W911NF-14-1-0216		41,080	0
GGBA	12.431 / 12.W911NF-14-1-0501 P00001		82,206	33,070
GLAA	12.431 / 12.W911NF-09-1-0528		99,509	0
GLAA	12.431 / 12.W911NF-10-1-0501		22,709	0
GLAA	12.431 / 12.W911NF-10-1-0520		558,163	874,372
GLAA	12.431 / 12.W911NF-12-1-0166		131,984	0
GLAA	12.431 / 12.W911NF-14-1-0320		62,197	0
GLAA	12.431 / 12.W911NF-15-1-0101		10,000	0

DIRECT FROM: Total

8,015,124 1,682,966

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PASS-THROUGH PROGRAMS FROM:

MASSACHUSETTS INSTITUTE OF TECHNOLOGY

R&D

GFBA 12.431 / 12.5710003018
 GFBA 12.431 / 12.5710003051
 GLAA 12.431 / 12.5710003684

484,180
24,841
19,521 0
0
0

STRUCTURED MATERIALS INDUSTRIES, INC

R&D

GFCA 12.431 / 12.POH 41950-021913-07

103,425 0

UNIVERSITY OF CALIFORNIA AT SAN DIEGO

R&D

GFBA 12.431 / 12.44000287

227,057 0

University of California, Davis

R&D

GGBA 12.431 / 12.201223279-01

4,389 0

UNIVERSITY OF MARYLAND COLLEGE PARK

R&D

GFBA 12.431 / 12.Z840702

34,450 0

University of New Mexico

R&D

GGBA 12.431 / 12.707617-87A5

116,934 0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
UNIVERSITY OF WISCONSIN SYSTEM					
R&D					
GFBA	12.431	/ 12.248K916		355,100	320,187
YALE UNIVERSITY					
R&D					
GFBA	12.431	/ 12.C13J11495(J00210)		240,964	0
PASS-THROUGH PROGRAMS FROM: Total				1,610,861	320,187
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE Total				9,625,985	2,003,153
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development					
GFEA	12.420			152,377	0
R&D					
GFBA	12.420			1,165,661	16,633
GFCA	12.420			278,751	0
GFEA	12.420			5,550,559	485,417
GGBA	12.420	/ 12.W81XWH-11-2-0113 P0001		237,648	46,108
DIRECT FROM: Total				7,384,996	548,158
PASS-THROUGH PROGRAMS FROM:					
AMERICAN BURN ASSOCIATION					
R&D					
GFEA	12.420	/ 12.W81XWH-09-2-0194		65,193	0
GFEA	12.420	/ 12.W8IXWH-09-2-0194		29,457	0
APPLIED RESEARCH ASSOCIATES					
R&D					
GFEA	12.420	/ 12.S-001450.0.1.UCD		32,388	0
BOSTON UNIVERSITY					
R&D					
GFBA	12.420	/ 12.4500001399		48,430	0
COCHLEAR BOULDER, LLC.					
R&D					
GFEA	12.420	/ 12.W81XWH-10-2-0112		20,484	0
FLASHBACK TECHNOLOGIES LLC					
R&D					
GFEA	12.420	/ 12.CF-146		13	0
GFEA	12.420	/ 12.W81XWH-12-2-0112		64,329	0
GEORGE MASON UNIVERSITY					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

R&D

GFEA 12.420 / 12.W81XWH-10-2-0113

8,394

0

HAWAII RESSOURCE GROUP LLC

Military Medical Research & Development

GFEA 12.420 / 12.HRGSC-11-001

(2,594)

0

LOVELACE RESPIRATORY RESEARCH INSTITUTE

R&D

GFEA 12.420 / 12.JK121533

4,400

0

MASSACHUSETTS GENERAL HOSPITAL

R&D

GFBA 12.420 / 12.217074

79,246

0

SMART INFORMATION FLOW TECHNOLOGIES

R&D

GFEA 12.420 / 12.R3E-UCD-01

306,058

0

STRATATECH CORP

R&D

GFEA 12.420 / 12.AWD-121102

68,638

0

UNIVERSITY OF UTAH

R&D

GFEA 12.420 / 12.10032338

23,835

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN					
R&D					
GFEA	12.420	/ 12.WFUHS 10585_AMD01		(2,840)	0
GFEA	12.420	/ 12.WFUHS 110585_AMD02		57,528	0
PASS-THROUGH PROGRAMS FROM: Total				802,959	0
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE Total				8,187,955	548,158
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
PASS-THROUGH PROGRAMS FROM:					
APC-Academy of Applied Science					
R&D					
GGBA	12.	Subgrant 15-09		54	0
PASS-THROUGH PROGRAMS FROM: Total				54	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND Total				54	0
DEPARTMENT OF DEFENSE Total				47,654,778	6,377,927

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

R&D

GFBFA 84.000

27,467

440,979

DIRECT FROM: Total

27,467

440,979

PASS-THROUGH PROGRAMS FROM:

Alliance for Sustainable Energy-NREL

R&D

GGBA 84.XEV-1-40669-01 Mod 6

(108)

0

BATTELLE OAK RIDGE NATIONAL LAB

R&D

GFCFA 84.000 / 84.SUB. NO.4000135175

39,377

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
BOULDER LANGUAGE TECHNOLOGIES					
R&D					
	GFBA	84.000 / 84.OCG5714B		30,987	0
NATIONAL WRITING PROJECT					
R&D					
	GGBA	84.03-CO03		49,689	0
UNIVERSITY OF ALABAMA AT BIRMINHAM					
R&D					
	GFBA	84.000 / 84.000500265-005		(47)	0
UNIVERSITY OF NORTH TEXAS					
R&D					
	GFEA	84.000 / 84.GF0612-4		37,704	0
PASS-THROUGH PROGRAMS FROM: Total				157,602	0
DEPARTMENT OF EDUCATION Total				185,069	440,979
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
R&D					
	GFBA	84.305		453,293	48,106
	GFEA	84.305		349,469	77,289
	GFEA	84.324		230,408	0
	GGBA	84.324 / 84.R324A110136		152,294	18,758
DIRECT FROM: Total				1,185,464	144,153

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PASS-THROUGH PROGRAMS FROM:

GEORGIA STATE UNIVERSITY

R&D

GFBA 84.324 / 84.SP00010919-03

333,094

0

University of Denver

R&D

GFBA 84.305 / 84.SC36942A-01-00

39,556

0

UNIVERSITY OF HOUSTON

R&D

GFBA 84.305 / 84.R-12-0097

295,040

0

UNIVERSITY OF NEVADA, RENO

R&D

GFBA 84.324 / 84.UNR-12-81

351,643

0

UNIVERSITY OF TEXAS AT AUSTIN

R&D

GFBA 84.305 / 84.UTA14-001219

15,446

0

PASS-THROUGH PROGRAMS FROM: Total

1,034,779

0

INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION Total

2,220,243

144,153

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

R&D

GFBA 84.141

458,964

0

GFBA 84.149

422,882

0

GFBA 84.365

1,533,719

0

DIRECT FROM: Total

2,415,565

0

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total

2,415,565

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION

PASS-THROUGH PROGRAMS FROM:

DENVER PUBLIC SCHOOLS

ARRA - R&D

GFBA 84.396 / 84.OCG5443B

1,104,816

0

NTL ASSN OF CHARTER SCHOOL AUTHORIZORS

R&D

GFEA 84.282 / 84.AWD-120361

33,905

0

PASS-THROUGH PROGRAMS FROM: Total

1,138,721

0

OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION Total

1,138,721

0

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

R&D

GFBA 84.015

10,859

0

GFBA 84.022

37,189

0

GFBA 84.047

458,863

0

GFBA 84.116

30,000

0

GFBA 84.200

626,598

0

GGBA 84.042 / 84.P042A121402 Action 5

353,783

0

GGBA 84.047 / 84.P407A100027

305,324

0

GGBA 84.200 / 84.P20A140008 action 2

56,038

0

GGBA 84.335 / 84.P335A100095 - 13

37,424

14,597

DIRECT FROM: Total

1,916,078

14,597

PASS-THROUGH PROGRAMS FROM:

COLORADO COLLEGE

R&D

GFBA 84.116 / 84.1003

2,513

0

GRAND VALLEY STATE UNIVERSITY

R&D

GFBA 84.217 / 84.GVSU-201467-01

8,905

0

University of North Carolina, Greensboro

R&D

GKAA 84.334 / 84.20130310

116,376

0

GKAA 84.334 / 84.20140477

12,030

0

VARIOUS CONTRIBUTORS

R&D

GFBA 84.021 / 84.OCG5673B

2,504

0

PASS-THROUGH PROGRAMS FROM: Total

142,328

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total

2,058,406

14,597

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

R&D

GFBA 84.325

269,563

0

GFBA 84.326

287,252

0

GFEA 84.133

931,980

182,295

GGBA 84.133 / 84.H133G100197

9,404

0

DIRECT FROM: Total

1,498,199

182,295

PASS-THROUGH PROGRAMS FROM:

GALLAUDET UNIVERSITY

R&D

GFBA 84.133 / 84.23622

54,605

0

Meeting the Challenge Inc.

R&D

GKAA 84.235 / 84.22414

28,122

0

REHABILITATION INSTITUTE OF CHICAGO

R&D

GFBA 84.133 / 84.3037

56,163

0

GFBA 84.133 / 84.OCG5672B

10,115

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
University of Illinois					
R&D					
GFEA	84.133	/ 84.H133EE020715		(107,275)	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					
R&D					
GFEA	84.326	/ 84.5039300		290,583	0
PASS-THROUGH PROGRAMS FROM: Total				332,313	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Total				1,830,512	182,295
DEPARTMENT OF EDUCATION Total				9,848,516	782,024

DEPARTMENT OF ENERGY

DEPARTMENT OF ENERGY

DIRECT FROM:

DEPARTMENT OF ENERGY

R&D

GFBA	81.000			868,650	0
GFBA	81.049			11,074,910	289,974
GFBA	81.057			63,924	0
GFBA	81.064			(98)	0
GFBA	81.086			188,513	0
GFBA	81.087			1,217,553	27,383
GFBA	81.117			107,294	0
GFBA	81.121			230,566	0
GFBA	81.122			(3,265)	0
GFBA	81.135			2,018,142	135,996
GGBA	81.00120133 Amend 3			171,320	118,943
GGBA	81.003335-00002			8,110	0
GGBA	81.003460-00002			32,733	0
GGBA	81.049 / 81.0000000DE-SC05304 mod 3			81,218	0
GGBA	81.049 / 81.0000000DE-SC07016 Mod 3			84,507	0
GGBA	81.049 / 81.DE-0000000SC10519			114,234	0
GGBA	81.049 / 81.DE-0000000SC10569 Mod 2			193,836	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	81.049 / 81.DE-0000000SC10733 Mod 2		480,867	0
GGBA	81.049 / 81.DE-0000000SC11780 mod 001		98,732	34,062
GGBA	81.049 / 81.DE-0000000SC12459		139,873	187,555
GGBA	81.049 / 81.DE-0000000SC3956		130,710	0
GGBA	81.049 / 81.DE-0000000SC5413 mod 5		57,556	0
GGBA	81.049 / 81.DE-0000000SC8149 mod 3		239,879	0
GGBA	81.049 / 81.DE-0000000SC8226 mod 3		94,628	0
GGBA	81.049 / 81.DE-0000000SC8459 Mod 1		87,038	39,218
GGBA	81.049 / 81.DE-0000000SC8482 mod 3		65,598	0
GGBA	81.049 / 81.DE-0000000SC8582 Mod 3		163,345	0
GGBA	81.049 / 81.DE-0000000SC8595 mod 3		339,027	0
GGBA	81.049 / 81.DE-0000000SC9279 mod 2		128,363	13,162
GGBA	81.049 / 81.DE-FG02-03ER15453 A0010		196,210	0
GGBA	81.049 / 81.DE-FG02-03ER41255 Mod 14		30,081	0
GGBA	81.049 / 81.DE-FG02-03ER41255 Mod 13		1,172	0
GGBA	81.049 / 81.DE-FG02-04ER15591 Amd 13		155,451	0
GGBA	81.049 / 81.DE-FG02-04ER15592		123,083	0
GGBA	81.049 / 81.DE-FG02-08ER64629		263,951	50,145
GGBA	81.049 / 81.DE-FG02-93ER40788 MOD 45		781,583	0
GGBA	81.049 / 81.DE-FG03-96ER14647 A020		41,849	0
GGBA	81.049 / 81.DE-SC0000012454		61,591	0
GGBA	81.049 / 81.DE-SC000008583		220,557	0
GGBA	81.049 / 81.DE-SC000008654		375,586	0
GGBA	81.049 / 81.DE-SC0010568		362,831	0
GGBA	81.086 / 81.UGA-0-41027-09 Task VTP29470		72,633	0
GGBA	81.087 / 81.DE-0000000EE5399 Mod 0009		477,751	0
GGBA	81.087 / 81.DE-EE0006086		227,687	10,327
GGBA	81.117 / 81.DE-0000000EE5542		184,483	0
GGBA	81.135 / 81.DE-AR0000311		40,433	0
GGBA	81.135 / 81.DE-AR0000311 mod 1		465,011	0
GGBA	81.152906		36,141	0
GGBA	81.240627		102,305	0
GGBA	81.4000108022		146,125	0
GGBA	81.4000127299		87,038	0
GGBA	81.4000137769		9,637	0
GGBA	81.B601754		53,843	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	81.B604249		145,304	0
GGBA	81.B606612		239,614	0
GGBA	81.DE-000000SC7050 Mod 2		42,212	0
GGBA	81.DE-FG02-07ER46448 Mod 0007		41,391	0
GGBA	81.PO 620424		72,617	0
GGBA	81.PO 621138		38,029	0
GGBA	81.UGA-0-41027-10 mod 1		46,021	0
GGBA	81.UGA-0-41027-17 Task # ER46T001		59,347	0
GGBA	81.UGA-0-41027-18		107,108	0
GGBA	81.UGA-0-41027-19 mod 2		28,064	0
GGBA	81.UGA-0-41027-20		568	0
GGBA	81.UGA04102723		23,184	0
GGBA	81.UGA-0-41027-24 Task 065D1504		23,256	0
GLAA	81.049 / 81.DE-FG02-05ER46242		25,166	0
GLAA	81.049 / 81.DE-FG02-07ER46397		185,592	0
GLAA	81.049 / 81.DE-FG02-93ER40789		276,422	0
GLAA	81.049 / 81.DE-SC0004934		(101)	0
GLAA	81.049 / 81.DE-SC0006433		140,639	0
GLAA	81.049 / 81.DE-SC0006997		18,826	0
GLAA	81.049 / 81.DE-SC0008547		112,415	0
GLAA	81.049 / 81.DE-SC0011077		95,710	0
GLAA	81.049 / 81.DE-SC0012039		69,474	0
GLAA	81.049 / 81.SC 0000757		133,635	0
GLAA	81.086 / 81.DE-EE0005765		239,067	0
GLAA	81.087 / 81.DE-EE0005326		370,377	0
GLAA	81.087 / 81.DE-EE0005513		189,274	0
GLAA	81.087 / 81.DE-EE0006363TDD		245,218	50,000
GLAA	81.087 / 81.DE-EE0006537		161,038	137,630
GLAA	81.089 / 81.DE-FE0000988		642	0
GLAA	81.089 / 81.DE-FE0004630		88,029	0
GLAA	81.089 / 81.DE-FE0009963		155,684	0
GLAA	81.089 / 81.DE-FE0023223		48,159	0
GLAA	81.089 / 81.DE-FE0023305		58,267	0
GLAA	81.112 / 81.DE-NA0001985		68,565	0
GLAA	81.121 / 81.DE-NE0000500		61,103	0
GLAA	81.121 / 81.DE-NE0000513		91	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	81.121 / 81.DE-NE0000685		26,189	12,339
GLAA	81.121 / 81.DE-NE0000719		186,564	0
GLAA	81.121 / 81.DE-NE0008234		3,392	0
GLAA	81.121 / 81.DE-NE0008289		39,611	10,244
GLAA	81.135 / 81.DE-AR0000287		277,102	90,919
GLAA	81.139 / 81.DE-AR0000493		242,378	0

DIRECT FROM: Total

27,380,038

1,207,897

PASS-THROUGH PROGRAMS FROM:

AERODYNE RESEARCH, INC.

R&D

GFBA	81.000 / 81.10667-3		(13)	0
GFBA	81.000 / 81.10746-4		3,706	0
GFBA	81.000 / 81.ARI 10978-1		41,625	0
GFBA	81.000 / 81.ARI-10609-2		5	0

ALD NANOSOLUTIONS, INC.

R&D

GFBA	81.049 / 81.OCG6119B		74,949	0
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Alliance for Sustainable Energy-NREL

R&D

GGBA	81.UGA-0-41027-15 mod 5		5,282	0
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Ames Laboratory

R&D

GLAA	81.NO. SC-13-391-801.001		197,921	0
GLAA	81.NO. SC-13-39-802.001		197,997	0
GLAA	81.SC-13-391-101.001		272,671	0
GLAA	81.SC-13-391-102.002		153,279	0
GLAA	81.SC-13-391-201.004		83,332	0
GLAA	81.SC-13-391-301.001		137,955	0
GLAA	81.SC-13-391-301.003		194,849	0
GLAA	81.SC-13-391-301.004		118,120	0
GLAA	81.SC-13-391-403.001		192,878	0
GLAA	81.SC-13-391-403.002		100,280	0
GLAA	81.SC-13-391-EQUIP ONLY		187,844	0

ANASYS INSTRUMENTS

R&D

GFBA	81.000 / 81.OCG5377B		1	0
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Argonne National Laboratory

R&D

GLAA	81.5F-30542		8,506	0
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ARGONNE NATIONAL LABORATORY - SEE UCHICA

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	81.000 / 81.3F-31001		58,234	0
GFBA	81.000 / 81.3F-31181		(2,442)	0
GFBA	81.000 / 81.3F-32683		11,120	0
GFBA	81.000 / 81.4F-30021		40,000	0
GFBA	81.000 / 81.4F-30661		202,023	0
GFBA	81.000 / 81.4F-31921		32,542	0
GFBA	81.000 / 81.5F-30583		64,573	0
GFBA	81.000 / 81.5F-31261		21,250	0
GFBA	81.000 / 81.5F-31321		9,528	0
GFBA	81.049 / 81.5F-31001		15,570	0
ARIZONA STATE UNIVERSITY				
R&D				
GFBA	81.135 / 81.15-622		379,814	0
GGBA	81.087 / 81.14-371		49,891	0
Assoc. Universities, Inc.-Brookhaven Lab				
R&D				
GGBA	81.168100 amend 11		(75,282)	0
GGBA	81.257753 amend 2		355,162	0
Barnard College				
R&D				
GLAA	81.DE-SC0006796		2,900	0
Battelle - Pacific Northwest National Laboratory				
R&D				
GLAA	81.112440		406	0
GLAA	81.157701		43,023	0
BATTELLE MEMORIAL INST PACIFIC NORTHWEST				
ARRA - R&D				
GFBA	81.000 / 81.134667		40	0
R&D				
GFBA	81.000 / 81.172379		16,445	0
GFBA	81.000 / 81.247764		889	0
BATTELLE OAK RIDGE NATIONAL LAB				
R&D				
GFBA	81.000 / 81.4000128596		113,400	0
GFBA	81.000 / 81.PO 4000136665		46,007	0
BECHTEL MARINE PROPULSION CORP.				
R&D				
GFBA	81.000 / 81.7000972		72,274	0
BERKELEY NATIONAL LABORATORY				
R&D				
GFBA	81.000 / 81.7094866		162,678	0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	81.000 / 81.7216283		3,905	0
BROOKHAVEN NATIONAL LAB				
R&D				
GFBA	81.000 / 81.221368		14,416	0
Calif. Inst. of Tech/Jet Propulsion Lab				
R&D				
GGBA	81.1439268 Mod 25		1,175,884	0
GGBA	81.1439268 Mod 28		474,516	171,192
Carnegie Institution of Washington				
R&D				
GLAA	81.4-10114-10		95,245	0
Ceramatec, Inc.				
R&D				
GLAA	81.00-2519		27,878	0
CLEMSON UNIVERSITY RESEARCH FOUNDATION				
R&D				
GFBA	81.000 / 81.07-01-SR126		(900)	0
FERMI NATIONAL ACCELERATOR LABORATORY				
R&D				
GFBA	81.000 / 81.618186		56,354	0
GFBA	81.000 / 81.PO 614743		6,122	0
Gas Technology Institute				
R&D				
GLAA	81.135 / 81.SUBCONTRACT NO. S500		109,657	0
GE GLOBAL RESEARCH				
R&D				
GFBA	81.000 / 81.401002626		30,289	0
GEORGIA INSTITUTE OF TECHNOLOGY				
ARRA - R&D				
GFBA	81.087 / 81.S7094-S1		(3)	0
Idaho National Laboratory				
R&D				
GLAA	81.00099596		47,884	0
GLAA	81.00110265		80,076	0
GLAA	81.00128018		44,097	278,090
GLAA	81.00140302		57,177	0
Idaho State University				
R&D				

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	81.12-308D/PO010844		(6,234)	0
ITN Energy Systems, Inc.				
R&D				
GLAA	81.086 / 81.PO#13I-1323		12,086	0
JET PROPULSION LABORATORY				
R&D				
GFBA	81.000 / 81.1525527		1,499	0
KAPTEYN-MURNANE LABORATORIES				
R&D				
GFBA	81.000 / 81.OCG5699B		163,776	0
Kapteyn-Murnane Laboratories Inc.				
R&D				
GLAA	81.CSM 11257		67,912	0
KMLabs Inc. - Kapteyn Murnane Laboratories, Inc.				
R&D				
GGBA	81.003019-00002		10,000	0
KRELL INSTITUTE				
R&D				
GFBA	81.000 / 81.17900		41,188	0
GFBA	81.000 / 81.18807		802	0
GFBA	81.000 / 81.24031		11	0
Lawrence Berkeley National Laboratory				
R&D				
GLAA	81.NO. 7111854		33,999	0
GLAA	81.PO 7111854		207,731	0
LAWRENCE LIVERMORE NATIONAL LABORATORY				
R&D				
GFCA	81.123 / 81.SUB. NO. B607283		14,915	0
GLAA	81.B601600		22,709	0
GLAA	81.B610419		103,910	0
LI-COR Biosciences				
R&D				
GGBA	81.135 / 81.1128-1509		327	0
LOS ALAMOS NATIONAL LABORATORIES				
R&D				
GFBA	81.000 / 81.166734-1		11,222	0
GFBA	81.000 / 81.187754-1		7,212	0
GFBA	81.000 / 81.216508-1		33,115	0
GFBA	81.000 / 81.230859		25,295	0
GFBA	81.000 / 81.233655		12,510	0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	81.000 / 81.252591		11,563	0
GFBA	81.000 / 81.258995		74,372	0
GFBA	81.000 / 81.262820		40,654	0
GFBA	81.000 / 81.314930		14,120	0
GFBA	81.000 / 81.316898		39,532	0
GFBA	81.123 / 81.290748 / 133262		11,345	0
Los Alamos National Laboratory				
R&D				
GLAA	81.00-1280		67,901	0
GLAA	81.199323		57,722	0
GLAA	81.254580		65,627	0
GLAA	81.74274-001-09		131,090	0
GLAA	81.79589-001-10		76,010	0
GLAA	81.PO# 224793		76,765	0
GLAA	81.PROPOSAL #15-0135		24,883	0
GLAA	81.PROPOSAL NO. 10263		49,722	0
GLAA	81.SC285324/153389		87,106	0
Los Gatos Research, Inc.				
R&D				
GGBA	81.115678		48,913	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY				
R&D				
GFBA	81.049 / 81.5710002340		84,947	0
Michigan Aerospace Corporation				
R&D				
GLAA	81.C1910-05112		14,170	0
MICHIGAN TECHNOLOGICAL UNIVERSITY				
R&D				
GFBA	81.049 / 81.100601Z1 PO# P00877		(5)	0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Missouri University of Science and Technology

R&D

GLAA	81.00028983-01		(177)	0
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National Nuclear Security Administration

R&D

GLAA	81.113 / 81.DE-NA0001730		168,120	0
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NATIONAL RENEWABLE ENERGY LABORATORY

R&D

GFBA	81.000 / 81.KXEA-3-33606-45		(49,709)	0
GFBA	81.000 / 81.NFA-1-40652-01		13,501	0
GFBA	81.000 / 81.OCG0714121803		398,867	0
GFBA	81.000 / 81.OCG5231B		(60)	0
GFBA	81.000 / 81.OCG5677B		48,884	0
GFBA	81.000 / 81.OCG6050B		69,683	0
GFBA	81.000 / 81.UGA-0-41026-01		(24,474)	0
GFBA	81.000 / 81.UGA-0-41026-11		53,152	0
GFBA	81.000 / 81.UGA-0-41026-17		60,166	0
GFBA	81.000 / 81.UGA-0-41026-18		(8,611)	0
GFBA	81.000 / 81.UGA-0-41026-19		7,867	0
GFBA	81.000 / 81.UGA-0-41026-20		18,037	0
GFBA	81.000 / 81.UGA-0-41026-26		(2,029)	0
GFBA	81.000 / 81.UGA-0-41026-27		81,081	0
GFBA	81.000 / 81.UGA-0-41026-30		51,898	0
GFBA	81.000 / 81.UGA-0-41026-35		(11,331)	0
GFBA	81.000 / 81.UGA-0-41026-36		54,818	0
GFBA	81.000 / 81.UGA-0-41026-39		55,910	0
GFBA	81.000 / 81.UGA-0-41026-40		73,258	0
GFBA	81.000 / 81.UGA-0-41026-42		59,178	0
GFBA	81.000 / 81.UGA-0-41026-44		28,580	0
GFBA	81.000 / 81.UGA-0-41026-45		16,639	0
GFBA	81.000 / 81.UGA-0-41026-46		(1,298)	0
GFBA	81.000 / 81.UGA-0-41026-47		25,682	0
GFBA	81.000 / 81.UGA-0-41026-48		114,588	0
GFBA	81.000 / 81.UGA-0-41026-51		(372)	0
GFBA	81.000 / 81.UGA-0-41026-52		34,696	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	81.000 / 81.UGA-0-41026-53		306	0
GFBA	81.000 / 81.UGA-0-41026-54		6,729	0
GFBA	81.000 / 81.UGA-0-41026-55		72,814	0
GFBA	81.000 / 81.UGA-0-41026-56		70,940	0
GFBA	81.000 / 81.UGA-0-41026-57		46,492	0
GFBA	81.000 / 81.UGA-0-41026-58		27,957	0
GFBA	81.000 / 81.UGA-0-41026-59		61,759	0
GFBA	81.000 / 81.UGA-0-41026-61		17,057	0
GFBA	81.000 / 81.UGA-0-41026-63		40,515	0
GFBA	81.000 / 81.UGA-0-41026-65		108,036	0
GFBA	81.000 / 81.UGA-0-41026-66		19,236	0
GFBA	81.000 / 81.UGA-0-41026-68		34,128	0
GFBA	81.000 / 81.UGA-0-41026-69		70,006	0
GFBA	81.000 / 81.UGA-0-41026-70		97,487	0
GFBA	81.000 / 81.UGA-0-41026-71		115,628	0
GFBA	81.000 / 81.UGA-0-41026-72		31,354	0
GFBA	81.000 / 81.UGA-0-41026-73		34,226	0
GFBA	81.000 / 81.UGA-0-41026-74		23,841	0
GFBA	81.000 / 81.XFT-0-40631-01		78	0
GFBA	81.000 / 81.XGB-3-23012-01		66,850	0
GFBA	81.000 / 81.XGV-1-11458-01		(1,317)	0
GFBA	81.000 / 81.ZFT-8-88537-01		(35,428)	0
GLAA	81. A. SELLINGER- JOINT APPT		67,566	0
GLAA	81. GREG BOGIN		58,622	0
GLAA	81.AFC-3-23003-09		1,238	0
GLAA	81.ATTN:JOINT APPT C. PACKARD		34,338	0
GLAA	81.JOINT APPT: K JOHNSON		86,815	0
GLAA	81.NREL-S KURTZ/CSM E TOBERER		(917)	0
GLAA	81.UGA-0-41025-073		102,053	0
GLAA	81.UGA-0-41025-24		4,442	0
GLAA	81.UGA-0-41025-27		68,478	0
GLAA	81.UGA-0-41025-28		32,129	0
GLAA	81.UGA-0-41025-29		18,588	0
GLAA	81.UGA-0-41025-30		21,867	0
GLAA	81.UGA-0-41025-34		52,542	0
GLAA	81.UGA-0-41025-35		109,827	0
GLAA	81.UGA-0-41025-36		40,840	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	81.UGA-0-41025-38		47,157	0
GLAA	81.UGA-0-41025-40		70,453	0
GLAA	81.UGA-0-41025-44		55,852	0
GLAA	81.UGA-0-41025-48		85,766	438,982
GLAA	81.UGA-0-41025-50		118,275	0
GLAA	81.UGA-0-41025-51		(126)	0
GLAA	81.UGA-0-41025-52		51,216	0
GLAA	81.UGA-0-41025-54		46,321	0
GLAA	81.UGA-0-41025-55		81,209	0
GLAA	81.UGA-0-41025-56		120,113	0
GLAA	81.UGA-0-41025-57		42,957	0
GLAA	81.UGA-0-41025-59		(366)	0
GLAA	81.UGA-0-41025-60		55,400	0
GLAA	81.UGA-0-41025-62		52,085	0
GLAA	81.UGA-0-41025-63		23,738	0
GLAA	81.UGA-0-41025-64		5,000	0
GLAA	81.UGA-0-41025-65		143,075	0
GLAA	81.UGA-0-41025-66		53,192	0
GLAA	81.UGA-0-41025-67		90,985	0
GLAA	81.UGA-0-41025-68		51,997	0
GLAA	81.UGA-0-41025-69		16,883	0
GLAA	81.UGA-0-41025-70		61,033	0
GLAA	81.UGA-0-41025-71		79,432	0
GLAA	81.UGA-0-41025-72		77,845	0
GLAA	81.UGA-0-41025-75		67,229	0
GLAA	81.UGA-0-41025-76		3,939	0
GLAA	81.UGA-0-41025-77		42,077	0
GLAA	81.UGA-0-41025-78		35,162	0
GLAA	81.UGA-0-41025-79		39,470	0
GLAA	81.UGA-041025-80		252	0
GLAA	81.UGA-0-41025-81		129,885	0
GLAA	81.UGA-0-41025-82		29,529	0
GLAA	81.UGA-0-41025-83		51,851	0
GLAA	81.UGA-0-41025-84		42,249	0
GLAA	81.UGA-0-41025-85		73,655	0
GLAA	81.UGA-0-41025-86		61,255	0
GLAA	81.UGA-0-41025-87		33,332	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	81.UGA-0-41025-88		14,370	0
GLAA	81.UGA-0-41025-89		34,449	0
GLAA	81.UGA-0-41025-90		11,979	0
GLAA	81.UGA-0-41025-91		30,771	0
GLAA	81.UGA-0-41025-92		34,963	0
GLAA	81.XFT-0-40579-01		58,236	0
GLAA	81.XGB-3-23000-01		118,922	0
GLAA	81.ZFA-0-40654-01		(1,720)	0
GLAA	81.ZGB-0-40647-01		27,102	0
R&D - ARRA				
GLAA	81.KXEA-3-33607-57		(1,563)	0
National Security Technologies, LLC				
R&D				
GGBA	81.167138 Task Order No. 01		8,856	0
NORTHWESTERN UNIVERSITY				
R&D				
GGBA	81.049 / 81.CNV0018189 PROJ0009029		4,346	0
OAK RIDGE ASSOCIATED UNIVERSITIES				
R&D				
GFEA	81.108 / 81.14-23071		163,101	0
GFEA	81.108 / 81.SUB#21880		98,859	0
Oak Ridge National Laboratory				
R&D				
GLAA	81.PROPOSAL NO. 10426		36,228	0
Pall Corporation				
R&D				
GLAA	81.PO# 4501463183		35,913	0
Pennsylvania State University				
R&D				
GFBA	81.089 / 81.5004-UC-DOE-3590		160,533	8,306

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Physical Sciences, Inc.

R&D

GGBA 81.1838-001

13,453

0

PLANAR ENERGY

ARRA - R&D

GFBA 81.135 / 81.OCG5371B

(524)

0

PPG Industries, Inc.

R&D

GGBA 81.126 / 81.Phase 3

108,025

0

Praxair, Inc.

R&D

GLAA 81.PO#600116650UO

280,213

0

PRINCETON UNIVERSITY

R&D

GFBA 81.000 / 81.S013341-U

28,208

0

RENSSELAER POLYTECHNIC INSTITUTE

R&D

GFBA 81.049 / 81.A12351

66,166

0

Research Partnership to Secure Energy for America

R&D

GGBA 81.11122-55

269,508

0

GLAA 81.10121-4202-01(KOH)

126,011

49,726

GLAA 81.10122-20 (WU)

353,375

0

GLAA 81.10122-39(CATH)

107,167

42,543

GLAA 81.10122-47

130,432

0

GLAA 81.11122-53

2,047

51,644

GLAA 81.12122-95

474,275

807,323

RTI International-Research Triangle Institute

R&D

GGBA 81.2-340-0213754-51493L

15,068

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

RUTGERS UNIVERSITY

R&D

GLAA	81.112 / 81.S1928953-436005-10361		127,370	0
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SANDIA NATIONAL LABORATORIES

R&D

GFBA	81.000 / 81.1171540		(4,657)	0
GFBA	81.000 / 81.1252637		10,000	0
GFBA	81.000 / 81.1265899		37,041	0
GFBA	81.000 / 81.1271018		(13,785)	0
GFBA	81.000 / 81.1280406		83,961	0
GFBA	81.000 / 81.1360618		(9,701)	0
GFBA	81.000 / 81.1479598		19,043	0
GFBA	81.000 / 81.1485422		42,771	0
GFBA	81.000 / 81.1516770		38,209	0
GFBA	81.000 / 81.1553742		42,542	0
GFBA	81.000 / 81.PO 1441504		68,328	0
GFBA	81.000 / 81.PO 1545533		31,513	0
GFBA	81.000 / 81.PO 943826		(2,201)	0
GFBA	81.049 / 81.1493133		29,516	0
GLAA	81.PO 1415482		49,131	0
GLAA	81.PO1315339		116,986	0
GLAA	81.SPO#1159763		108,373	0

SIMMETRIX

R&D

GFBA	81.000 / 81.OCG5406B - BEE 201		2	0
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SLAC National Accelerator Laboratory

R&D

GGBA	81.117 / 81.106979		(9,826)	0
GGBA	81.122517		(125)	0

SOLID POWER, LLC

R&D

GFBA	81.135 / 81.DE AR0000399		236,405	0
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South Dakota State University

R&D

GGBA	81.079 / 81.3TM146		10,731	0
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STANFORD UNIVERSITY

R&D

GFBA	81.124 / 81.60548661-107908		64,269	0
GLAA	81.087 / 81.010628170		324,950	0

State of Oklahoma

R&D

GLAA	81.049 / 81.AA-5-41302		202,606	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Stony Brook University

R&D

GGBA 81.049 / 81.63761 amend 4

39,058

0

TEXAS A&M UNIVERSITY

R&D

GFBA 81.124 / 81.02-S140240

180,510

0

U.S. Automotive Materials Partnership

R&D

GLAA 81.13-2837-AMP

110,144

0

U.S. Nuclear Regulatory Commission

R&D

GLAA 81.NRC-HQ-14-G-0047

141,326

0

UCAR-NCAR-Nat Ctr for Atmospheric Res

R&D

GGBA 81.Z13-13580

76,132

0

UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH

R&D

GFBA 81.049 / 81.Z12-93536

4,653

0

UNIVERSITY OF CALIFORNIA AT DAVIS

R&D

GFBA 81.049 / 81.201015017-1

681

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

UNIVERSITY OF CALIFORNIA AT SAN DIEGO

R&D

GFBA 81.049 / 81.24389989

11,903

0

UNIVERSITY OF CALIFORNIA, MERCED

R&D

GFBA 81.000 / 81.SA-DE-FG02-07ER6445

41,960

0

University of California, Riverside

R&D

GGBA 81.049 / 81.S-000684

217,437

0

UNIVERSITY OF HOUSTON

R&D

GFBA 81.087 / 81.R-13-0019

10,431

0

UNIVERSITY OF IDAHO

R&D

GFBA 81.121 / 81.ICK222 SB 001 / PO#

62,824

0

University of Illinois

R&D

GGBA 81.049 / 81.2011-04493-05

36,298

0

GGBA 81.087 / 81.2011-03701-01

1,149

0

UNIVERSITY OF NORTH CAROLINA CHAPEL HILL

ARRA - R&D

GFBA 81.049 / 81.5035677 / 5-35677

88,995

0

UNIVERSITY OF SOUTHERN CALIFORNIA

R&D

GLAA 81.PO# 10152826/ 43547979

124,767

0

UNIVERSITY OF TENNESSEE

R&D

GFBA 81.000 / 81.A13-0708-S002

154,334

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

UNIVERSITY OF UTAH

R&D

GFBA 81.049 / 81.10030473-S1

13,432

0

R&D - ARRA

GLAA 81.089 / 81.10015030-CGS

(8,517)

0

UNIVERSITY OF VIRGINIA

R&D

GLAA 81.049 / 81.GQ10044-141999

34,337

0

UNIVERSITY OF WASHINGTON

R&D

GFBA 81.049 / 81.709773

3

0

University of Wisconsin

R&D

GGBA 81.275K144

46,206

0

UNIVERSITY OF WISCONSIN SYSTEM

R&D

GFBA 81.049 / 81.10551-A87

53,499

0

University of Wyoming

R&D

GGBA 81.049 / 81.1000749A-CSU

11,027

0

GGBA 81.122 / 81.1002004 - CSU

3,169

0

UTAH STATE UNIVERSITY

R&D

GFBA 81.135 / 81.13010701

76,202

0

GFCA 81.135 / 81.SUBAWARD 13010702

202,162

0

VAISALA, INC.

R&D

GFBA 81.000 / 81.DE-EE0006898

877

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
WAYNE STATE UNIVERSITY					
R&D					
	GFBA	81.049 / 81.WSU14138		77,670	0
XUV Lasers, Inc.					
R&D					
	GGBA	81.Task Order Number 1		64,605	0
	GGBA	81.Task Order Number 2		8,312	0
Y-12 National Security Complex					
R&D					
	GLAA	81.4300079147		1,833	0
YALE UNIVERSITY					
R&D					
	GLAA	81.135 / 81.C13E11640 (E00150)		475,942	0
PASS-THROUGH PROGRAMS FROM: Total				19,312,876	1,847,806
DEPARTMENT OF ENERGY Total				46,692,914	3,055,703
DEPARTMENT OF ENERGY Total				46,692,914	3,055,703
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D					
	GFEA	93.600		335,231	17,313
	GFEA	93.647		489,694	130,174
	GFEA	93.652		265,932	177,747
	GFEA	93.670		21,334	62,653
DIRECT FROM: Total				1,112,191	387,887

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:					
OLMSTED COUNTY					
R&D					
GFEA	93.605	/ 93.5166-6037-16620		150,947	0
University of Illinois					
R&D					
GFEA	93.658	/ 93.2013-04759-01		(8,074)	0
UNIVERSITY OF WASHINGTON					
R&D					
GFBA	93.600	/ 93.726451		808	0
GFBA	93.600	/ 93.755019		15,036	0
PASS-THROUGH PROGRAMS FROM: Total				158,717	0
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				1,270,908	387,887
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D					
GFEA	93.043			9,692	0
GFEA	93.433			51,448	0
GFEA	93.631			244,235	88,513
DIRECT FROM: Total				305,375	88,513
PASS-THROUGH PROGRAMS FROM:					
LARIMER COUNTY DEPT OF HUMAN SERVICES					
R&D					
GFEA	93.632	/ 93.AWD-140998		16,581	0
GFEA	93.632	/ 93.AWD-151904		130,818	0
PASS-THROUGH PROGRAMS FROM: Total				147,399	0
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				452,774	88,513

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

R&D

GFEA 93.226

2,197,908

437,420

DIRECT FROM: Total

2,197,908

437,420

PASS-THROUGH PROGRAMS FROM:

BRIGHAM AND WOMENS HOSPITAL

R&D

GFEA 93.226 / 93.109677

35,961

0

DENVER HEALTH AND HOSPITAL AUTHORITY

R&D

GFEA 93.226 / 93.E3604B-2

171,745

0

GFEA 93.226 / 93.E3604B-4

76,219

0

DUKE UNIVERSITY

R&D

GFEA 93.226 / 93.2039717

122,865

0

KAISER FOUNDATION HEALTH PLAN COLORADO

R&D

GFEA 93.226 / 93.09DMAGI-05-UCD

2,680

0

GFEA 93.226 / 93.11JGLAN-01-UCDM1

6,079

0

GFEA 93.226 / 93.R01HS021492

4,621

0

NORTHWESTERN UNIVERSITY

R&D

GFEA 93.226 / 93.320946-02-02

18,402

0

GFEA 93.226 / 93.60037079 CHC

8,102

14,614

OREGON HEALTH SCIENCES UNIVERSITY

R&D

GFEA 93.226 / 93.1003199_SNOCAP

113,837

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
UNIVERSITY OF TEXAS SW MEDICAL CENTER					
R&D					
	GFEA	93.226 / 93.GMO-140313		4,000	0
PASS-THROUGH PROGRAMS FROM: Total				564,511	14,614
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				2,762,419	452,034
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ARRA - R&D					
	GFEA	93.715		(16)	(19,447)
DIRECT FROM: Total				(16)	(19,447)
PASS-THROUGH PROGRAMS FROM:					
ACADEMYHEALTH					
ARRA - R&D					
	GFEA	93.715 / 93.U13HS19564-01		24,983	0
PASS-THROUGH PROGRAMS FROM: Total				24,983	0
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				24,967	(19,447)
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D					
	GFBA	93.136		1,019,373	174,034
	GFEA	93.061		(343)	0
	GFEA	93.064		(4,172)	0
	GFEA	93.065		8,745	0
	GFEA	93.073		928,972	82,903
	GFEA	93.135		871,183	109,597
	GFEA	93.185		724,146	54,614
	GFEA	93.262		39,386	0
	GFEA	93.283		292,589	74,613

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.945		662,348	0
GGBA	93.262 / 93.1 R21OH010050-02		(305)	0
GGBA	93.262 / 93.1U01OH010840-01 REVISED		151,390	0
GGBA	93.262 / 93.5 U54 OH008085-10		19,000	0
GGBA	93.262 / 93.5R01OH010295-04		308,910	176,146
GGBA	93.262 / 93.5R21OH010117-02 REVISED		56,394	0
GGBA	93.262 / 93.5U54OH008085-10		174,078	140,810
GGBA	93.262 / 93.5U54OH008085-11 REVISED		357,814	158,805
GLAA	93.262 / 93.5U60OH010017-03		38,338	0
GLAA	93.262 / 93.OH14004MINESAFHLTH14		345,892	0
DIRECT FROM: Total			5,993,738	971,522
PASS-THROUGH PROGRAMS FROM:				
AMERICAN THROMBOSIS AND HEMOSTASIS NETWO				
R&D				
GFEA	93.184 / 93.ATHN2011001-PI-3		22,755	0
GFEA	93.184 / 93.ATHN2011001-PI-4		16,608	0
GFEA	93.184 / 93.ATHN2011001-VIII-2		(7,806)	0
GFEA	93.184 / 93.ATHN2011001-VIII-3		49,772	112,796
GFEA	93.184 / 93.ATHN2011001-VIII-4		44,612	23,713
GFEA	93.283 / 93.ATHN2011002-HTC15-3		1,264	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORI				
R&D				
GFEA	93.065 / 93.56400-200-441-13-01		15,112	0
GFEA	93.065 / 93.56400-200-441-14-01		813	0
GFEA	93.065 / 93.56400-200-441-15-01		50,028	0
BRIGHAM AND WOMENS HOSPITAL				
R&D				
GFEA	93.939 / 93.AWD-153474		132,053	0
CENTER FOR CONSTRUCTION RESEARCH AND TRA				
R&D				
GFEA	93.262 / 93.3001-603-01		54,629	57,933

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DENVER HEALTH AND HOSPITAL AUTHORITY

R&D

GFEA 93.531 / 93.E3176E-2

6,830

0

GFEA 93.939 / 93.E3979-1

75,252

0

NATIONWIDE CHILDRENS HOSPITAL

R&D

GFEA 93.136 / 93.254912

13,117

0

GFEA 93.136 / 93.5243HD

130,038

0

NATL JEWISH HOSPITAL

R&D

GFEA 93.938 / 93.5 P20HL113445-02

(15,574)

0

GFEA 93.938 / 93.5 P20HL113445-03

61,072

0

The Center to Protect Workers Rights

R&D

GGBA 93.262 / 93.3005-008-01

77,921

0

UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO

R&D

GFEA 93.067 / 93.7430SC

39,215

0

UNIVERSITY OF MARYLAND BALTIMORE COUNTY

R&D

GFBA 93.712 / 93.1200674 / PO SR0000

236,644

0

UNIVERSITY OF MICHIGAN

R&D

GFEA 93.185 / 93.3002279565_AMD02

48,982

0

UNIVERSITY OF NORTH CAROLINA CHAPEL HILL

R&D

GFEA 93.136 / 93.5-53451

(5,703)

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
University of South Carolina					
R&D					
GFBA	93.283	/ 93.15-2763/11520-FB44		206,831	0
GFEA	93.283	/ 93.PO#81681		70,112	0
GFEA	93.283	/ 93.SUB#15-2764		169,743	0
WESTAT, INC					
R&D					
GFEA	93.939	/ 93.6101-S035		(263,381)	157,204
GFEA	93.939	/ 93.6101-S035_MOD 6		353	0
GFEA	93.939	/ 93.6101-S035_MOD06		505,379	15,781
GFEA	93.939	/ 93.8530-S035		464,657	0
PASS-THROUGH PROGRAMS FROM: Total				2,201,328	367,427
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				8,195,066	1,338,949
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D					
GFEA	93.777			246,085	0
GFEA	93.779			31,467	0
DIRECT FROM: Total				277,552	0
PASS-THROUGH PROGRAMS FROM:					
ABT ASSOCIATES INC					
R&D					
GFEA	93.793	/ 93.SUB#43887		259,558	0
DENVER HEALTH AND HOSPITAL AUTHORITY					
R&D					
GFEA	93.610	/ 93.E3349K-2		21,200	0
GFEA	93.779	/ 93.AWD-154610		4,526	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
INSIGHT POLICY RESEARCH					
R&D					
GFEA	93.793	/ 93.APP144518		733,916	0
METRO COMMUNITY PROVIDER NETWORK					
R&D					
GFEA	93.610	/ 93.141715		143,712	0
PASS-THROUGH PROGRAMS FROM: Total				1,162,912	0
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				1,440,464	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D					
GFEA	93.000			6,874	0
GLAA	93.13IPA1313347			1,131	0
DIRECT FROM: Total				8,005	0
PASS-THROUGH PROGRAMS FROM:					
ASSOCIATION OF UNIVERSITY CNTRS ON DISAB					
R&D					
GFEA	93.000	/ 93.470		(787)	0
BROWN UNIVERSITY					
R&D					
GFEA	93.000	/ 93.270199		(529)	0
JAEB CENTER FOR HEALTH RESEARCH					
R&D					
GFEA	93.000	/ 93.U01 HD41890		(1)	0
OREGON HEALTH SCIENCES UNIVERSITY					
R&D					
GGBA	93.APULM0142-CSU			1,003	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PORTLAND STATE UNIVERSITY					
R&D					
GFEA	93.000	/ 93.AWD-152483		3,347	0
RAND CORPORATION					
R&D					
GFEA	93.000	/ 93.9920140018		48,209	0
SOLIGENIX					
R&D					
GFBA	93.000	/ 93.OCG5277B		25,026	0
St. Jude Medical, Inc.					
R&D					
GGBA	93.111663050	-7601099		170,828	0
THE SCRIPPS RESEARCH INSTITUTE					
R&D					
GGBA	93.PO #5-50654			180,368	0
GGBA	93.PO# 5-52164			33,124	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
R&D					
GFEA	93.000	/ 93.AWD-141021		9,477	0
UNIVERSITY OF MICHIGAN					
R&D					
GGBA	93.3003436955			20,491	0
PASS-THROUGH PROGRAMS FROM: Total				490,556	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				498,561	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

R&D

GFEA	93.103		462,194	334,977
GGBA	93.103 / 93.5U18FD004038-02 Revised		31,551	0
GGBA	93.103 / 93.5U18FD004307-02		356	0
GGBA	93.103 / 93.5U18FD004639-03		11,013	0

DIRECT FROM: Total

505,114 334,977

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF CINCINNATI

R&D

GFEA	93.103 / 93.008827-002		131,296	0
GFEA	93.103 / 93.8222		418,061	0

University of Maryland, Baltimore

R&D

GLAA	93.103 / 93.SR00003082 / 3420		41,228	0
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PASS-THROUGH PROGRAMS FROM: Total

590,585 0

FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

1,095,699 334,977

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

R&D

GFEA	93.110		812,724	103,703
GFEA	93.153		426,037	100,600
GFEA	93.247		365,242	0
GFEA	93.301		560	0
GFEA	93.359		581,355	0
GFEA	93.365		46,816	6,257
GFEA	93.888		156,843	118,416

DIRECT FROM: Total

2,389,577 328,976

PASS-THROUGH PROGRAMS FROM:

ARKANSAS CHILDREN'S HOSPITAL

R&D

GFEA	93.110 / 93.AWD-143338		8,165	0
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COLUMBIA UNIVERSITY

ARRA - R&D

GFEA	93.418 / 93.7(ACCT#5-39621)		6,498	35,092
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R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.127 / 93.2 (GG006266-04)		101,229	0
GFEA	93.127 / 93.2(GG006266-03)		21,069	0
LIPOSCIENCE				
R&D				
GFEA	93.186 / 93.AWD-141035		32,013	8,400
MASSACHUSETTS GENERAL HOSPITAL				
R&D				
GFEA	93.110 / 93.220039		10,502	0
GFEA	93.110 / 93.220039_AMD01		(4,542)	0
GFEA	93.110 / 93.220040		9,288	73,938
PUEBLO COMMUNITY HEALTH CENTER				
R&D				
GFEA	93.918 / 93.AWD-151259		19,171	0
TEXAS HEALTH INSTITUTE				
R&D				
GFEA	93.110 / 93.AWD102743		568	0
GFEA	93.110 / 93.AWD-141200		(3,433)	0
GFEA	93.110 / 93.AWD-144601		45,404	0
GFEA	93.110 / 93.AWD-150443		36,739	0
GFEA	93.110 / 93.AWD-153221		3,589	0
GFEA	93.110 / 93.U22MC10761		(2,835)	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL				
R&D				
GFEA	93.155 / 93.5-58757_YR03		(98,676)	0
UNIVERSITY OF UTAH				
R&D				
GFEA	93.251 / 93.10019947		1,507	0
GFEA	93.251 / 93.10019947-02		(454)	0
GFEA	93.251 / 93.10019947-02_AMD03		51,453	0
WESTAT, INC				
R&D				
GFEA	93.822 / 93.8846.07-S02		48,399	0
GFEA	93.822 / 93.8846.70-S01		185,965	0
PASS-THROUGH PROGRAMS FROM: Total			471,619	117,430
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total			2,861,196	446,406
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
DIRECT FROM:				
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
R&D				
GFBA	93.123		4,757	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DIRECT FROM: Total

4,757

0

PASS-THROUGH PROGRAMS FROM:

MONTANA-WYOMING TRIBAL LEADERS COUNCIL

R&D

GFEA 93.933 / 93.U26IHS300285/03

16,666

0

UNIVERSITY OF PITTSBURG

R&D

GFEA 93.443 / 93.AWD-143788

5,196

0

PASS-THROUGH PROGRAMS FROM: Total

21,862

0

INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

26,619

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

R&D

GLAA 93.200-2009-31409

156,644

0

GLAA 93.PO#211-2014-60050

167,817

0

DIRECT FROM: Total

324,461

0

NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

324,461

0

NATIONAL INSTITUTE OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

NATIONAL INSTITUTE OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

R&D

GFEA 93.209

24,446

0

DIRECT FROM: Total

24,446

0

NATIONAL INSTITUTE OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

24,446

0

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

ARRA - R&D

GFEA 93.701

0

(47,068)

ARRA: R&D

GGBA 93.702 / 93.1C06RR030510-01 REV

35,101

0

R&D

GFBA 93.113

68,575

0

GFBA 93.121

1,603,187

268,026

GFBA 93.173

115,248

0

GFBA 93.233

330,694

53,517

GFBA 93.242

4,135,477

301,076

GFBA 93.273

380,492

123,502

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY

CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	93.279		2,049,742	209,626
GFBA	93.282		4,046	0
GFBA	93.286		1,195,595	699,048
GFBA	93.310		545,445	0
GFBA	93.351		1,424,993	0
GFBA	93.389		(32)	0
GFBA	93.393		741,567	0
GFBA	93.394		939,843	247,583
GFBA	93.395		114,590	0
GFBA	93.396		140,183	99,765
GFBA	93.398		329,676	0
GFBA	93.701		421	0
GFBA	93.837		1,533,105	411,355
GFBA	93.846		1,524,956	17,000
GFBA	93.847		479,439	22,035
GFBA	93.853		214,183	11,889
GFBA	93.855		1,492,372	107,134
GFBA	93.859		8,917,788	1,135,807
GFBA	93.865		2,826,498	796,277
GFBA	93.866		2,351,796	206,724
GFBA	93.867		343,375	0
GFBA	93.879		16,604	0
GFCA	93.865		89,530	408,325
GFEA	93.113		4,701,488	895,088
GFEA	93.121		5,717,070	548,235
GFEA	93.173		4,468,304	242,405
GFEA	93.213		104,207	0
GFEA	93.242		4,434,195	255,323
GFEA	93.273		3,203,954	189,245
GFEA	93.279		3,476,106	494,724
GFEA	93.286		591,361	852,233
GFEA	93.307		833,041	309,006
GFEA	93.310		91,916	0
GFEA	93.350		7,520,084	5,708,918
GFEA	93.351		2,604,229	0
GFEA	93.361		492,595	0
GFEA	93.389		(79)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.393		5,673,741	302,931
GFEA	93.394		919,361	815,107
GFEA	93.395		3,308,247	121,801
GFEA	93.396		4,657,777	140,304
GFEA	93.397		2,483,066	(181)
GFEA	93.398		1,749,459	13,971
GFEA	93.399		152,301	14,122
GFEA	93.837		8,056,348	1,700,928
GFEA	93.838		7,925,340	1,602,869
GFEA	93.839		491,732	62,656
GFEA	93.846		3,409,070	561,327
GFEA	93.847		21,879,886	1,967,932
GFEA	93.849		7,167	0
GFEA	93.853		10,319,088	1,387,992
GFEA	93.855		10,632,250	1,450,759
GFEA	93.859		7,104,749	415,512
GFEA	93.865		7,435,660	1,441,119
GFEA	93.866		2,851,078	606,873
GFEA	93.867		3,004,304	692,240
GFEA	93.879		762,702	0
GGBA	93.113 / 93.1K22ES023815-01A1		4,998	0
GGBA	93.113 / 93.1R21ES024183-01		169,952	14,002
GGBA	93.113 / 93.1R21ES024719-01		39,653	0
GGBA	93.113 / 93.3R01ES020017-03S1		7,762	0
GGBA	93.113 / 93.3R01ES020017-04S2		2,701	0
GGBA	93.113 / 93.3R01ES023688-01A1S1		3,495	0
GGBA	93.113 / 93.3R21ES022810-02S1		219,317	0
GGBA	93.113 / 93.4R00ES022631-03		76,789	10,213
GGBA	93.113 / 93.5R00ES022269-04		204,621	0
GGBA	93.113 / 93.5R01ES020017-04 REVISED		331,861	93,461
GGBA	93.113 / 93.5R01ES021454-05		295,027	69,107
GGBA	93.113 / 93.5R01ES021656-03 REVISED		306,599	0
GGBA	93.113 / 93.5R01ES023688-02		253,786	19,916
GGBA	93.242 / 93.2R01MH061376-12A1		266,443	76,993
GGBA	93.279 / 93.1R01DA035141-02		445,097	0
GGBA	93.279 / 93.2R01DA003371-27A1		46,245	0
GGBA	93.279 / 93.5R01DA032562-03		289,003	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	93.286 / 93.1R01EB012048-03 revised		222,166	51,693
GGBA	93.286 / 93.1R03EB019184-01		20,442	0
GGBA	93.286 / 93.1R21EB014520-02		16,263	0
GGBA	93.286 / 93.1R21EB016838-02		32,583	0
GGBA	93.286 / 93.1R21EB016869-NCE		94,269	24,649
GGBA	93.351 / 93.1G20OD016124-01 REVISED		271,373	0
GGBA	93.351 / 93.5 K01OD010911-05 REVISED		56,929	0
GGBA	93.351 / 93.5 T32OD010437-12 REVISED		285	0
GGBA	93.351 / 93.5 T32OD010437-13		322,084	0
GGBA	93.351 / 93.5K01OD010971-05		17,848	0
GGBA	93.351 / 93.5K01OD016997-02		83,073	0
GGBA	93.351 / 93.5R25OD010459-03		81,693	0
GGBA	93.351 / 93.5T32OD012201-02		75,312	0
GGBA	93.351 / 93.5T35OD015130-03		43,039	0
GGBA	93.393 / 93.2R01CA100693-10A1		247,874	0
GGBA	93.393 / 93.5R01CA052626-21		(860)	0
GGBA	93.393 / 93.5R01CA055035-19 revised		72,383	0
GGBA	93.393 / 93.5R01CA100693-09		(823)	0
GGBA	93.393 / 93.5R01CA172375-03		260,636	0
GGBA	93.393 / 93.5R21CA161472-02		26,544	0
GGBA	93.394 / 93.5R21CA140080-03		(6)	0
GGBA	93.395 / 93.2R01CA070375-19		47,398	52,559
GGBA	93.395 / 93.5 R01 CA070375-17 revised		0	5,184
GGBA	93.395 / 93.5R01CA152314-05		138,238	54,078
GGBA	93.396 / 93.1R21CA175937-NCE		143,972	0
GGBA	93.398 / 93.1F32CA165721-03		51,014	0
GGBA	93.3R01GM080442--07		9,906	0
GGBA	93.837 / 93.1R01HL119824-02		385,591	0
GGBA	93.837 / 93.1R01HL122770-01A1		93,674	17,993
GGBA	93.837 / 93.3R01HL106186-03 REVISED		100,187	0
GGBA	93.837 / 93.5 R01HL 095573-05		157,081	0
GGBA	93.837 / 93.5R01HL111060-03		406,778	0
GGBA	93.839 / 93.1R01HL106186-04		245,085	0
GGBA	93.846 / 93.1-5 R21AR060464-01-03		3	0
GGBA	93.846 / 93.1R21AR057341-01		(2,142)	0
GGBA	93.846 / 93.5R01AR059247-05 REVISED		241,167	0
GGBA	93.847 / 93.5K01DK087777-04		39,720	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	93.847 / 93.5R01DK072017-08		167,691	0
GGBA	93.847 / 93.5R01DK078749-08		256,603	0
GGBA	93.847 / 93.5R03DK099425-02		69,061	0
GGBA	93.847 / 93.7R01DK105826-02		51,267	0
GGBA	93.853 / 93.1F31NS08776201A1		27,829	0
GGBA	93.853 / 93.1R21NS087331-01A1		96,384	0
GGBA	93.853 / 93.1R21NS091927-01		41,127	0
GGBA	93.853 / 93.3R01NS075214-03S1		45,171	0
GGBA	93.853 / 93.5 R01 NS075214-03		184,489	0
GGBA	93.853 / 93.5K01NS064217-04		55,879	0
GGBA	93.853 / 93.5R01NS040334-13		386,468	0
GGBA	93.853 / 93.5R01NS061902-05		587,093	0
GGBA	93.853 / 93.5R01NS080153-03		343,164	189,594
GGBA	93.853 / 93.5R01NS085142-02		325,645	0
GGBA	93.853 / 93.7R01NS052770-06 revised		93,729	0
GGBA	93.855 / 93.1 R56 AI095101-01A1 REVISED		1,334	0
GGBA	93.855 / 93.1R01AI112956-02		409,379	0
GGBA	93.855 / 93.1R01AI114675-01		218,026	0
GGBA	93.855 / 93.1R03AI108392-02		69,700	0
GGBA	93.855 / 93.1R03AI115171-01		16,144	0
GGBA	93.855 / 93.1R21AI094338-01A1		97,906	0
GGBA	93.855 / 93.1R21AI105585-01A1		122,776	78,529
GGBA	93.855 / 93.1R21AI111168-01 REVISED		242,179	0
GGBA	93.855 / 93.1U01AI115619-01		49,687	5,645
GGBA	93.855 / 93.4R33AI100186-04		114,881	231,444
GGBA	93.855 / 93.5 R01 AI046435-12		7,320	0
GGBA	93.855 / 93.5 R01 AI073255-05 REVISED		(2,467)	0
GGBA	93.855 / 93.5 R01 AI080486-05		4,916	476
GGBA	93.855 / 93.5 R01AI064798-10		323,215	100,889
GGBA	93.855 / 93.5 R01AI083368-05		106,811	0
GGBA	93.855 / 93.5 R01AI094349-03		462,869	0
GGBA	93.855 / 93.5 R21 AI092002-02		(391)	0
GGBA	93.855 / 93.5 U54 AI065357-05		1	0
GGBA	93.855 / 93.5 U54 AI065357-07		145,209	0
GGBA	93.855 / 93.5 U54 AI065357-07PO 4700024888		1	0
GGBA	93.855 / 93.5F31AI104195-03		34,591	0
GGBA	93.855 / 93.5K25AI089945-05		108,725	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	93.855 / 93.5R01AI059130-NCE		187,438	0
GGBA	93.855 / 93.5R01AI067380-09		262,011	50,448
GGBA	93.855 / 93.5R01AI089718-04 REVISED		257,430	0
GGBA	93.855 / 93.5R01AI093634-05		361,260	0
GGBA	93.855 / 93.5R01AI097550-03		208,352	129,090
GGBA	93.855 / 93.5R01AI100845-03		377,311	0
GGBA	93.855 / 93.5R01AI106733-03		252,595	84,307
GGBA	93.855 / 93.5R03AI095918-02		21,224	28,000
GGBA	93.855 / 93.5R21AI100228-02		0	11,156
GGBA	93.855 / 93.5R21AI094163-02		2,749	0
GGBA	93.855 / 93.5R21AI099534-02 REVISED		104,217	0
GGBA	93.855 / 93.5R21AI100186-02		1,439	23,891
GGBA	93.855 / 93.5R21AI101864-02 REVISED		18,732	0
GGBA	93.855 / 93.5R21AI102210-02		40	0
GGBA	93.855 / 93.5R21AI106779-02		197,653	0
GGBA	93.855 / 93.5R21AI107254-02		242,197	0
GGBA	93.855 / 93.5R21AI109238-02		193,370	0
GGBA	93.855 / 93.5R21AI109463-02		142,657	0
GGBA	93.855 / 93.5R21AI111588-02		167,728	0
GGBA	93.855 / 93.5R21AI112486-02		179,412	0
GGBA	93.855 / 93.5R33AI100228-04		168,074	144,900
GGBA	93.855 / 93.5U01AI088647-04 REVISED		41,090	17,883
GGBA	93.855 / 93.5U01AI088647-05		217,121	196,898
GGBA	93.855 / 93.5U54AI065357-09		430,009	315,869
GGBA	93.855 / 93.7R01AI055043-11 Revised		95,297	0
GGBA	93.859 / 93.1F31GM113580-01 REVISED		14,841	0
GGBA	93.859 / 93.1R01GM107520-02		284,374	16,492
GGBA	93.859 / 93.1R01GM110560-01		26,149	0
GGBA	93.859 / 93.1R01GM114247-01		40,882	0
GGBA	93.859 / 93.2R01GM045916-nce		19,649	0
GGBA	93.859 / 93.2R01GM072586-10		87,646	0
GGBA	93.859 / 93.3R01GM072586-08 (S1) REVISED		63,383	0
GGBA	93.859 / 93.3R01GM107520-02S1		1,018	0
GGBA	93.859 / 93.5F31GM109728-02 revised		29,640	0
GGBA	93.859 / 93.5F32GM103200-03		56,725	0
GGBA	93.859 / 93.5P01GM088409-NCE		941,120	0
GGBA	93.859 / 93.5R01 GM083335-08		238,637	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	93.859 / 93.5R01GM0088371-05		150,338	0
GGBA	93.859 / 93.5R01GM067777-11		252,978	0
GGBA	93.859 / 93.5R01GM080442-08		132,108	0
GGBA	93.859 / 93.5R01GM083944-08		145,663	0
GGBA	93.859 / 93.5R01GM084020-07		246,864	33,296
GGBA	93.859 / 93.5R01GM084136-04 REVISED		15,773	0
GGBA	93.859 / 93.5R01GM096192-04		12,497	0
GGBA	93.859 / 93.5R01GM097452-NCE		275,659	0
GGBA	93.859 / 93.5R01GM098401-04S1		290,375	0
GGBA	93.859 / 93.5R01GM105991-03		232,243	66,013
GGBA	93.859 / 93.5R01GM109888-02		261,998	64,214
GGBA	93.859 / 93.7R01GM100329-05 revised		241,312	0
GGBA	93.865 / 93.1F31HD080261-01A1		18,489	0
GGBA	93.865 / 93.5K01HD068170-04		134,159	0
GGBA	93.865 / 93.5R00HD069516-04		192,275	0
GGBA	93.865 / 93.5R01HD065943-05		245,941	0
GGBA	93.866 / 93.1R01AG049668-01		18,229	0
GGBA	93.866 / 93.1R03AG034352-01A2		(1,706)	6,908
GGBA	93.866 / 93.1R21AG041379-01A1		2,146	0
GGBA	93.866 / 93.5R01AG042569-03		347,194	12,672
GGBA	93.866 / 93.5R03AG047132-02		80,677	0
GGBA	93.866 / 93.5R21AG044812-02		178,642	0
GGBA	93.867 / 93.5 R01EY019051-05		95,066	0
GGBA	93.989 / 93.5D43TW001130-10		242,925	0
GGBA	93.HHSN272201000009I/HHSN27200001		924,842	0
GGBA	93.HHSN272201000009I/HHSN27200003		598,124	0
GGBA	93.HHSN272201000009I/HHSN27200004		337,273	0
GKAA	93.242		62,737	0
GKAA	93.855		66,742	0
GKAA	93.859		59,788	0
GLAA	93.143 / 93.1R01ES020917-01		55,491	51,394
GLAA	93.143 / 93.1R01ES024358-01		24,356	16,415
GLAA	93.839 / 93.1R01HL120728-01A1		53,722	6,478
GLAA	93.846 / 93.1R15AR060011-01-REVISED		(18,479)	0
GLAA	93.853 / 93.1R21NS082933-01A15R21NS0829332		155,148	0
GLAA	93.855 / 93.5R01A1079347-04		(3,592)	16,300
GLAA	93.865 / 93.1R03HD0775946-01A1		47,056	0
DIRECT FROM: Total			199,343,349	30,254,109
PASS-THROUGH PROGRAMS FROM:				
ACRIN				
R&D				
GFEA	93.394 / 93.ACRIN-6654		(4,530)	0
GFEA	93.395 / 93.U10CA180820-01-COLO		32,562	0
GFEA	93.397 / 93.AWD-133320		1,683	0
ALBERT EINSTEIN COLLEGE OF MEDICINE				
R&D				
GFEA	93.864		(1,156)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.864 / 93.31568H		88,318	0
GFEA	93.864 / 93.9-526-3534		(51,237)	0
GFEA	93.864 / 93.9-526-5706		50,745	0
GGBA	93.173 / 93.9-526-6201 Amd #5		30,213	0
ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y				
R&D				
GFEA	93.865 / 93.31568O		57,020	0
GFEA	93.866 / 93.61594A		9,490	0
AMERICAN COLLEGE OF RADIOLOGY				
R&D				
GFEA	93.395 / 93.ACOR CA21661		41,669	0
GFEA	93.395 / 93.CA021661		50,064	0
ANN & ROBERT H. LURIE CHILDRENS HOSPITAL				
R&D				
GFEA	93.837 / 93.901477-DENVER		15,791	2,415
GFEA	93.837 / 93.901477-DENVER_AMD01		4,098	0
AUTISM SPEAKS				
R&D				
GFEA	93.242 / 93.ATNBIO-CHCD-2012		(6,848)	0
BAYLOR COLLEGE OF MEDICINE				
R&D				
GFBA	93.847 / 93.101964216		77,367	0
GFEA	93.847 / 93.R01DK053456		8,700	0
BENAROYA RESEARCH INSTITUTE AT VIRGINIA				
R&D				
GFEA	93.855 / 93.FY13109802		49,555	0
GFEA	93.855 / 93.FY14109806		113,854	0
GFEA	93.855 / 93.FY14109809		7,040	0
GFEA	93.855 / 93.FY14ITN066		19,152	0
GFEA	93.855 / 93.FY14ITN083		3,356	0
GFEA	93.855 / 93.FY15109802		73,692	0
GFEA	93.855 / 93.FY15109803		25,796	0
GFEA	93.855 / 93.SUB#FY15109804		6,975	0
Boulder Nonlinear Systems, Inc.				
R&D				
GLAA	93.242 / 93.2R42MH102201-02		46,583	0
GLAA	93.242 / 93.CSM10702		19,012	0
BRIGHAM AND WOMENS HOSPITAL				
R&D				
GFBA	93.233 / 93.108591		313,665	0
GFEA	93.233 / 93.SUB#108591		34,666	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.837 / 93.MGH# 224883		435	0
GFEA	93.837 / 93.PS#108025		4,548	0
GFEA	93.837 / 93.PS#225708		1,008	0
GFEA	93.838 / 93.103118		9	0
GFEA	93.838 / 93.108916		47,595	0
GFEA	93.838 / 93.111625		52,913	0
GFEA	93.846 / 93.111166		1,370	0
GFEA	93.855 / 93.108370		(1,590)	0
GFEA	93.855 / 93.110007		4,788	0
GFEA	93.855 / 93.110009		12,751	0
GFEA	93.855 / 93.110236		23,152	0
GFEA	93.855 / 93.AWD-143207		2,928	0
GFEA	93.855 / 93.AWD-144557		220,472	0
GGBA	93.855 / 93.111898		19,694	0
GGBA	93.855 / 93.111899		13,495	0
GGBA	93.855 / 93.111900		1,303	0
GGBA	93.855 / 93.111903		1,388	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

BROAD INSTITUTE

R&D

GFBA 93.310 / 93.5230121-5500000604

8,077

0

Butler Hospital

R&D

GKAA 93.279 / 93.9006-8314

22,391

0

CALIFORNIA INSTITUTE OF TECHNOLOGY

R&D

GFBA 93.279 / 93.19-1089866

249,643

0

GFBA 93.859 / 93.68-1089974

197,976

0

CASE WESTERN RESERVE UNIVERSITY

R&D

GFEA 93.846 / 93.RES508765

8,345

0

GFEA 93.846 / 93.RES509518

41,761

0

GGBA 93.RES508084 Mod 7

88,327

0

CENTRE FOR ADDICTION AND MENTAL HEALTH

R&D

GFBA 93.242 / 93.OCG5396B

3,182

0

CHILDRENS HOSPITAL

R&D

GFEA 93.855 / 93.G0100279

15,907

0

GFEA 93.855 / 93.G0100279_AMD02

12,252

0

GFEA 93.865 / 93.G0100125/POLANER

3,007

0

CHILDREN'S HOSPITAL BOSTON

R&D

GFBA 93.879 / 93.88632

48,278

0

CHILDREN'S HOSPITAL LOS ANGELES

R&D

GFEA 93.839 / 93.8018-RGF004969

(596)

0

GFEA 93.855 / 93.P2013-0259_UCO_14_1

160,081

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

CHILDREN'S HOSPITAL PHILADELPHIA

R&D

GFEA	93.242 / 93.320898		96,644	0
GFEA	93.242 / 93.951218RSUB		(921)	0
GFEA	93.393 / 93.95080RSUB#20126		88	0
GFEA	93.393 / 93.ACTIVITY# 20126		(234)	0
GFEA	93.865 / 93.ACTIVITY #325826031		5,041	0

CHILDRENS RESEARCH INSTITUTE

R&D

GFEA	93.173 / 93.30001518-13-02		3,040	0
GFEA	93.173 / 93.30001518-14-02		23,784	0
GFEA	93.865 / 93.2201790		(3)	0
GFEA	93.865 / 93.30000744-13-04		(8,151)	0

CINCINNATI CHILDREN'S HOSPITAL MEDICAL C

R&D

GFEA	93.837 / 93.109363_AMD01		35,898	0
GFEA	93.837 / 93.109363_AMD02		(18,360)	0
GFEA	93.837 / 93.SUB#135410		51,171	0
GFEA	93.847 / 93.110356		8,671	0
GFEA	93.853 / 93.109540		(2)	0
GFEA	93.853 / 93.109540_AMD01		4,104	0
GFEA	93.855 / 93.133848		41,451	0
GFEA	93.856 / 93.135409		7,763	0
GFEA	93.856 / 93.AWD-141241		31,052	0

CLEMSON UNIVERSITY

R&D

GFEA	93.113 / 93.1737-209-2010273		16,017	0
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CLEVELAND CLINIC FOUNDATION

R&D

GFBA	93.286 / 93.563-SUB / 540-SUB		12,598	0
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COLLABORATIVE RESEARCH CENTER FOR AMERIC

R&D

GFEA	93.307 / 93.SR-2015-11		52,790	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

COLUMBIA UNIVERSITY

R&D

GFBA 93.286 / 93.5-29052

2,740

0

GFEA 93.853 / 93.20 (GG006326-05)

3,978

151

CONNECTICUT COLLEGE

R&D

GFEA 93.396 / 93.141581-A

2,452

0

Creare LLC

R&D

GKAA 93.173 / 93.2R44DC012861-02

47,288

0

Crestone, Inc.

R&D

GGBA 93.859 / 93.PO#614

10,012

0

Cytex Therapeutics, Inc.

R&D

GGBA 93.866 / 93.Prime 1R41AG047014-01

129,324

0

DANA-FARBER/PARTNERS CANCER CARE

R&D

GFEA 93.847 / 93.1216401

195,714

0

DENVER HEALTH AND HOSPITAL AUTHORITY

R&D

GFEA 93.399 / 93.3U01CA116903-05S3

(172)

0

Drexel University

R&D

GGBA 93.855 / 93.003526-00002

2,067

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DUKE UNIVERSITY

R&D

GFBA	93.242 / 93.15-NIH-1033		48,357	0
GFBA	93.837 / 93.2031808		80,661	0
GFEA	93.273 / 93.2033370		253,720	0
GFEA	93.361 / 93.2034352		19,698	0
GFEA	93.361 / 93.203-8501		544,703	0
GFEA	93.395 / 93.7U10CA76001		5,131	0
GFEA	93.838 / 93.2033953		15,008	0
GFEA	93.855 / 93.2030944		(16,082)	0
GFEA	93.855 / 93.C10-ASC01-UCD		10,388	0
GFEA	93.855 / 93.D10-ASCI-UCD		32,962	0

EASTERN VIRGINIA MEDICAL SCHOOL

R&D

GFEA	93.855 / 93.1R01AI112009-01		41,148	0
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EMMES CORPORATION

R&D

GFEA	93.853 / 93.AWD-121572		15,056	0
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EMORY UNIVERSITY, ATLANTA

R&D

GFEA	93.285 / 93.T075117		(14,396)	0
GFEA	93.285 / 93.T258828		114,438	0
GFEA	93.853 / 93.U54NS065701		3,858	0
GFEA	93.855 / 93.SUB#S698161		1,414	0
GFEA	93.855 / 93.T075116		48	0
GFEA	93.855 / 93.T255936		64,541	0
GFEA	93.867 / 93.5-40655-G4		3,817	0

ENDOCRINE SOCIETY

R&D

GFEA	93.859 / 93.10002		15,093	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

FRED HUTCHINSON CANCER RESEARCH CENTER

R&D

GFEA	93.393 / 93.738923		(4,985)	0
GFEA	93.394 / 93.785651		32,151	0
GFEA	93.394 / 93.816416		191,395	0
GFEA	93.837 / 93.775203		(1,001)	0
GFEA	93.837 / 93.803471		9,541	0
GFEA	93.839 / 93.797263		6,644	0
GFEA	93.839 / 93.SUB# 0000797263		(517)	0
GFEA	93.855 / 93.721031		455,213	0
GFEA	93.855 / 93.750868		25,507	0
GFEA	93.855 / 93.803567		43,754	0

FREE TO BREATHE

R&D

GFEA	93.838 / 93.2012-LCMC-02		103,785	0
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GEORGE WASHINGTON UNIVERSITY

R&D

GFEA	93.847 / 93.12-D13		381,432	0
GFEA	93.847 / 93.12-D13_AMD03		2,595	0
GFEA	93.847 / 93.5-GRD1213-KR24		42,699	5,365
GFEA	93.847 / 93.S-GRD1415-AC24		475,286	0
GFEA	93.865 / 93.AWD-123172		(25,777)	0
GFEA	93.865 / 93.AWD-123243		110,746	9,087
GFEA	93.865 / 93.AWD-123600		(25)	184
GFEA	93.865 / 93.AWD-123811		238,287	3,654
GFEA	93.865 / 93.AWD-131386		58,430	329
GFEA	93.865 / 93.AWD-143998		135,745	3,355

GEORGIA HEALTH SCIENCES UNIVERSITY

R&D

GFEA	93.847 / 93.25732-24		30,033	61,800
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GEORGIA INSTITUTE OF TECHNOLOGY

R&D

GFEA	93.395 / 93.RA244-G1		3,720	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GlobeImmune, Inc.

R&D

GGBA 93.855 / 93.R01AI105053

500,395

0

HARVARD SCHOOL OF PUBLIC HEALTH

R&D

GFEA 93.242 / 93.114419-0008

11,361

0

GFEA 93.865 / 93.114074.0809.5041184

16

0

GFEA 93.865 / 93.114074.0909.5041184

46,007

0

GFEA 93.865 / 93.114074.1009.5041184

274,301

0

HARVARD UNIVERSITY

R&D

GFBA 93.859 / 93.114135.5056871

14,518

0

GFEA 93.847 / 93.SUB2DORLAR03DK09448

18

0

HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL

R&D

GFEA 93.865 / 93.114074.0908.5041182

389,524

0

HEALTH RESEARCH INC

R&D

GFEA 93.393 / 93.65-01

35,662

0

HELICOS BIOSCIENCES CORP

ARRA - R&D

GFBA 93.701 / 93.OCG5317B

9

0

Immuno-Mycologics, Inc.

R&D

GGBA 93.855 / 93.113880

146,286

0

INDIANA UNIVERSITY

R&D

GFBA 93.242 / 93.IUPUI-4687065-UCB

14,250

0

GGBA 93.846 / 93.IN4685118CSU

108,376

0

GGBA 93.866 / 93.IN-4685250-CSU

18,751

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

INSTITUTE FOR SYSTEMS BIOLOGY

R&D

GFBA 93.396 / 93.2013.0001

33,943

0

IVEENA, LLC

R&D

GFEA 93.867 / 93.PA-14-071

7,714

0

JAEB CENTER FOR HEALTH RESEARCH

R&D

GFEA 93.847 / 93.R01 DK 085591 FF

185,162

0

GFEA 93.847 / 93.R01 DK085591-01

(66)

0

James Madison University

R&D

GGBA 93.859 / 93.V13-226-01

67,913

0

JOHNS HOPKINS UNIVERSITY

R&D

GFBA 93.397 / 93.2000784932

6,833

0

GFBA 93.397 / 93.2001091269

3

0

GFBA 93.397 / 93.2002163203

29,784

0

GFBA 93.397 / 93.2002373317

117,408

0

GFBA 93.397 / 93.PO 2002474346

680

0

GFEA 93.855 / 93.2002127600_MOD01

78,244

0

GFEA 93.855 / 93.2002292914

16,785

0

GFEA 93.855 / 93.2002295060

11,847

0

GFEA 93.855 / 93.2002438803

3,958

0

GFEA 93.855 / 93.PO# 2002127600

101,616

0

GFEA 93.855 / 93.PO#2001739738

(3,416)

0

GFEA 93.855 / 93.PO#2002292885

17,263

0

GFEA 93.855 / 93.PO#2002292911

37,558

0

GFEA 93.855 / 93.PO#2002292913

12,733

0

GFEA 93.855 / 93.PO#2002292914

12,076

0

GFEA 93.859 / 93.2001664592

47,847

0

GFEA 93.859 / 93.2002308522

11,194

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

JOSLIN DIABETES CENTER INC

R&D

GFEA 93.847 / 93.1987203-5

399,268

51,533

KAISER FOUNDATION HEALTH PLAN COLORADO

ARRA - R&D

GFEA 93.701 / 93.3U19HL091179-04SI

4

0

R&D

GFEA 93.853 / 93.115-7290/1514-02

7,920

0

GFEA 93.853 / 93.115-7290/1514-03

63,010

0

KAISER PERMANENTE

R&D

GFEA 93.393 / 93.8191-8279

27,238

0

KLEIN BUENDEL, INC.

R&D

GFEA 93.393 / 93.0259-0129-007

9,179

0

GFEA 93.393 / 93.0277-0146-002

17,350

0

GFEA 93.394 / 93.0284-0148-000

14,526

0

LEIDOS BIOMEDICAL RESEARCH , INC

ARRA - R&D

GFEA 93.701 / 93.A01707ST

3,954

0

LifeSensors, Inc.

R&D

GGBA 93.118503

2,564

0

LOS GATOS RESEARCH, INC

R&D

GFEA 93.847 / 93.AWD-131507

135,163

0

LOUISIANA STATE UNIVERSITY

R&D

GGBA 93.113 / 93.PH15113030

8,209

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

M.D.ANDERSON CANCER CENTER AT UNIV OF TE

R&D

GFEA	93.396 / 93.1911		271,021	0
GFEA	93.399 / 93.17102/98017942		(3,615)	0

M.I.T. Massachusetts Institute of Tech.

R&D

GGBA	93.846 / 93.5710003569		62,957	0
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MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN

R&D

GFEA	93.855 / 93.9366		65,423	0
GFEA	93.855 / 93.AWD-150694		46,325	0
GFEA	93.855 / 93.SUB#9268		25,450	0
GFEA	93.855 / 93.SUB#9322		77,895	0

MASSACHUSETTS GENERAL HOSPITAL

R&D

GFEA	93.393 / 93.221395		12,553	0
GFEA	93.837 / 93.218586		118,455	0
GFEA	93.853 / 93.AWD-143065		51,756	0
GFEA	93.855 / 93.SUB#218546-3		43,715	0

MASSACHUSETTS INSTITUTE OF TECHNOLOGY

R&D

GFEA	93.859 / 93.5710003375		161,932	0
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Mayo Clinic - Rochester

R&D

GGBA	93.837 / 93.Purchase Order 63721457		203,393	0
GGBA	93.865 / 93.PO 63695170		40,708	0

MAYO CLINIC ROCHESTER

R&D

GFEA	93.395 / 93.MCR-0078-PC2		6,468	0
GFEA	93.847 / 93.POH# 63595874		59,606	0
GFEA	93.847 / 93.POH# 64094713		57,527	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

MDLOGIX

R&D

GFEA 93.866 / 93.PA-08-056

(765)

0

MEADOWLARK OPTICS

R&D

GFBA 93.859 / 93.OCG6114B

80,801

0

MEDICAL COLLEGE OF WISCONSIN INC

R&D

GFEA 93.395 / 93.7R21CA161688-03

3,949

0

GFEA 93.839 / 93.0115-81148

15,177

0

METAFLUIDICS, INC.

R&D

GFEA 93.838 / 93.R43 HL79741

7,614

0

Microbiotix, Inc.

R&D

GGBA 93.855 / 93.1 R43 AI106093-01

72,293

0

GGBA 93.855 / 93.Microbiotix-Prime#2R44AI098271

138,777

0

MIND RESEARCH NETWORK

R&D

GFBA 93.273 / 93.6136-001

311,631

0

MT.SINAI SCHOOL OF MEDICINE, NY

R&D

GFEA 93.837 / 93.0255-3114-4609

31,208

0

GFEA 93.837 / 93.0255-3115-4609

20,272

0

NANOIMAGING SERVICES

R&D

GFEA 93.350 / 93.9R44TR000182-03

(2,599)

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

National Jewish Health

R&D

GFEA	93.113 / 93.20095601		4,569	0
GFEA	93.837 / 93.20082305		744	0
GFEA	93.838 / 93.5P20HL113445-04		64,042	0
GFEA	93.855 / 93.AI098417		110,135	0
GFEA	93.855 / 93.NJH-20091701		18,007	0

NATIONWIDE CHILDRENS HOSPITAL

R&D

GFEA	93.865 / 93.5 R21 HD 080377-02		11,033	0
GFEA	93.865 / 93.977614		11,673	0

NATL JEWISH HOSPITAL

ARRA - R&D

GFEA	93.701 / 93.1 RC01 HD063508-02		2	0
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R&D

GFEA	93.113 / 93.20060705		150,143	0
GFEA	93.113 / 93.24030303		(6)	0
GFEA	93.113 / 93.24030304		5,408	0
GFEA	93.837 / 93.20024303		27,378	0
GFEA	93.837 / 93.20082101		43,391	0
GFEA	93.837 / 93.20082102		72,739	0
GFEA	93.838 / 93.20024004		26,695	0
GFEA	93.838 / 93.20079203		16,780	0
GFEA	93.838 / 93.22214003		18,303	0
GFEA	93.838 / 93.NJH # 20079603		165,005	0
GFEA	93.838 / 93.NJH #20079602		240,142	0
GFEA	93.838 / 93.NJH# 20079702		290,930	0
GFEA	93.855 / 93.20000130		29,928	0
GFEA	93.855 / 93.20081302		2,866	0
GFEA	93.855 / 93.20089701		10,739	0
GFEA	93.855 / 93.NJH 22083004		(10,793)	0

NEW YORK UNIVERSITY

R&D

GFBA	93.859 / 93.F7087-03 / UW477062		22,221	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NORTH CAROLINA STATE UNIVERSITY

R&D

GFBA 93.855 / 93.2011-1069-01

19

0

NORTHWESTERN UNIVERSITY

R&D

GFBA 93.173 / 93.SP0015341-PROJ00039

115,329

0

GFEA 93.847 / 93.60037997

18,206

0

GGBA 93.837 / 93.60026217 CSU A01

5,647

0

NRG ONCOLOGY FOUNDATION , INC

R&D

GFEA 93.395 / 93.UCD-YR.1

6,526

0

NSABP FOUNDATION, INC

R&D

GFEA 93.395 / 93.NSABP-TIND #340

364

0

GFEA 93.399 / 93.NSABP TFED36-#340

5,705

0

OHIO STATE UNIVERSITY

R&D

GFBA 93.865 / 93.60035809-UC

199,483

0

GFEA 93.846 / 93.60037724

25,749

0

OKLAHOMA MEDICAL RESEARCH FOUNDATION

R&D

GFEA 93.855 / 93.0247-02DEN

2,011

0

GFEA 93.855 / 93.0247-03DEN

57,528

0

OP-T-MUNE, INC

R&D

GFEA 93.855 / 93.AWD-130668

7,143

0

GFEA 93.855 / 93.R414AI113977

1,516

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

OREGON HEALTH SCIENCES UNIVERSITY

R&D

GFEA	93.242 / 93.1001767_UCDENVER		13,318	0
GFEA	93.242 / 93.1002328_UCDENVER		136,945	0
GFEA	93.393 / 93.1005824_UCDENVER		168,425	0
GFEA	93.395 / 93.1004031_COLROADO		254,974	0
GFEA	93.395 / 93.1004031_UCD_LUCIA		8,330	0
GFEA	93.395 / 93.9009627_UCDENVER		10,875	0
GFEA	93.395 / 93.AWD-144236		(29,871)	0
GFEA	93.395 / 93.PREAWAD		(82)	0
GFEA	93.837 / 93.1002919-UCD		27,264	0
GFEA	93.846 / 93.SUB#1004653_UCDENVE		367	0
GFEA	93.847 / 93.GPRC00870A		333,773	246,616
GFEA	93.855 / 93.GVOLL0291C-HERSON		(24,596)	0

OREGON RESEARCH INSTITUTE

R&D

GFEA	93.866 / 93.R01 AG020048		15,038	0
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PACIFIC NORTHWEST NATIONAL LABORATORY

R&D

GFEA	93.847 / 93.223001		7,094	0
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Pennsylvania State University

R&D

GFEA	93.864 / 93.4088-UCD-DHHS-8366		17,324	0
GFEA	93.865 / 93.4982-UCD-DHHS-7873		103,405	0
GGBA	93.279 / 93.4692-CSU-DHHS-6217		13,627	0

PENROSE-ST FRANCIS HOSPITALS

R&D

GFEA	93.397 / 93.AWD-111033		662	0
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PIKES PEAK AREA COUNCIL OF GOVERNMENTS

R&D

GPCA	93.866 / 93.UCCS AGING 2014-15		108,862	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PUGET SOUND BLOOD CENTER

R&D

GFEA 93.839 / 93.802-UHSC-2013

22,691

0

PURDUE UNIVERSITY

ARRA - R&D

GFEA 93.701 / 93.4102-38844

(356)

0

REHABILITATION INSTITUTE OF CHICAGO

R&D

GFBA 93.173 / 93.82055

263,220

0

GFEA 93.286 / 93.R01EB011615

37,223

0

RENSSELAER POLYTECHNIC INSTITUTE

R&D

GFEA 93.847 / 93.A12598

6,449

0

RESEARCH FOUNDATION FOR MENTAL HYGIENE,

R&D

GFBA 93.242 / 93.25038

3,325

0

RESEARCH TRIANGLE INSTITUTE

R&D

GFEA 93.113 / 93.4-340-0212794

61

0

GFEA 93.113 / 93.4-340-0212794_MOD01

122,066

0

RHODE ISLAND HOSPITAL

R&D

GFEA 93.273 / 93.701-5475-1-CO

10,038

0

RSCH FUND STATE UNIVERSITY OF NEW YORK

R&D

GFBA 93.866 / 93.67685 - 1116763

59,540

0

RYERSON UNIVERSITY

R&D

GFBA 93.286 / 93.OCG6059B

89,926

0

SAINT LOUIS UNIVERSITY,MO

R&D

GFEA 93.856 / 93.N01-AI-45250

78,568

0

SEATTLE CHILDRENS RESEARCH INSTITUTE

R&D

GFEA 93.286 / 93.11082SUB

83,217

0

GFEA 93.838 / 93.11005SUB

23,101

31,304

GFEA 93.847 / 93.10668SUB

(1,232)

0

GFEA 93.847 / 93.10782SUB

33,716

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

SIXONE SOLUTIONS, LLC

R&D

GFEA 93.394 / 93.R41CA180347-01

340

0

SKULPT, INC

R&D

GFEA 93.853 / 93.R44NS073188

35,695

0

SOCIAL AND SCIENTIFIC SYSTEMS

R&D

GFEA 93.856 / 93.DCR1-S-09-00294

737

0

SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR

R&D

GFEA 93.395 / 93.2U10CA32102-32

228

0

GFEA 93.395 / 93.F027974

93

0

GFEA 93.395 / 93.SWOG-CA32102/37429

16,368

0

STANFORD UNIVERSITY

R&D

GFEA 93.393 / 93.60373168-110835-F

5,362

0

GFEA 93.846 / 93.60923182-116088

36,374

0

GFEA 93.847 / 93.60896106-116817

56,151

0

GFEA 93.847 / 93.AWD-142590

24,026

0

GFEA 93.865 / 93.60746998-116875-A

74,185

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE UNIVERSITY OF NEW YORK AT BINGHAMT

R&D

GFEA 93.855 / 93.AWD-51598

(207)

0

Stony Brook University

R&D

GGBA 93.855 / 93.1076043-2-48796 Amd 8

2,272

0

TAIGA BIOTECHNOLOGIES, INC.

R&D

GFEA 93.855 / 93.FY11.R44HL091740-02

19,180

0

TAKEDA PHARAMCEUTICALS NORTH AMERICA, INC

R&D

GFEA 93.242 / 93.AWD-123964

6,552

0

Tanglewood Research

R&D

GGBA 93.279 / 93.110087

17,264

0

Texas A & M

R&D

GGBA 93.003675-00002

72,975

0

TEXAS TECH UNIVERSITY HEALTH SCIENCES CE

R&D

GFEA 93.838 / 93.R01HL114677

2,967

0

THE SCRIPPS RESEARCH INSTITUTE

R&D

GFEA 93.389 / 93.5-50445

4,158

0

GFEA 93.389 / 93.5-50972

40,369

0

GGBA 93.PO# 5-50569

87,740

0

GGBA 93.PO# 5-52096

49,537

0

THOMAS JEFFERSON UNIVERSITY

R&D

GFEA 93.113 / 93.080-04000-S12301

13,331

0

TRISTAN TECHNOLOGIES

R&D

GFBFA 93.853 / 93.OCG6162B

3,244

0

TUFTS UNIVERSITY

R&D

GFEA 93.847 / 93.5011663-SERV

89,742

0

UNC-University of North Carolina at Chapel Hill

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	93.855 / 93.5034271		148,586	0
UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT				
R&D				
GFEA	93.847 / 93.QP86570		17,405	0
GFEA	93.866 / 93.FY2014-013		(1,313)	0
UNIV OF TEXAS HSC HOUSTON				
R&D				
GFEA	93.837 / 93.0008802O_AMD03		8,209	59,892
GFEA	93.838 / 93.0009575A		469,865	0
GFEA	93.838 / 93.0009575B		184,396	0
UNIVERSITY NEBRASKA MEDICAL CENTER				
R&D				
GFEA	93.395 / 93.34-5140-2058-001		12,820	0
GFEA	93.855 / 93.34-5319-2002-001		51,337	0
UNIVERSITY OF ALABAMA				
R&D				
GFEA	93.393 / 93.AWD-152011		2,075	0
GFEA	93.865 / 93.000388010-052		25,116	0
GFEA	93.865 / 93.000504713-006		36,048	0
UNIVERSITY OF ALABAMA AT BIRMINHAM				
R&D				
GFEA	93.839 / 93.000501394-003		57,780	0
GFEA	93.855 / 93.000502793-006		152,361	0
GFEA	93.856 / 93.000406279-001		9,849	0
UNIVERSITY OF ARIZONA				
R&D				
GFEA	93.393 / 93.PO# Y603251		11,524	0
UNIVERSITY OF ARKANSAS				
R&D				
GFEA	93.395 / 93.39573		160,742	0
University Of California				
R&D				
GLAA	93.286 / 93.PO# 10313802-SUB		179,767	0
UNIVERSITY OF CALIFORNIA AT DAVIS				
R&D				
GFBA	93.855 / 93.201401154-01		22,727	0
GFBA	93.865 / 93.201014565-02		163,867	0
GFEA	93.242 / 93.201224594-01		23,327	0
GFEA	93.846 / 93.201223252-01		(422)	0
GFEA	93.846 / 93.201223252-01_AMD02		255,343	0
GFEA	93.846 / 93.5P01AR052354-08		29,843	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.865 / 93.09-000148-10		35,937	0
GFEA	93.865 / 93.SUB08004053		551	0
UNIVERSITY OF CALIFORNIA AT IRVINE				
R&D				
GFEA	93.837 / 93.2014-3102		34,355	0
GFEA	93.865 / 93.2012-2734		32,879	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO				
R&D				
GFEA	93.394 / 93.43955796		165,764	0
GFEA	93.395 / 93.PO# 10308646-004/5		223	0
GFEA	93.855 / 93.46963162		309,976	0
GFEA	93.855 / 93.46963162-002		368,294	0
GFEA	93.859 / 93.60866935		30,225	0
GFEA	93.859 / 93.PO# 10290491-007		12,435	0
GFEA	93.859 / 93.PO# 10290578-007		3,274	0
GFEA	93.865 / 93.42078522		22,614	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO				
R&D				
GFEA	93.279 / 93.444653/29408		(1,326)	0
GFEA	93.847 / 93.108041		14,002	0
GFEA	93.847 / 93.REF#108051		1,953	0
GFEA	93.853 / 93.5772SC		45	0
GFEA	93.853 / 93.5772SC_AMD03		4,200	0
GFEA	93.853 / 93.5772SC_AMD06		(5,601)	0
GFEA	93.853 / 93.5897SC		23,153	0
GFEA	93.853 / 93.7204SC_AMD01		39	0
GFEA	93.853 / 93.7204SC_AMD02		4,790	0
GFEA	93.855 / 93.8504SC		136,763	0
GFEA	93.855 / 93.8520SC		75,881	0
GFEA	93.855 / 93.ITN10180-00SC		(165)	0
UNIVERSITY OF CALIFORNIA BERKELEY				
R&D				
GFEA	93.855 / 93.8549		22,879	0
UNIVERSITY OF CALIFORNIA LOS ANGELES				
R&D				
GFBA	93.242 / 93.2000 G PQ284		162,904	33,743
GFEA	93.853 / 93.12-0147		1,000	0
UNIVERSITY OF CALIFORNIA SANTA BARBARA				
R&D				
GFBA	93.859 / 93.KK1408		202,164	0
GFCA	93.865 / 93.SUBAWARD NO. KK1503		5,132	0

University of California, Davis

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

R&D

GGBA 93.853 / 93.201223740-01 AMD 2

5,596

0

University of California, Los Angeles

R&D

GGBA 93.846 / 93.1554 G NA272 Amd #4

251,805

0

GGBA 93.855 / 93.1554 G KC539

1,176

0

GGBA 93.855 / 93.1554 G MB899

54,524

0

GGBA 93.855 / 93.1554 G SA280

30,364

0

University of California, San Diego

R&D

GGBA 93.50234714

25,725

0

University of California, San Francisco

R&D

GGBA 93.847 / 93.6297SC amend 4

16,272

0

GGBA 93.855 / 93.7536sc

155,194

0

UNIVERSITY OF CHICAGO

R&D

GFBA 93.859 / 93.40210-B

(1,628)

0

UNIVERSITY OF CINCINNATI

R&D

GFEA 93.837 / 93.SUB#131950

383,923

0

UNIVERSITY OF DELAWARE

R&D

GFBA 93.837 / 93.27354

15,672

0

GFBA 93.837 / 93.33539

26,056

0

University of Denver

R&D

GFBA 93.242 / 93.SC37234A-01-00

16,204

0

GFEA 93.865 / 93.SC36868-01-00

19,195

0

UNIVERSITY OF FLORIDA

R&D

GFEA 93.121 / 93.UF10279

743

0

GFEA 93.121 / 93.UF11180

4

0

GFEA 93.121 / 93.UFDSP00010521

144,850

0

GFEA 93.837 / 93.UF09036

2,487

0

GFEA 93.866 / 93.UFOER00010436

31,110

0

GFEA 93.879 / 93.UFDSP00010650

14,795

0

University of Georgia

R&D

GGBA 93.859 / 93.RR168-683/5054186

26,542

0

University of Illinois

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

R&D

GFEA 93.273 / 93.489214 E3370
 GFEA 93.847 / 93.2005-02129-01

165,035
 (9) 0

University of Iowa

R&D

GFEA 93.846 / 93.1-1260900-01

64,539 0

UNIVERSITY OF LOUISVILLE

R&D

GFEA 93.837 / 93.ULRF 13-1442

104,421 0

UNIVERSITY OF MARYLAND BALTIMORE COUNTY

R&D

GFBA 93.172 / 93.SR00001943
 GFBA 93.172 / 93.SR00002559
 GFBA 93.310 / 93.SR00000938
 GFBA 93.310 / 93.SR00001443
 GFEA 93.279 / 93.SR00002163

(2,991)
 64
 (11,356)
 (2,087)
 7,866 0
 0
 0
 0
 0

UNIVERSITY OF MARYLAND COLLEGE PARK

R&D

GFEA 93.113 / 93.Z036108

9,154 0

UNIVERSITY OF MASSACHUSETTS

R&D

GFEA 93.242 / 93.6150366/RFS2013131
 GFEA 93.855 / 93.6138670/RFS2012110

29,670
 233,996 0
 0

UNIVERSITY OF MIAMI

R&D

GFEA 93.279 / 93.661824
 GFEA 93.279 / 93.663824
 GFEA 93.361 / 93.R01NR012885

27,391
 18,911
 76 0
 0
 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

UNIVERSITY OF MICHIGAN

R&D

GFBA	93.853 / 93.3002280304		15,230	0
GFBA	93.859 / 93.3002179883		39,931	0
GFEA	93.242 / 93.3001172426		(8,216)	0
GFEA	93.242 / 93.SUB#3003319157		16,292	0
GFEA	93.393 / 93.3003164614		47,583	0
GFEA	93.395 / 93.3002785635		357	0
GFEA	93.395 / 93.F027439		43	0
GFEA	93.838 / 93.3002300290		2,067	0
GGBA	93.866 / 93.3002811673		95,535	0

UNIVERSITY OF MINNESOTA

R&D

GFBA	93.286 / 93.N002059301		166,196	0
GFBA	93.859 / 93.A844604101		(3,332)	0

University of Missouri

R&D

GGBA	93.855 / 93.C00045040-1		126,780	0
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UNIVERSITY OF MISSOURI-COLUMBIA

R&D

GFBA	93.273 / 93.C00036679-1		110,434	0
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University of New Mexico

R&D

GFBA	93.273 / 93.028169-874X		112,203	0
GFBA	93.279 / 93.3RB010		13,910	0
GFEA	93.394 / 93.3RC90		10,024	0
GFEA	93.394 / 93.3RC90_AMD02		3,310	0

UNIVERSITY OF NORTH CAROLINA AT GREENSBORO

R&D

GFEA	93.847 / 93.20140508.1		13,619	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

UNIVERSITY OF NORTH CAROLINA CHAPEL HILL

R&D

GFBA	93.242 / 93.OCG5224B / 5-51809		(26,338)	0
GFBA	93.865 / 93.5031050		15,390	0
GFBA	93.865 / 93.5-31050		(67)	0
GFEA	93.393 / 93.5-33527		6,232	0
GFEA	93.393 / 93.5-33527_AMD01		60,780	0
GFEA	93.837 / 93.UNCCH 5-30136_YR05		16,226	25,391
GFEA	93.837 / 93.UNCCH 5-30136_YR06		14,899	0
GFEA	93.847 / 93.5033279		3,061	0
GFEA	93.847 / 93.5-33425		38,188	48,184
GFEA	93.847 / 93.5-33710		512,630	0
GFEA	93.847 / 93.5-34480		25,679	0

UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C

R&D

GFEA	93.395 / 93.RS20121788-01		27,873	0
GFEA	93.395 / 93.RS20121788-05		6,843	0
GFEA	93.859 / 93.RS20121948-02		5,842	0
GFEA	93.865 / 93.RS20130769-12A1		3,105	0

UNIVERSITY OF OREGON

R&D

GFEA	93.847 / 93.215381B		19,232	0
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UNIVERSITY OF PENNSYLVANIA

R&D

GFEA	93.837 / 93.558497		38,088	0
GFEA	93.837 / 93.561458		(183)	0
GFEA	93.837 / 93.563490		201,133	0
GFEA	93.837 / 93.AWD-153430		19,336	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

UNIVERSITY OF PITTSBURG

R&D

GFEA	93.350 / 93.9010570		69,519	76,008
GFEA	93.397 / 93.9006477 (124542-1)		3,153	0
GFEA	93.837 / 93.0019286 (121765-1)		1,629	0
GFEA	93.837 / 93.0019288(121765-1)		18,489	0
GFEA	93.838 / 93.UPIITS 106908-2		(14,349)	0
GFEA	93.847 / 93.0019927 (123233-6)		10,060	0
GFEA	93.847 / 93.0019927 (124826-1)		52,613	0

UNIVERSITY OF ROCHESTER

R&D

GFEA	93.279 / 93.414337-G		29,434	0
GFEA	93.279 / 93.415198-G/5-26974		5,514	0
GFEA	93.279 / 93.415201-G		(24,783)	0
GFEA	93.395 / 93.415894-G		57,368	0

University of South Carolina

R&D

GKAA	93.837 / 93.15-2820		17,800	0
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UNIVERSITY OF SOUTH DAKOTA

R&D

GFBA	93.279 / 93.USD1206		24,563	0
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UNIVERSITY OF SOUTH FLORIDA

R&D

GFEA	93.285 / 93.6119-1144-00R#5		415,970	0
GFEA	93.847 / 93.6116-1276-00-U_MOD1		335,593	0
GFEA	93.847 / 93.6119-1117-00-C		(27,549)	0
GFEA	93.847 / 93.6119-114-00-Y-NH		48,375	0
GFEA	93.847 / 93.6119-114-00-Y-ORAL		41,750	0
GFEA	93.847 / 93.6119-1144-00-P_MOD7		20,851	0
GFEA	93.847 / 93.6119-1144-00-P_MOD8		550,327	0
GFEA	93.847 / 93.6119-1144-00-P_YR		(3,299)	0
GFEA	93.847 / 93.6119-1144-00-Y		44,581	0
GFEA	93.847 / 93.6119-1276-00-C		105,490	0
GFEA	93.847 / 93.6119-1276-00-U		55,972	0
GFEA	93.847 / 93.6119-1295-00-P		542,320	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.847	/ 93.USF 6119-1276-00-C		657,492	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
R&D					
GGBA	93.279	/ 93.45769258		22,484	0
UNIVERSITY OF TEXAS					
R&D					
GFEA	93.397	/ 93.510		47,091	0
GGBA	93.0007207D			150,348	0
UNIVERSITY OF TEXAS AT AUSTIN					
R&D					
GFBA	93.242	/ 93.UTA14-000920		39,816	0
GFBA	93.866	/ 93.UTA14-000277		39,180	0
GFEA	93.242	/ 93.UTA14-000921		23,144	0
UNIVERSITY OF TEXAS AT SAN ANTONIO					
R&D					
GFEA	93.399	/ 93.130640/130629		(57)	0
GFEA	93.865	/ 93.157911/152260		17,504	0
University of Texas Health Science Center at Houston					
R&D					
GGBA	93.853	/ 93.0009203A Amend 2		106,166	0
UNIVERSITY OF TEXAS, HOUSTON					
R&D					
GFEA	93.397	/ 93.510		117,597	0
UNIVERSITY OF TORONTO					
R&D					
GFBA	93.242	/ 93.497417-SUBGRANT2		47,382	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

UNIVERSITY OF UTAH

R&D

GFEA	93.172 / 93.10021045-01		(3,501)	0
GFEA	93.837 / 93.10009050-06		322,578	0
GFEA	93.837 / 93.10022504-05		4,447	0
GFEA	93.837 / 93.10034136-06CRC		10,836	0
GFEA	93.847 / 93.10019509-00		22,515	0
GFEA	93.847 / 93.10026516-01_AMD01		10,665	0
GFEA	93.867 / 93.10031605-01		23,068	0

UNIVERSITY OF VERMONT

R&D

GFEA	93.837 / 93.SUB-51511		54,794	22,942
GFEA	93.837 / 93.SUB-51511_AMD01		341,923	22,420

UNIVERSITY OF VIRGINIA

R&D

GFEA	93.310 / 93.GC12238 146359		1,736	6,677
GFEA	93.310 / 93.GC12238 146853		14,112	0
GFEA	93.396 / 93.GC12131 144663		55,907	0
GFEA	93.396 / 93.GC12131 147327		297,927	0
GFEA	93.396 / 93.GC12131-141614		(9,389)	0

UNIVERSITY OF WASHINGTON

R&D

GFEA	93.837 / 93.762840		11,258	0
GFEA	93.839 / 93.SUB NO:WU-15-27		28	0
GFEA	93.853 / 93.746353		9,577	0

UNIVERSITY OF WISCONSIN SYSTEM

R&D

GFBA	93.865 / 93.517K300		168	0
GFEA	93.838 / 93.506K096		8,152	0
GFEA	93.855 / 93.594K075		41,247	0
GFEA	93.859 / 93.525K560		95,597	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

VANDERBILT UNIVERSITY MEDICAL CENTER

R&D

GFEA	93.838 / 93.VUMC36680_AMD04		(1,328)	0
GFEA	93.838 / 93.VUMC36680_AMD05		217,849	22,500
GFEA	93.846 / 93.VUMC33017-4		9,920	0
GFEA	93.847 / 93.VUMC40857_AMD01		1,265	0
GFEA	93.856 / 93.VUMC 41671		22,572	0

VENTRIA BIOSCIENCE

R&D

GFEA	93.273 / 93.R41AA0222660		(79)	0
GFEA	93.855 / 93.R43AI106278		7,632	0

VETERANS MEDICAL RESEARCH FOUNDATION

R&D

GFEA	93.847 / 93.008740002-313528		15,748	0
GFEA	93.847 / 93.08740-04-31055		14,695	0

VIRGINIA COMMONWEALTH UNIVERSITY

R&D

GFEA	93.837 / 93.PD302652-SC103798		25,963	0
GFEA	93.867 / 93.PD303645-SC105445		61,015	0

VIRGINIA TECH UNIVERSITY

R&D

GFEA	93.396 / 93.431748-19720		16,208	0
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WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN

R&D

GFEA	93.213 / 93.WFHUS 40301		(166)	0
GFEA	93.213 / 93.WFHUS 440304		107,856	0
GFEA	93.396 / 93.WFHUS 57357		43,071	0
GFEA	93.838 / 93.WFUHS 330216		11,139	0
GFEA	93.847 / 93.WFUHS 110857		1,630	0
GFEA	93.847 / 93.WFUHS 110857_AMD01		9,591	0
GFEA	93.847 / 93.WFUHS-114734		51,045	0
GFEA	93.866 / 93.WFUHS 16664		35,956	0
GFEA	93.866 / 93.WFUHS/UCD10064		14,625	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

WASHINGTON UNIV IN ST LOUIS MISSOURI

R&D

GFBA	93.393 / 93.WU-09132-PO2905255N		5,066	0
GFEA	93.859 / 93.SUB#WU-12-248		23,900	0
GFEA	93.865 / 93.WU-14-94		126	0

Washington University in St. Louis

R&D

GGBA	93.865 / 93.WU-14-120		40,878	0
GGBA	93.865 / 93.WU-15-94		101,504	0

WESTAT, INC

R&D

GFEA	93.393 / 93.8906-S05_YR03		6	0
GFEA	93.393 / 93.8906-S05_YR05		9,707	0
GFEA	93.393 / 93.8906-S05_YR06		4,921	0
GFEA	93.856 / 93.6101-S036		2,413	0
GFEA	93.856 / 93.6101-S036_MOD04		204	0
GFEA	93.856 / 93.HHSN267200800001C		5,587	0
GFEA	93.865 / 93.6005.25-S13		5,374	0
GFEA	93.865 / 93.7887-S035		751,944	0

YALE UNIVERSITY

R&D

GFBA	93.395 / 93.C13A11471(A08967)		135,811	0
GFEA	93.273 / 93.M15A12098(A10072)		53,141	0
GFEA	93.279 / 93.M12A11344 (A08610)		6,213	0
GFEA	93.837 / 93.AWD-133040		2	0
GFEA	93.853 / 93.YALE-A06512		35	0
GFEA	93.864 / 93.M09A10244(A08649)		63	0
GGBA	93.113 / 93.M15A12045 (A08640)		55,814	0

PASS-THROUGH PROGRAMS FROM: Total

30,283,280 733,550

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

229,626,629 30,987,659

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

PASS-THROUGH PROGRAMS FROM:

WESTAT, INC

R&D

GFEA 93.990 / 93.8846.08-S02

83,801

0

PASS-THROUGH PROGRAMS FROM: Total

83,801

0

OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

83,801

0

OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF UTAH

R&D

GFEA 93.910 / 93.10032145

37,052

0

GFEA 93.910 / 93.AWD-153952

14,852

0

PASS-THROUGH PROGRAMS FROM: Total

51,904

0

OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

51,904

0

OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

R&D

GFEA 93.297

676,040

88,588

GGBA 93.343 / 93.1R01GM11222501A1

100,202

0

DIRECT FROM: Total

776,242

88,588

PASS-THROUGH PROGRAMS FROM:

DENVER HEALTH AND HOSPITAL

R&D

GFEA 93.297 / 93.E2943B-5

18,729

0

GFEA 93.297 / 93.E2943B-6A

105,144

0

GFEA 93.297 / 93.E2943D

19,119

0

DENVER HEALTH AND HOSPITAL AUTHORITY

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.297	/ 93.E2943B-4		3,430	0
STANFORD UNIVERSITY					
R&D					
GFEA	93.239	/ 93.60413559-104354-M		24,648	0
WESTAT, INC					
R&D					
GFEA	93.015	/ 93.6101-S070		60,277	0
PASS-THROUGH PROGRAMS FROM: Total				231,347	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				1,007,589	88,588
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D					
GFEA	93.243			36,476	14,552
DIRECT FROM: Total				36,476	14,552
PASS-THROUGH PROGRAMS FROM:					
ICF INTERNATIONAL					
R&D					
GFEA	93.243	/ 93.14TWSK0098		16,439	0
GFEA	93.243	/ 93.633430-9S-1384		17,630	0
NATIONWIDE CHILDRENS HOSPITAL					
R&D					
GFEA	93.138	/ 93.524328		10,867	0
University of New Mexico					
R&D					
GFEA	93.243	/ 93.SUB#3K610		(670)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
YALE UNIVERSITY				
R&D				
GFEA	93.276 / 93.M15A12009(A10126)		11,673	0
PASS-THROUGH PROGRAMS FROM: Total			55,939	0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total			92,415	14,552
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total			249,839,918	34,120,118
DEPARTMENT OF HOMELAND SECURITY				
DEPARTMENT OF HOMELAND SECURITY				
DIRECT FROM:				
DEPARTMENT OF HOMELAND SECURITY				
R&D				
GGBA	97.007 / 97.EMD-2012-GR-1206		1,086	0
GGBA	97.077 / 97.2014-DN-077-AR1091-01		84,363	0
GGBA	97.108 / 97.2010-ST-108-000017 amend 3		0	30,000
GGBA	97.HSHQDC-13-C-B0018		301,812	0
GGBA	97.HSHQDC-13-C-B0028 P00002		176,992	283,002
GLAA	97.077 / 97.2014-DN-077-ARI070-02		81,928	0
DIRECT FROM: Total			646,181	313,002
PASS-THROUGH PROGRAMS FROM:				
APPLIED TECHNOLOGY COUNCIL				
R&D				
GFBA	97.000 / 97.3-22-592		14,930	0
GFBA	97.000 / 97.784-24-592		45,052	0
Rutgers - State University of New Jersey				
R&D				
GGBA	97.061 / 97.Subaward Agreement No. 5361		148,487	0
UNIVERSITY OF MARYLAND COLLEGE PARK				
R&D				
GFEA	97.000 / 97.Z905702		(541)	0
GFEA	97.000 / 97.Z905902		26,625	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

PROGRAM NAME STATE AGENCY CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA 97.000 / 97.Z9149002 University of South Carolina		8,195	0
R&D			
GLAA 97.PO# 82372 2012-DN-130-NF00001		84,080	0
UNIVERSITY OF SOUTHERN CALIFORNIA			
R&D			
GGBA 97.35342533 Amend 03		181,459	0
PASS-THROUGH PROGRAMS FROM: Total		508,287	0
DEPARTMENT OF HOMELAND SECURITY Total		1,154,468	313,002
DEPARTMENT OF HOMELAND SECURITY Total		1,154,468	313,002
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
PASS-THROUGH PROGRAMS FROM:			
FIRST PIC CONSULTING			
R&D			
GFEA 14.000 / 14.C-DEN-02370-T0001		25	0
PASS-THROUGH PROGRAMS FROM: Total		25	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		25	0
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
PASS-THROUGH PROGRAMS FROM:			
DENVER REGIONAL COUNCIL OF GOVERNMENTS			
R&D			
GFEA 14.703 / 14.EX12025-270012		2,065	0
GFEA 14.703 / 14.EX14016		265,146	0
PASS-THROUGH PROGRAMS FROM: Total		267,211	0
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		267,211	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
DIRECT FROM:				
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
R&D				
GFBA	14.525		50,459	6,782
DIRECT FROM: Total			50,459	6,782
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total			50,459	6,782
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total			317,695	6,782
DEPARTMENT OF JUSTICE				
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE				
DIRECT FROM:				
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE				
R&D				
GFBA	16.550		42,482	0
DIRECT FROM: Total			42,482	0
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE Total			42,482	0
DEPARTMENT OF JUSTICE				
DIRECT FROM:				
DEPARTMENT OF JUSTICE				
R&D				
GFBA	16.000		105,112	0
GFCA	16.000		8,322	0
DIRECT FROM: Total			113,434	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:				
PROJECT PAVE				
R&D				
GFEA	16.000 / 16.2013-CY-AX-K018		106,339	0
PASS-THROUGH PROGRAMS FROM: Total			106,339	0
DEPARTMENT OF JUSTICE Total			219,773	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				
DIRECT FROM:				
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				
R&D				
GFEA	16.560		441,895	70,168
DIRECT FROM: Total			441,895	70,168
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE Total			441,895	70,168
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				
DIRECT FROM:				
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				
R&D				
GFBA	16.541		23,979	0
DIRECT FROM: Total			23,979	0
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE Total			23,979	0
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE				
DIRECT FROM:				
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE				
R&D				
GFCA	16.525		160,476	0
DIRECT FROM: Total			160,476	0
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE Total			160,476	0
DEPARTMENT OF JUSTICE Total			888,605	70,168

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF LABOR

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

DIRECT FROM:

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

R&D

GFEA 17.002

19,508

0

DIRECT FROM: Total

19,508

0

PASS-THROUGH PROGRAMS FROM:

American Statistical Association

R&D

GGBA 17.002043-00002

3,252

0

PASS-THROUGH PROGRAMS FROM: Total

3,252

0

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR Total

22,760

0

MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

PASS-THROUGH PROGRAMS FROM:

Mine Safety and Health Administration

R&D

GLAA 17.603 / 17.BS-23832-13-60-R-8

21,614

9,945

GLAA 17.603 / 17.BS-26360-14-60-R-8

104,742

1,477

PASS-THROUGH PROGRAMS FROM: Total

126,356

11,422

MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Total

126,356

11,422

OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

PASS-THROUGH PROGRAMS FROM:

National Jewish Health

R&D

GGBA 17.502 / 17.Account 20086001

9,210

0

PASS-THROUGH PROGRAMS FROM: Total

9,210

0

OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Total

9,210

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF LABOR Total	158,326	11,422
DEPARTMENT OF STATE		
BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE		
DIRECT FROM:		
BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE		
R&D		
GLAA 19.322 / 19.S-LMAQM-13-CA-1109	152,847	0
DIRECT FROM: Total	152,847	0
BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE Total	152,847	0
DEPARTMENT OF STATE		
DIRECT FROM:		
DEPARTMENT OF STATE		
R&D		
GFBA 19.000	1,500	0
GGBA 19.AID-OAA-L-10-00001	91,161	0
DIRECT FROM: Total	92,661	0
PASS-THROUGH PROGRAMS FROM:		
BOULDER LANGUAGE TECHNOLOGIES		
R&D		
GFEA 19.000 / 19.AWD-110579	14	0
Rebound Technologies, Inc		
R&D		
GGBA 19.115999	47,159	0
GGBA 19.AID-OAA-F-13-00063	18,119	0
PASS-THROUGH PROGRAMS FROM: Total	65,292	0
DEPARTMENT OF STATE Total	157,953	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE

DIRECT FROM:

UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE

R&D

GKAA 19.040

817

0

GLAA 19.040 / 19.S-BL400-14-GR-144

6,698

0

DIRECT FROM: Total

7,515

0

UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE Total

7,515

0

DEPARTMENT OF STATE Total

318,315

0

DEPARTMENT OF THE INTERIOR

BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR

R&D

GFBA 15.048

3,781

0

GLAA 15.CSM 11544P

34,520

0

DIRECT FROM: Total

38,301

0

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF NEW HAMPSHIRE

R&D

GGBA 15.022 / 15.15-022 Prime ICER1313804

5,403

0

PASS-THROUGH PROGRAMS FROM: Total

5,403

0

BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR Total

43,704

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR

Cultural Resource Management

GZAA 15.224

20,193

0

Environmental Quality and Protection Resource Management

GZAA 15.236

21,345

0

Management Initiatives

GZAA 15.239

12,175

0

R&D

GFBA 15.231

13

0

GFEA 15.224

17

0

GGBA 15.224 / 15.L14AC00356

9,626

0

GGBA 15.231 / 15.JSA091001 L14AC00028

42,915

0

GGBA 15.231 / 15.KAA000011 L10AC20468

6,096

(41,931)

GGBA 15.231 / 15.L11AC20346

3,467

0

GGBA 15.231 / 15.L12AC20669

9,212

0

GGBA 15.231 / 15.L13AC00108 - CPCESU

10,885

0

GGBA 15.231 / 15.L13AC00121

78,366

0

GGBA 15.232 / 15.10-CR-11221633-254

13,126

0

GGBA 15.232 / 15.14-JV-11261987-076

18,009

0

GGBA 15.232 / 15.14-JV-11272131-092

49,365

0

GGBA 15.232 / 15.L11AC20270 Supp 1

7,157

0

GGBA 15.232 / 15.L13AC00269

98,137

12,006

GGBA 15.232 / 15.L13AC00293

144,533

0

GGBA 15.232 / 15.L14AC00142

72,267

0

GGBA 15.232 / 15.L14AC00278

19,809

0

GGBA 15.L14AC00259

19,266

0

GKAA 15.224

14,409

0

GKAA 15.231

17,871

0

GLAA 15.232 / 15.L12AC20561

50,821

15,725

Recreation Resource Management

GZAA 15.225

146,836

0

DIRECT FROM: Total

885,916

(14,200)

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PASS-THROUGH PROGRAMS FROM:

Bureau of Land Management

R&D

GLAA 15.232 / 15.L14AC00165

37,107

0

OHIO STATE UNIVERSITY

R&D

GFBA 15.232 / 15.60042208

24,851

0

University of Wisconsin

R&D

GGBA 15.232 / 15.470K492

11,615

0

PASS-THROUGH PROGRAMS FROM: Total

73,573

0

BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR Total

959,489

(14,200)

BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR

PASS-THROUGH PROGRAMS FROM:

LEIDOS BIOMEDICAL RESEARCH , INC

R&D

GFBA 15.423 / 15.P010074113

134,430

0

RUTGERS UNIVERSITY

R&D

GFBA 15.423 / 15.4508

55,627

0

PASS-THROUGH PROGRAMS FROM: Total

190,057

0

BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR Total

190,057

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR

R&D

GFBA	15.506		47,612	0
GFBA	15.517		46,202	0
GFBA	15.530		67,524	0
GFBA	15.560		333,498	5,290
GGBA	15.517 / 15.9-FG-81-0143	R12AC40039	38,979	18,878
GGBA	15.517 / 15.R09AP60007		22,340	0
GGBA	15.529 / 15.R11AP40060		28,118	0
GGBA	15.529 / 15.R14AP00001		923,796	0
GGBA	15.560 / 15.06AG602112	R14AC00045	182,867	0
GGBA	15.560 / 15.R10AC80050	09-FG-81-0143	30,196	0
GGBA	15.560 / 15.R12AC80251	R11AC10001	37,110	0
GGBA	15.560 / 15.R15AC00018		14,501	0
GGBA	15.R09AP40900 / 09FG402900		9,298	0

DIRECT FROM: Total

1,782,041

24,168

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH

R&D

GFBA	15.507 / 15.Z12-91895		40,650	0
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PASS-THROUGH PROGRAMS FROM: Total

40,650

0

BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR Total

1,822,691

24,168

DEPARTMENT OF THE INTERIOR

DIRECT FROM:

DEPARTMENT OF THE INTERIOR

R&D

GFBA	15.000		1,167,469	0
GFEA	15.000		12,858	0
GGBA	15.G11AP20068	Mod 5	5,000	0
GGBA	15.G11AP20068	Supp 5	110	0
GGBA	15.H1200090004	P12AC10607	80	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DIRECT FROM: Total

1,185,517

0

PASS-THROUGH PROGRAMS FROM:

LEIDOS BIOMEDICAL RESEARCH , INC

R&D

GFBA 15.000 / 15.4400160424

(7,032)

0

UNIVERSITY OF WASHINGTON

R&D

GFBA 15.000 / 15.OCG5710B

12,776

0

PASS-THROUGH PROGRAMS FROM: Total

5,744

0

DEPARTMENT OF THE INTERIOR Total

1,191,261

0

FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

R&D

GFBA 15.650

53,641

0

GFEA 15.650

9,909

0

GGBA 15.608 / 15.F11AC00778 GP-CESU

45,989

0

GGBA 15.608 / 15.F14AC00608 60181BJ650

177,478

0

GGBA 15.619 / 15.F12AP00925

10,269

0

GGBA 15.643 / 15.F14AC00486 RM CESU

116,777

0

GGBA 15.650 / 15.F10AC00591 RM-CESU

27,357

0

GGBA 15.650 / 15.F14AP00934 RMCESU60181AJ402

4,614

0

GGBA 15.655 / 15.F10AC00593

35,007

0

GGBA 15.655 / 15.F14AC00569 RM CESU

16,288

0

GGBA 15.655 / 15.F14AC00802

20,437

0

GGBA 15.657 / 15.60181AJ402 F11AC00389

7,953

0

GGBA 15.669 / 15.60181AJ402 FA12AC01665

29,959

235

GGBA 15.670 / 15.F13AP01011

130,042

0

DIRECT FROM: Total

685,720

235

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PASS-THROUGH PROGRAMS FROM:

Chugachmiut

R&D

GGBA 15.669 / 15.Contract #183

14,423

0

Denver Botanic Gardens

R&D: Surveys and Genetic Diversity Assessment: Sclerocactus glaucus

GKAA 15.650 / 15.6018191312

54

0

GKAA 15.650 / 15.601819J312

1,335

0

UNIVERSITY OF CALIFORNIA SANTA CRUZ

R&D

GFBA 15.650 / 15.S0184018

8,055

0

University of Illinois

R&D

GGBA 15.669 / 15.20140727101

7,322

0

PASS-THROUGH PROGRAMS FROM: Total

31,189

0

FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total

716,909

235

NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR

R&D

GFBA 15.921

6

0

GFBA 15.922

12,107

0

GFBA 15.945

236,034

0

GFBA 15.954

2,705

0

GFEA 15.915

(1,419)

0

GFEA 15.923

15,568

0

GFEA 15.945

38,455

0

GGBA 15.915 / 15.H1200090004 P10AC00194

(53)

0

GGBA 15.915 / 15.H2370094000 P11AC91288

170,034

0

GGBA 15.915 / 15.H2370094000 P11AC91361

19,215

0

GGBA 15.915 / 15.H23700994000 P11AC91286

61,208

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	15.933 / 15.P1400AP00176		29,942	0
GGBA	15.945 / 15.H1200090004 P13AC00599		9,791	0
GGBA	15.945 / 15.H1200090004 P13AC01156		24,527	0
GGBA	15.945 / 15.H1200090004 P14AC00498		35,810	0
GGBA	15.945 / 15.H1200090004 P14AC00526		5,052	0
GGBA	15.945 / 15.H1200090004 P12AC10428		12,028	0
GGBA	15.945 / 15.H1200090004 P12AC10682		2,423	0
GGBA	15.945 / 15.H1200090004 P13AC00357		33,146	0
GGBA	15.945 / 15.H1200090004 P13AC00495		623	0
GGBA	15.945 / 15.H1200090004 P13AC00550		84,898	0
GGBA	15.945 / 15.H1200090004 P13AC00657		2,745	0
GGBA	15.945 / 15.H1200090004 P13AC00671		26,970	0
GGBA	15.945 / 15.H1200090004 P13AC01166		3,972	0
GGBA	15.945 / 15.H1200090004 P14AC00626		60,783	0
GGBA	15.945 / 15.H1200090004 P14AC00782 RM-296		14,455	0
GGBA	15.945 / 15.H1200090004 P14AC00784 RM-294		1,481	0
GGBA	15.945 / 15.H1200090004 P14AC01053		3,541	0
GGBA	15.945 / 15.H2370094000 P11AC91301		12,300	0
GGBA	15.945 / 15.H2370094000 P13AC00405		59,323	0
GGBA	15.945 / 15.H2370094000 P13AC00650		249,478	0
GGBA	15.945 / 15.H2370094000 P13AC00986		254,116	0
GGBA	15.945 / 15.H2370094000 P13AC01129		144,839	0
GGBA	15.945 / 15.H2370094000 P14AC00636		129,980	0
GGBA	15.945 / 15.H2370094000 P14AC00975		30,000	0
GGBA	15.945 / 15.P10AC00206 RM195		16,904	0
GGBA	15.945 / 15.P11AC91344		76,290	0
GGBA	15.945 / 15.P12AC10090 RM243		344	0
GGBA	15.945 / 15.P13AC00467		31,305	0
GGBA	15.945 / 15.P13AC00625 RM271		1,280	0
GGBA	15.945 / 15.P13AC00658 Project # CSURM 275		33,494	0
GGBA	15.945 / 15.P13AC00667 CSURM-280		966	0
GGBA	15.945 / 15.P13AC00670 CSU-RM277		35,708	0
GGBA	15.945 / 15.P13AC00674 Project # CSURM-279		26,858	0
GGBA	15.945 / 15.P13AC00700 RMCESU		311,887	0
GGBA	15.945 / 15.P13AC00712 H1200-09-0005 SUP		62,338	0
GGBA	15.945 / 15.P13AC01262 CSURM-283 SUPP 1		47,279	0
GGBA	15.945 / 15.P14AC00264 RMCESU		83,148	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	15.945 / 15.P14AC00268 CSURM-286		32,905	0
GGBA	15.945 / 15.P14AC00527 / CSURM-289		62,584	0
GGBA	15.945 / 15.P14AC00589 RMCESU		3,149	0
GGBA	15.945 / 15.P14AC00616 CSURM-291		7,930	0
GGBA	15.945 / 15.P14AC00684 CSURM-293		5,272	0
GGBA	15.945 / 15.P14AC00718 HI200090005 CP148		21,478	0
GGBA	15.945 / 15.P14AC00728 TA P14AC01173		22,042	0
GGBA	15.945 / 15.P14AC00728 P14AC01166		45,702	0
GGBA	15.945 / 15.P14AC00728 P15AC00066		42,935	0
GGBA	15.945 / 15.P14AC00773 RM-295		13,360	0
GGBA	15.945 / 15.P14AC00973 RM-300		5,519	0
GGBA	15.945 / 15.P14AC00981 CSURM-301		15,011	0
GGBA	15.945 / 15.P14AC00982 P14AC00728		781,428	0
GGBA	15.945 / 15.P14AC01057 CPCESU 149		101,489	0
GGBA	15.945 / 15.P14AC01124 CSURM-298 Sup 1		9,937	0
GGBA	15.945 / 15.P14AC01143 CSURM-299		8,509	0
GGBA	15.945 / 15.P14AC01196		182,006	0
GGBA	15.945 / 15.P14AC01198 RMCESU P14AC00728		57,148	0
GGBA	15.945 / 15.P14AC01466-RMCESU # P14AC00728		105,438	0
GGBA	15.945 / 15.P14AC01476 P14AC00725		328,995	0
GGBA	15.945 / 15.P14AC01586		6,248	0
GGBA	15.945 / 15.P14AC01681TA P14AC00728CA		311,779	0
GGBA	15.945 / 15.P15AC00266 TA RMCESU		40,601	0
GGBA	15.945 / 15.P15AC00427 P14AC00728		8,510	0
GGBA	15.945 / 15.P15AC00680 CP151		5,088	0
GGBA	15.945 / 15.P15AC00706 CSURM-303		15,532	0
GGBA	15.945 / 15.P15AC00777		1,142	0
GGBA	15.954 / 15.HI200090004 P11AC90593		14,790	0
GGBA	15.HI200090004 P12AC10581		8,073	0
GGBA	15.H2370094000		69,776	0
GGBA	15.H2370094000 P09AC00405		48,779	0
GGBA	15.H2370094000 P10AC00615 mod 9		8,155	0
GGBA	15.H2370094000 P10AC00655		2,183	0
GGBA	15.H2370094000 P10AC00658		10,241	0
GGBA	15.H2370094000 P11AC91242 mod 8		76,298	0
GGBA	15.H2370094000 P12AC11099		12,691	0
GGBA	15.H2370094000 P12AC11163		127,539	0
GGBA	15.H2370094000 P13AC01054		195,186	0
GGBA	15.H2370094000 P13AC01187 mod 1		170,189	0
GGBA	15.H2370094000 P13AC01222		43,979	0
GGBA	15.H2370094000 P14AC00054		15,532	0
GGBA	15.P10AC00237 RM205		284	0
GGBA	15.P11AC90654 RM219		27,411	0
GGBA	15.P11AC90688 HI200090004 RM226		10,021	0
GGBA	15.P11AC90743 RM227		25,083	0
GGBA	15.P11AC91281 RM		8,251	0
GGBA	15.P11AC91287 Legacy P11AT71025		10,382	0
GGBA	15.P12AC10277 RM247		11,088	0
GGBA	15.P12AC10393 RM249		(3)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	15.P12AC10601 RM257		1,427	0
GGBA	15.P12AC10853 amend 1		1,127	0
GGBA	15.P12AC10927 CP144		20,262	0
GGBA	15.P13AC00274 RM PECO		28,113	0
GGBA	15.P14AC00189 RM284		42,520	0
GGBA	15.P14AC00243 RM 285		8,518	0
GGBA	15.P14AC00728 P15AC00068		51,031	0
GGBA	15.P14AC00736 RMCESU		7,516	0
GGBA	15.P14AC00811		9,707	0
GGBA	15.P14AC01149 RMCESU P14AC00728		9,094	0
GGBA	15.P14AC01177 P14AC00728		522,122	0
GGBA	15.P14AC01191 Mod 1		13,666	0
GGBA	15.P14AC01230		32,259	0
GGBA	15.P14AC01362 RMCESU		2,109	0
GKAA	15.954		308	0
DIRECT FROM: Total			6,401,328	0
PASS-THROUGH PROGRAMS FROM:				
University of Wyoming				
R&D				
GFBA	15.945 / 15.1001202		12,039	0
Wildlife Conservation Society				
R&D				
GGBA	15.WCS/CSU		3,112	0
PASS-THROUGH PROGRAMS FROM: Total			15,151	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR Total			6,416,479	0
OFFICE OF SURFACE MINING, DEPARTMENT OF THE INTERIOR				
PASS-THROUGH PROGRAMS FROM:				
University of Wyoming				
R&D				
GGBA	15.252 / 15.WYDEQ46764 - CSU		66,631	54,625
PASS-THROUGH PROGRAMS FROM: Total			66,631	54,625
OFFICE OF SURFACE MINING, DEPARTMENT OF THE INTERIOR Total			66,631	54,625
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				
DIRECT FROM:				
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				
R&D				
GGBA	15.F13PX02643		39,591	0
GGBA	15.H1200090004/P11AC90701 CSURM-2		6,359	0
DIRECT FROM: Total			45,950	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total

45,950

0

U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR

R&D

GFBA 15.807

43,835

0

GFBA 15.808

724,716

0

GFBA 15.816

22,824

0

GFBA 15.979

1,595

0

GFEA 15.808

1,717

0

GGBA 15.805 / 15.G09AP00143

0

3,216

GGBA 15.805 / 15.G11AP20068 Mod 5

25,906

4,780

GGBA 15.805 / 15.G11AP20068 Mod 56

64,888

0

GGBA 15.805 / 15.G11AP20068 Supp 5

10,000

0

GGBA 15.805 / 15.G11AP20213 supp 1

0

13,279

GGBA 15.805 / 15.G13AC00261

3,871

0

GGBA 15.805 / 15.G14AC00038

62,676

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	15.805 / 15.G14AC00267		0	45,129
GGBA	15.805 / 15.G14AP00025 SUPP 01		98,016	0
GGBA	15.805 / 15.G15AC00162		4,440	0
GGBA	15.808 / 15.G09AC00078 G10AC00671		88,117	0
GGBA	15.808 / 15.G09AC00078 G10AC00685		124,947	0
GGBA	15.808 / 15.G09AC00078 G11AC20405		8,560	23,288
GGBA	15.808 / 15.G09AC00078 G12AC20096		32,572	0
GGBA	15.808 / 15.G09AC00078 G12AC20217		65,142	0
GGBA	15.808 / 15.G09AC00078 G12AC20243		20,308	0
GGBA	15.808 / 15.G09AC00078 G12AC20248		42,609	0
GGBA	15.808 / 15.G09AC00078 G13AC00080		1,721	0
GGBA	15.808 / 15.G09AC00078 G13AC00340		44,604	0
GGBA	15.808 / 15.G09AC00229 G10AC00521		1,456	0
GGBA	15.808 / 15.G09AC00251 G11AC20461		134,816	13,000
GGBA	15.808 / 15.G09AC00251 G12AC20202		1,509	0
GGBA	15.808 / 15.G09AC00251 G13AC00337		28,775	0
GGBA	15.808 / 15.G09AC00251 G13AC00384		44,442	0
GGBA	15.808 / 15.G09AC00251 G14AC00264		31,010	0
GGBA	15.808 / 15.G09AC00392 amend 0005		8,617	0
GGBA	15.808 / 15.G10AC00492 supp6		13,452	0
GGBA	15.808 / 15.G10AC00504 supp 2		5,139	0
GGBA	15.808 / 15.G11AC20336 RM-CESU		64,458	0
GGBA	15.808 / 15.G11AC20359		35,622	0
GGBA	15.808 / 15.G12AC20449		4,699	0
GGBA	15.808 / 15.G12AC20450		13,883	0
GGBA	15.808 / 15.G13AC00075 G09AC00251 RMCESU		37,273	0
GGBA	15.808 / 15.G13AC00092		4,356	0
GGBA	15.808 / 15.G13AC00354		23,235	0
GGBA	15.808 / 15.G14AC00249 RMCESU G09AC00251		11,874	0
GGBA	15.808 / 15.G14AC00356		53,468	0
GGBA	15.808 / 15.G14AC00357 RMCESU G14AC00138		222,949	0
GGBA	15.808 / 15.G14AC00363 SUPP 1		81,550	0
GGBA	15.808 / 15.G14AC00366 RMCESU		29,607	0
GGBA	15.808 / 15.G14AC00379		2,639	0
GGBA	15.808 / 15.G14AC00400 RMCESU G14AC00138		45,694	0
GGBA	15.808 / 15.G14AC00403 supp 001		28,970	0
GGBA	15.808 / 15.G14AC00418 RMCESUG14AC00138		97,660	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	15.808 / 15.G14AS00090 G14AC00401		31,562	0
GGBA	15.808 / 15.G14AS00091 G14AC00402		36,383	0
GGBA	15.812 / 15.G10AC00614		62,294	0
GGBA	15.812 / 15.G10AC00663		16,020	0
GGBA	15.812 / 15.G11AC20160		48,419	0
GGBA	15.812 / 15.G11AC20327		76,035	0
GGBA	15.812 / 15.G11AC20332		2,910	0
GGBA	15.812 / 15.G11AC20387		28,069	0
GGBA	15.812 / 15.G12AC20261		6,336	0
GGBA	15.812 / 15.G12AC20292		10,731	0
GGBA	15.812 / 15.G12AC20376		4,102	0
GGBA	15.812 / 15.G13AC00008		15,381	0
GGBA	15.812 / 15.G14AC00005		8,679	0
GGBA	15.812 / 15.G14AC00039 RWO 102		125,873	0
GGBA	15.812 / 15.G14AC00334 RO#103		30,753	0
GGBA	15.812 / 15.G15AC00027		33,465	0
GGBA	15.816 / 15.G14AP00063		1,161	0
GGBA	15.820 / 15.G13AC00390		74,549	0
GGBA	15.820 / 15.G14AP00180		18,354	0
GGBA	15.820 / 15.G15AP00072		2,346	0
GKAA	15.810		3,959	0
GLAA	15.808 / 15.G12AC20398		22,958	9,090
GLAA	15.808 / 15.G12AC20406		68,801	0
GLAA	15.808 / 15.G12AC20484-0007-0100		99,304	0
GLAA	15.809 / 15.G14AC00051		9,205	0
GLAA	15.810 / 15.G13AC00213		(645)	0
GLAA	15.810 / 15.G14AC00220		174,935	0
GLAA	15.819 / 15.G13AC00197		20,433	0
DIRECT FROM: Total			3,552,589	111,782

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:				
AmericaView				
R&D				
GGBA	15.815 / 15.AV14-C001		24,897	0
Humboldt State University Foundation				
R&D				
GGBA	15.812 / 15.PO 0007100994		(1,826)	0
SCEC-Southern California Earthquake Center				
R&D				
GGBA	15.808 / 15.PO 10179770 SA#49158254 Prime-		15,996	0
UNIVERSITY OF HAWAII				
R&D				
GFBA	15.820 / 15.MA130002		555	0
US Geological Survey				
R&D				
GLAA	15.807 / 15.G15AP00018		7,150	0
PASS-THROUGH PROGRAMS FROM: Total			46,772	0
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR Total			3,599,361	111,782
DEPARTMENT OF THE INTERIOR Total			15,052,532	176,610

DEPARTMENT OF TRANSPORTATION

DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

DEPARTMENT OF TRANSPORTATION

R&D

GFBA 20.000

123,029

70,236

DIRECT FROM: Total

123,029

70,236

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:					
ENGINEERING & SOFTWARE CONSULTANTS, INC.					
R&D					
	GFBA	20.000 / 20.13-21		13,858	0
UNIVERSITY OF TEXAS AT AUSTIN					
R&D					
	GFBA	20.000 / 20.UTA14-000735		71,137	0
Wyoming Department of Transportation					
R&D					
	GGBA	20.11660806		34,726	0
PASS-THROUGH PROGRAMS FROM: Total				119,721	0
DEPARTMENT OF TRANSPORTATION Total				242,750	70,236
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
R&D					
	GFBA	20.108		9,793	0
	GFBA	20.109		56,024	0
DIRECT FROM: Total				65,817	0
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					
R&D					
	GFBA	20.106 / 20.5-42508		33,875	0
PASS-THROUGH PROGRAMS FROM: Total				33,875	0
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total				99,692	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

R&D

GGBA 20.200 / 20.DTFH61-09-H-00004 Amend 19

GLAA 20.DTFH68-13-E00080

(21)

6,560

0

0

DIRECT FROM: Total

6,539

0

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

6,539

0

OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION

PASS-THROUGH PROGRAMS FROM:

NORTH DAKOTA STATE UNIVERSITY

R&D

GFEA 20.701 / 20.DTRT12-G-UTC08

GFEA 20.701 / 20.DTRT13-G-UTC38

GFEA 20.701 / 20.FAR0019957

GFEA 20.701 / 20.FAR0019957_AMD03

GFEA 20.701 / 20.FAR0023134

GGBA 20.701 / 20.FAR0019951

GGBA 20.701 / 20.FAR0023139

60,397

61,610

(355)

5,827

11,113

194,173

174,848

0

0

0

0

0

0

0

PASS-THROUGH PROGRAMS FROM: Total

507,613

0

OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION Total

507,613

0

PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

R&D

GFEA 20.724

GLAA 20.724 / 20.DTPH5614HCAP06

30,926

36,332

25,776

0

DIRECT FROM: Total

67,258

25,776

PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total

67,258

25,776

DEPARTMENT OF TRANSPORTATION Total

923,852

96,012

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF VETERANS AFFAIRS

DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM:

DEPARTMENT OF VETERANS AFFAIRS

R&D

GFBA 64.000

428,177

0

DIRECT FROM: Total

428,177

0

DEPARTMENT OF VETERANS AFFAIRS Total

428,177

0

VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM:

VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS

R&D

GFEA 64.009

27,792

0

DIRECT FROM: Total

27,792

0

VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS Total

27,792

0

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM:

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

R&D

GFEA 64.126

3,068

0

DIRECT FROM: Total

3,068

0

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Total

3,068

0

DEPARTMENT OF VETERANS AFFAIRS Total

459,037

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

ENVIRONMENTAL PROTECTION AGENCY

ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

ENVIRONMENTAL PROTECTION AGENCY

R&D

GFBA	66.000		17,172	0
GGBA	66.96805301		17,206	0
GGBA	66.FP-91770501-0		11,999	0

DIRECT FROM: Total

46,377 0

ENVIRONMENTAL PROTECTION AGENCY Total

46,377 0

OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY

R&D

GGBA	66.714 / 66.PE 96809901-0		2,049	0
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DIRECT FROM: Total

2,049 0

OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY Total

2,049 0

OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY

R&D

GFBA	66.509		914,219	520,238
GFBA	66.511		69,758	0
GFBA	66.514		72,544	0
GFEA	66.510		66,227	0
GGBA	66.509 / 66.833563501		14,953	0
GGBA	66.509 / 66.83543801		351,440	220,917
GGBA	66.509 / 66.83557001		408,559	154,585
GGBA	66.509 / 66.865633501		24,175	0
GGBA	66.509 / 66.RD-083489901-0		38,343	0
GGBA	66.509 / 66.RD-83455101-0		0	(4,309)

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	66.509 / 66.RD-83438701-0		(7,688)	0
GLAA	66.514 / 66.FP-91735401-0		344	0
GLAA	66.514 / 66.FP-91744801-0-KATO DEE		18,794	0
GLAA	66.514 / 66.FP-91746401-0		1,401	0
DIRECT FROM: Total			1,973,069	891,431
PASS-THROUGH PROGRAMS FROM:				
AMEC ENVIRONMENT & INFRASTRUCTURE, INC				
R&D				
GFBA	66.512 / 66.6064130418 / 606415		3,068	0
ARIZONA STATE UNIVERSITY				
R&D				
GLAA	66.509 / 66.14-492		69,768	0
M.I.T. Massachusetts Institute of Tech.				
R&D				
GGBA	66.509 / 66.5710003201 Amend 4		69,850	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO				
R&D				
GFBA	66.509 / 66.40726878		23,272	0
University of Iowa				
R&D				
GFBA	66.509 / 66.W000319235 / PO 100		122,721	0
WATER RESEARCH FOUNDATION				
R&D				
GFBA	66.511 / 66.4440		21,999	0
PASS-THROUGH PROGRAMS FROM: Total			310,678	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY Total			2,283,747	891,431

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME STATE AGENCY CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
<hr/>			
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY			
Environmental Education Grants			
GZAA 66.951		10,235	0
DIRECT FROM: Total		10,235	0
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY Total		10,235	0
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY			
PASS-THROUGH PROGRAMS FROM:			
Water Environment Research Foundation			
R&D			
GGBA 66.202 / 66.SWC1R06 TO 5B		53	79,450
WATER RESEARCH FOUNDATION			
R&D			
GFBA 66.202 / 66.4376		7,149	8,972
PASS-THROUGH PROGRAMS FROM: Total		7,202	88,422
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY Total		7,202	88,422
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
R&D			
GGBA 66.461 / 66.96805201		57,928	0
GGBA 66.461 / 66.96805401		13,200	0
GGBA 66.461 / 66.96813401		41,769	0
GGBA 66.461 / 66.96814101		3,368	0
GGBA 66.461 / 66.96814101 mod 1		39,478	0
GGBA 66.461 / 66.CD-96812101-0		18,897	0
GGBA 66.461 / 66.CD-96812801-0		57,973	0
DIRECT FROM: Total		232,613	0
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY Total		232,613	0
ENVIRONMENTAL PROTECTION AGENCY Total		2,582,223	979,853
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LIBRARY OF CONGRESS			
LIBRARY OF CONGRESS			
DIRECT FROM:			
LIBRARY OF CONGRESS			
R&D			
GFBA 42.003		164,136	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
DIRECT FROM: Total		164,136	0
LIBRARY OF CONGRESS Total		164,136	0
LIBRARY OF CONGRESS Total		164,136	0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

DIRECT FROM:

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

R&D

GFBA	43.000	11,297,977	4,123,022
GFBA	43.001	19,691,121	2,194,527
GFBA	43.002	22,297,009	2,193,140
GFBA	43.003	105,456	4,763
GFBA	43.007	1,296,164	0
GFBA	43.008	695,449	12,609
GFBA	43.009	645,317	0
GFC A	43.001	14,721	0
GGBA	43.001 / 43.NNX10AM19G	249	0
GGBA	43.001 / 43.NNX11AF06G supp 2	4,664	0
GGBA	43.001 / 43.NNX11AH05G	(2,194)	0
GGBA	43.001 / 43.NNX11AH57G Sup 3	109,841	0
GGBA	43.001 / 43.NNX11AL43H	2,000	0
GGBA	43.001 / 43.NNX11AQ66G	3,939	0
GGBA	43.001 / 43.NNX11AQ81G	309,602	35,232
GGBA	43.001 / 43.NNX12AB54G	582,857	222,272
GGBA	43.001 / 43.NNX12AH17G MOD 7	114,495	0
GGBA	43.001 / 43.NNX12AH19G	79,652	3,450
GGBA	43.001 / 43.NNX12AM95G	117	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	43.001 / 43.NNX12AR69G		46,112	0
GGBA	43.001 / 43.NNX13AC51G Supp 1		111,576	0
GGBA	43.001 / 43.NNX13AF74G Sup 1		109,358	0
GGBA	43.001 / 43.NNX13AG30G Sup 03		129,830	0
GGBA	43.001 / 43.NNX13AG31G supp 4		34,994	0
GGBA	43.001 / 43.NNX13AG31G supp 5		444,886	0
GGBA	43.001 / 43.NNX13AG32G supp 4		170,640	0
GGBA	43.001 / 43.NNX13AG69G		123,173	0
GGBA	43.001 / 43.NNX13AG96G		68,636	0
GGBA	43.001 / 43.NNX13AH59G		32,094	17,595
GGBA	43.001 / 43.NNX13AI15G Supp 1		4,842	0
GGBA	43.001 / 43.NNX13AI94G		42,901	0
GGBA	43.001 / 43.NNX13AK52G		1,944	0
GGBA	43.001 / 43.NNX13AM91H Supp 01		13,991	0
GGBA	43.001 / 43.NNX13AN66H		4,033	0
GGBA	43.001 / 43.NNX13AO10G		15,620	0
GGBA	43.001 / 43.NNX13AP53G		130,259	0
GGBA	43.001 / 43.NNX13AQ04G Supp 2		169,640	36,730
GGBA	43.001 / 43.NNX13AQ50G SUPP 1		85,118	11,902
GGBA	43.001 / 43.NNX14AC37G		88,291	0
GGBA	43.001 / 43.NNX14AF14G SUPP 2		111,161	0
GGBA	43.001 / 43.NNX14AH06G SUP 1		52,917	0
GGBA	43.001 / 43.NNX14AI33G Mod 1		77,396	0
GGBA	43.001 / 43.NNX14AI52G SUPP 2		217,120	0
GGBA	43.001 / 43.NNX14AJ81G		60,412	0
GGBA	43.001 / 43.NNX14AK70G		395,188	348,339
GGBA	43.001 / 43.NNX14AK85H Supp 01		29,954	0
GGBA	43.001 / 43.NNX14AO77G		834	0
GGBA	43.001 / 43.NNX14AP97G		73,997	0
GGBA	43.001 / 43.NNX15AF35G		85,130	0
GGBA	43.001 / 43.NNX15AG88G		20,596	0
GGBA	43.001 / 43.NNX15AG93G		13,278	0
GGBA	43.001 / 43.NNX15AJ09G		6,376	0
GGBA	43.002 / 43.NNX10AT39G		95,732	0
GGBA	43.003 / 43.NNX14AB02G		176,007	0
GGBA	43.003 / 43.NNX14AH51G		42,626	0
GGBA	43.009 / 43.NNX13AD19G		92,446	46,782

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

GGBA	43.009 / 43.NNX14AL42H		59,299	0
GGBA	43.231795		43,168	0
GGBA	43.NNX08AT04A supp 00005		164	8,865
GGBA	43.NNX10AB36G		2,898	0
GGBA	43.NNX10AT41G Supple 5		209	0
GGBA	43.NNX11AB87G NCE		77	0
GLAA	43.001 / 43.NNX10AM91G		8,743	0
GLAA	43.001 / 43.NNX12A019G		89,578	66,852
GLAA	43.001 / 43.NNX12AL20G		69,914	0
GLAA	43.001 / 43.NNX13AH55G		393,612	0
GLAA	43.001 / 43.NNX14AM05G		26,706	0
GLAA	43.001 / 43.NNX14AO75G		35,660	0
GLAA	43.001 / 43.NNX15AH34G		7,313	0
GLAA	43.007 / 43.NNX13AQ54G		105,557	(9,018)
GLAA	43.NNCL4VB99P		17,110	0
GLAA	43.NNX10AQ06G		26,153	0
GLAA	43.NNX11AB33G		63,869	0

DIRECT FROM: Total

61,577,574

9,317,062

PASS-THROUGH PROGRAMS FROM:

A.I. SOLUTIONS

R&D

GFBA 43.000 / 43.BRIDGE-14-038

2,570

0

GFBA 43.000 / 43.OCG5620B

1

0

Alion Science and Technology

R&D

GGBA 43.008575-001-BDM/SCS2179982 mod5

80,579

0

ANALYTICAL MECHANICS ASSOCIATES

R&D

GFBA 43.000 / 43.T00259

(613)

0

GFBA 43.000 / 43.T00259-FY13

119

0

GFBA 43.000 / 43.T00259-FY15

43,157

0

ARGONNE NATIONAL LABORATORY - SEE UCHICA

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	43.000 / 43.4F-31443		117,825	0
ARIZONA STATE UNIVERSITY				
R&D				
GFBA	43.001 / 43.15-562		34,994	0
GFBA	43.002 / 43.01-079		91	0
GFBA	43.007 / 43.14-450		6,774	0
GGBA	43.001 / 43.12-685		62,075	0
BALL AEROSPACE				
R&D				
GFBA	43.002 / 43.97BSM00005		1,008,455	0
Bay Area Environmental Research Institute				
R&D				
GGBA	43.001 / 43.118461		28,205	0
BLACK SWIFT TECHNOLOGIES				
R&D				
GFBA	43.000 / 43.OCG5712B		185,393	0
GFBA	43.000 / 43.OCG6095B		28,504	0
Calif. Inst. of Tech/Jet Propulsion Lab				
R&D				
GGBA	43.1439002 mod 6		418,795	0
GGBA	43.1479151 MOD 2		57,415	0
GGBA	43.1504310		13,437	0
CALIFORNIA INSTITUTE OF TECHNOLOGY				
R&D				
GFBA	43.001 / 43.2-1092872		27,203	0
CARNEGIE INSTITUTE OF WASHINGTON				
R&D				
GFBA	43.002 / 43.DTM-3250-01 (PHASE		385,840	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE

R&D

GFBA	43.000 / 43.GA-2014-139 / TO1		250,860	0
GFBA	43.000 / 43.GA-2014-139 / TO2		151,870	30,000
GFBA	43.000 / 43.GA-2014-139 / TO3		17,291	0
GFBA	43.000 / 43.GA-2014-146 / TO1		131,529	0
GFBA	43.000 / 43.OCG5619B		(2)	0
GFBA	43.000 / 43.TASK ORDER A		81,717	0

COLUMBIA UNIVERSITY

R&D

GFBA	43.001 / 43.1(GG008566)		31,156	0
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CSS-DYNAMAC

R&D

GFBA	43.000 / 43.AMES-RT-069		38,132	0
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EMERGENT SPACE TECHNOLOGIES

R&D

GFBA	43.000 / 43.OCG5705B		(290)	0
GFBA	43.000 / 43.OCG5738B		(3,425)	0

FIRST RF CORPORATION

R&D

GFBA	43.002 / 43.T17136		21,437	0
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FLORIDA STATE UNIVERSITY

R&D

GFBA	43.001 / 43.R01772		25,685	0
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GEORGE MASON UNIVERSITY

R&D

GFBA	43.001 / 43.E2033581		28,895	0
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GEORGIA INSTITUTE OF TECHNOLOGY

R&D

GFBA	43.000 / 43.RC579-G1		1,395	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

HAMPTON UNIVERSITY

R&D

GFBA 43.002 / 43.42073

1,069,302

225,112

HOUSTON METHODIST RESEARCH INSTITUTE

R&D

GFBA 43.007 / 43.18050011

76,887

0

Iowa State University

R&D

GLAA 43.001 / 43.I5 10146 23

28,054

0

JET PROPULSION LABORATORY

R&D

GFBA 43.000 / 43.1394511

71,727

0

GFBA 43.000 / 43.1413330

38,570

0

GFBA 43.000 / 43.1443525

527,569

0

GFBA 43.000 / 43.1459409

168

0

GFBA 43.000 / 43.1467206

148,129

0

GFBA 43.000 / 43.1471912

68,465

0

GFBA 43.000 / 43.1471988

72,209

0

GFBA 43.000 / 43.1472363

(30)

0

GFBA 43.000 / 43.1477083

79,422

15,991

GFBA 43.000 / 43.1480904

104,567

0

GFBA 43.000 / 43.1482844

110,173

0

GFBA 43.000 / 43.1485526

29,073

0

GFBA 43.000 / 43.1487846

56,270

0

GFBA 43.000 / 43.1492014

57,040

46,808

GFBA 43.000 / 43.1500521

63,275

0

GFBA 43.000 / 43.1501512

6,982

0

GFBA 43.000 / 43.1501552

25,790

0

GFBA 43.000 / 43.1502225

45,219

0

GFBA 43.000 / 43.1502712

37,045

0

GFBA 43.000 / 43.1503012

108,438

0

GFBA 43.000 / 43.1505804

58,404

0

GFBA 43.000 / 43.1507695

7,249

0

GFBA 43.000 / 43.1507938

107,601

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

GFBA	43.000 / 43.1508550		29,166	0
GFBA	43.000 / 43.1508803		70,876	0
GFBA	43.000 / 43.1509677		38,891	0
GFBA	43.000 / 43.1515071		81,547	0
GFBA	43.000 / 43.1516188		28,028	0
GFBA	43.000 / 43.1516411		33,616	0
GFBA	43.000 / 43.1516604		35,011	0
GFBA	43.000 / 43.1516735		29,096	0
GFBA	43.000 / 43.1519021		124,947	40,000
GFBA	43.000 / 43.1522268		14,431	0
GFBA	43.000 / 43.1523624		12,701	0
GFBA	43.000 / 43.1523738 / 1502690		170,621	0
GFBA	43.000 / 43.1526767		6,018	0
GFBA	43.000 / 43.RSA 1472436		4,767	0
GFBA	43.000 / 43.RSA 1500519		5,000	0
GFBA	43.001 / 43.1513684-B		24,992	0
GFBA	43.002 / 43.1408905		71,656	0
GFBA	43.002 / 43.1409073		1,324,376	338,561
GFBA	43.002 / 43.1496685		24,781	0
GFBA	43.002 / 43.1499120		7,400	0
GFBA	43.002 / 43.1502573		22,467	0
GLAA	43.1479970		28,703	0

JOHNS HOPKINS UNIVERSITY

R&D

GFBA	43.000 / 43.943276		217,636	0
GFBA	43.001 / 43.113622		15,369	0
GFBA	43.002 / 43.893472		5,438	0

LOCKHEED MARTIN

R&D

GFBA	43.000 / 43.4101222724		19,404	0
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MADISON AREA TECHNICAL COLLEGE

R&D

GFBA	43.008 / 43.2		3,885	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

MAYO CLINIC JACKSONVILLE , FLORIDA

R&D

GFBA 43.000 / 43.OCG6124B / PO 63404

113,527

0

National Institute of Aerospace

R&D

GLAA 43.C12-2876-CSM

63,561

0

NATIONAL SPACE GRANT FOUNDATION

R&D

GFBA 43.000 / 43.2013-ESMD-XHAB-01

8

0

GFBA 43.000 / 43.XHAB 2014-05

(2,103)

0

GFBA 43.000 / 43.XHAB 2015-05

20,000

0

NEW MEXICO STATE UNIVERSITY

R&D

GFBA 43.008 / 43.Q01523

(8,533)

0

Northern Arizona University

R&D

GFBA 43.001 / 43.1002484-02

6,946

0

NORTHROP GRUMMAN CORPORATION

R&D

GFBA 43.000 / 43.7600016569

32,942

0

NORTHWEST RESEARCH ASSOCIATES INC

R&D

GFBA 43.000 / 43.NWRA-11-S-139

31,491

0

OHIO STATE UNIVERSITY

R&D

GFBA 43.001 / 43.60027407 / RF129016

10,135

0

Pennsylvania State University

R&D

GGBA 43.001 / 43.5068-CSU-NASA-J17G

25,940

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PLANETARY SCIENCE INSTITUTE

R&D

GFBA 43.000 / 43.1241 / NNX13AB83G
 GFBA 43.001 / 43.1276

12,008
11,932

0
0

PRISMA BASIC RESEARCH

R&D

GFBA 43.001 / 43.OCG5636B

18,824

0

PURDUE UNIVERSITY

R&D

GFBA 43.001 / 43.4103-57306

4,138

0

RSCH FUND OF CITY UNIVERSITY OF NEW YORK

R&D

GFBA 43.001 / 43.49699-A / 15015

98,242

0

SCIENCE SYSTEMS & APPLICATIONS INC

R&D

GFBA 43.000 / 43.21211-12-070
 GFBA 43.000 / 43.21211-14-037

1,402
30,000

0
0

SIMPSON WEATHER ASSOCIATES, INC.

R&D

GFBA 43.000 / 43.NNL14AA14C-UCO
 GFBA 43.002 / 43.NNH14CK47C-UCO

12,263
22,044

0
0

SMITHSONIAN ASTROPHYSICAL OBSERVATORY

R&D

GFBA 43.000 / 43.AR1-12003X
 GFBA 43.000 / 43.GO2-13009X
 GFBA 43.000 / 43.PF3-140112
 GFBA 43.001 / 43.AR5-16010A
 GFBA 43.001 / 43.G02-13018X
 GFBA 43.001 / 43.GO2-13130A
 GFBA 43.001 / 43.GO3-14006X
 GFBA 43.001 / 43.GO3-14007X
 GFBA 43.001 / 43.GO3-14012A
 GFBA 43.001 / 43.GO3-14112X
 GFBA 43.001 / 43.GO4-15012X
 GFBA 43.001 / 43.GO4-15014X
 GFBA 43.001 / 43.GO4-15113X
 GFBA 43.001 / 43.GO5-16083X
 GFBA 43.001 / 43.PF2-130098

10
20,339
7,355
773
7,397
895
19,149
3,032
585
20,738
1,705
26,107
58,579
388
88,570

0
0
0
0
0
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0
0
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SOUTHWEST RESEARCH INSTITUTE

R&D

GFBA 43.000 / 43.1415GC0044
 GFBA 43.000 / 43.1415GC0048

25,095
124,171

0
0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	43.000 / 43.1415GC0066		86,945	0
GFBA	43.000 / 43.599791Q		27,428	0
GFBA	43.000 / 43.699050X		149,958	0
GFBA	43.000 / 43.A99168JD		(695)	0
GFBA	43.000 / 43.B99020JD		2	0
GFBA	43.000 / 43.E99024LM		(809)	0
GFBA	43.000 / 43.F63492J		(678)	0
GFBA	43.000 / 43.F99081DRC		23,002	0
GFBA	43.000 / 43.F99089HP		(2,625)	0
GFBA	43.000 / 43.F99092HP		21,056	0
GFBA	43.000 / 43.H74481HP		13,059	0
GFBA	43.000 / 43.H99021MO		31,657	0
GFBA	43.001 / 43.1415GC0061		10,697	0
GFBA	43.001 / 43.H99018HP		34,185	0
GFBA	43.002 / 43.278985Q		153,290	0
GFBA	43.002 / 43.299449Q		181,085	0
GFBA	43.002 / 43.599791Q		3,565,815	0
GFBA	43.002 / 43.599795X		113	0
SPACE SYSTEMS RESEARCH CORPORATION				
R&D				
GFBA	43.001 / 43.PO 99.10.01		2,253	0
SPACE TELESCOPE SCIENCE INSTITUTE				
R&D				
GFBA	43.000 / 43.HST-AR-12643.06-A		22,719	0
GFBA	43.000 / 43.HST-AR-12814.01-A		2,462	0
GFBA	43.000 / 43.HST-AR-12825.01-A		54,490	0
GFBA	43.000 / 43.HST-AR-12841.02-A		75,397	0
GFBA	43.000 / 43.HST-AR-12854.03-A		(64,643)	0
GFBA	43.000 / 43.HST-AR-13260.01-A		33,451	0
GFBA	43.000 / 43.HST-AR-13262.002-A		107,827	0
GFBA	43.000 / 43.HST-AR-13267.02-A		28,328	0
GFBA	43.000 / 43.HST-AR-13913.002-A		511	0
GFBA	43.000 / 43.HST-GO-12279.01-A		40,812	0
GFBA	43.000 / 43.HST-GO-12361.01-A		12,389	0
GFBA	43.000 / 43.HST-GO-12464.01-A		77,931	0
GFBA	43.000 / 43.HST-GO-12482.07-A		5,945	0
GFBA	43.000 / 43.HST-GO-12542.01-A		10,232	0
GFBA	43.000 / 43.HST-GO-12566.01-A		7,916	0
GFBA	43.000 / 43.HST-GO-12572.02-A		773	0
GFBA	43.000 / 43.HST-GO-12593.005-A/		21,573	0
GFBA	43.000 / 43.HST-GO-12609.02-A		2,924	0
GFBA	43.000 / 43.HST-GO-12745.01-A		26,213	0
GFBA	43.000 / 43.HST-GO-12758.01-A /		49,200	0
GFBA	43.000 / 43.HST-GO-12816.01-A		12,665	0
GFBA	43.000 / 43.HST-GO-12876.01-A		60,018	0
GFBA	43.000 / 43.HST-GO-12965.11-A		937	0
GFBA	43.000 / 43.HST-GO-13008.01-A		20,232	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	43.000 / 43.HST-GO-13021.09-A		1,004	0
GFBA	43.000 / 43.HST-GO-13032.02-A		8,383	0
GFBA	43.000 / 43.HST-GO-13288.002-A		12,812	0
GFBA	43.000 / 43.HST-GO-13301.001-A		35,826	0
GFBA	43.000 / 43.HST-GO-13302.01-A		40,603	0
GFBA	43.000 / 43.HST-GO-13321.004-A		20,890	0
GFBA	43.000 / 43.HST-GO-13332.02-A		12,223	0
GFBA	43.000 / 43.HST-GO-13346.01-A		116,989	0
GFBA	43.000 / 43.HST-GO-13372.001-A		30,848	0
GFBA	43.000 / 43.HST-GO-13401.009-A		671	0
GFBA	43.000 / 43.HST-GO-13434.005-A		15,186	0
GFBA	43.000 / 43.HST-GO-13444.007-A		11,605	0
GFBA	43.000 / 43.HST-GO-13467.02-A		6,309	0
GFBA	43.000 / 43.HST-GO-13471.02-A		10,525	0
GFBA	43.000 / 43.HST-GO-13481.01-A		28,348	0
GFBA	43.000 / 43.HST-GO-13484.004-A		3,988	0
GFBA	43.000 / 43.HST-GO-13489.001-A		16,462	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	43.000 / 43.HST-GO-13513.001-A		25,922	0
GFBA	43.000 / 43.HST-GO-13650.001-A		561	0
GFBA	43.000 / 43.HST-GO-13650.005-A		1,530	0
GFBA	43.000 / 43.HST-GO-13714.001-A		684	0
GFBA	43.000 / 43.HST-GO-13767.003-A		13,627	0
GFBA	43.000 / 43.HST-GO-13774.004-A		27,129	0
GFBA	43.000 / 43.HST-GO-13831.002-A		15,325	0
GFBA	43.000 / 43.HST-HF2-51336.001-A		95,514	0
GFBA	43.000 / 43.HST-HF-51324.01-A /		110,718	0
GFBA	43.002 / 43.HST-GO-12278.01-A		5,111	0
GFBA	43.002 / 43.HST-GO-12280.01-A		17,756	0
GFBA	43.002 / 43.HST-GO-12475.04-A		427	0
GFBA	43.002 / 43.HST-GO-13485.002-A		10,122	0
STANFORD UNIVERSITY				
R&D				
GFBA	43.001 / 43.60815711-112527		15,628	0
State University of New York				
R&D				
GGBA	43.2011-103 FND Award # 58594		14,729	0
STONE AEROSPACE/PSC, INC. (SAS)				
R&D				
GFBA	43.000 / 43.OCG5582B		149,788	0
TDA RESEARCH INC.				
R&D				
GFBA	43.000 / 43.JN.4461.UCB.12.01		1	0
GFBA	43.000 / 43.RC.4876.CU.2013.02		123,182	0
UCAR-NCAR-Nat Ctr for Atmospheric Res				
R&D				
GGBA	43.001 / 43.Z13-96768 MOD 2		34,747	0
GGBA	43.001 / 43.Z15-16977		12,802	0
Univ. of Texas Medical Branch/Galveston.				
R&D				
GGBA	43.09-099 UOSPC-0000000407		116,148	0
UNIVERSITIES SPACE RESEARCH ASSOCIATION				
R&D				
GFBA	43.000 / 43.NAS2-97001		1	0
GFBA	43.000 / 43.SOF 03-0091		1,955	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH				
R&D				
GFBA	43.001 / 43.Z13-10502		86	0
GFBA	43.001 / 43.Z13-13488		(91)	0
GFBA	43.001 / 43.Z13-90841		13,234	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	43.001 / 43.Z13-98924		260	0
GFBA	43.001 / 43.Z14-12060		13,214	0
UNIVERSITY OF ALABAMA HUNTSVILLE				
R&D				
GFCA	43.008 / 43.SUB2012-037		27,329	0
University of Alabama in Huntsville				
R&D				
GGBA	43.001 / 43.SUB2013-184 mod 3		101,066	0
UNIVERSITY OF ALASKA				
R&D				
GFBA	43.001 / 43.UAF 13-0123		79,534	0
University of Alaska at Fairbanks				
R&D				
GGBA	43.001 / 43.PO FP44033 Subaward UAF14-0107		44,368	0
UNIVERSITY OF ARIZONA				
R&D				
GFBA	43.000 / 43.219356		12,236	0
GFBA	43.000 / 43.33409		(45)	0
GFBA	43.000 / 43.Y603254		357,759	0
UNIVERSITY OF CALIFORNIA AT IRVINE				
R&D				
GFBA	43.000 / 43.2009-2294		(377)	0
GFBA	43.001 / 43.2013-2955		96,334	0
GFBA	43.002 / 43.2008-2042		1	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO				
R&D				
GFBA	43.001 / 43.10320197 - 002		(80)	0
GFBA	43.001 / 43.49513117		15,000	0
UNIVERSITY OF CALIFORNIA BERKELEY				
R&D				
GFBA	43.000 / 43.00007448 / 20000362		1,255,203	0
GFBA	43.000 / 43.8209		13,763	0
GFBA	43.002 / 43.SA3649-26326		141,640	0
UNIVERSITY OF CALIFORNIA LOS ANGELES				
R&D				
GFBA	43.002 / 43.2090 G MB438		465	0
GFBA	43.002 / 43.2095 G NA057		(453)	0
GFBA	43.002 / 43.2095 G NA161		8,242	0
UNIVERSITY OF CALIFORNIA SANTA BARBARA				
R&D				

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	43.001 / 43.KK1212		214,918	0
UNIVERSITY OF CENTRAL FLORIDA				
R&D				
GFBA	43.000 / 43.66016029-01 / 66016		9,731,680	3,554,664
University of Iowa				
R&D				
GFBA	43.001 / 43.1001158732		50,745	0
GFBA	43.001 / 43.W000475300 - PO 100		11,099	0
GFBA	43.001 / 43.W000679978 /PO 1014		11,564	0
University of Maryland				
R&D				
GGBA	43.001 / 43.Z673001		43,141	0
UNIVERSITY OF MIAMI				
R&D				
GGBA	43.001 / 43.S1548 Order No. AC71723		1,026	0
UNIVERSITY OF MICHIGAN				
R&D				
GFBA	43.001 / 43.3002616166		44,530	0
GGBA	43.001 / 43.3002866417 Amend 3		51,362	0
UNIVERSITY OF MINNESOTA				
R&D				
GFBA	43.000 / 43.X5336545103		333,235	0
UNIVERSITY OF MONTANA				
R&D				
GFBA	43.001		52,874	0
UNIVERSITY OF NEBRASKA LINCOLN				
R&D				
GFBA	43.001 / 43.25-0514-0066-002		46,592	0
GFBA	43.001 / 43.25-0514-0170-002		62,487	0
UNIVERSITY OF NEW HAMPSHIRE				
R&D				
GFBA	43.000 / 43.PZ07064		563,435	0
GFBA	43.002 / 43.10-069		348,552	0
UNIVERSITY OF SOUTH FLORIDA				
R&D				
GFBA	43.002 / 43.2500-1375-00-A		24,785	0
UNIVERSITY OF TEXAS AT ARLINGTON				
R&D				

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	43.001 / 43.26-1201-3061		47,488	0
UNIVERSITY OF TEXAS AT AUSTIN				
R&D				
GFBA	43.000 / 43.UTA13-000916		95,894	0
UNIVERSITY OF WASHINGTON				
R&D				
GFBA	43.001 / 43.750912		82,323	0
University of Wisconsin				
R&D				
GGBA	43.001 / 43.510K230 Amend 1		91,591	0
VIRGINIA TECH UNIVERSITY				
R&D				
GFBA	43.001 / 43.426671-19557		22,229	0
WASHINGTON STATE UNIVERSITY				
R&D				
GFEA	43.001 / 43.118461_G003188		980	0
WOODS HOLE OCEANOGRAPHIC INSTITUTION				
R&D				
GFBA	43.001 / 43.A101133		51,005	0
YALE UNIVERSITY				
R&D				
GFBA	43.001 / 43.C12N11222(N00190)		25,773	0
PASS-THROUGH PROGRAMS FROM: Total			29,895,260	4,251,136
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Total			91,472,834	13,568,198
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Total			91,472,834	13,568,198

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NATIONAL ENDOWMENT FOR THE HUMANITIES

INSTITUTE OF MUSEUM AND LIBRARY SERVICES

DIRECT FROM:

INSTITUTE OF MUSEUM AND LIBRARY SERVICES

R&D

GFBA 45.301

GFBA 45.312

31,838

0

19,511

0

DIRECT FROM: Total

51,349

0

INSTITUTE OF MUSEUM AND LIBRARY SERVICES Total

51,349

0

NATIONAL ENDOWMENT FOR THE ARTS

DIRECT FROM:

NATIONAL ENDOWMENT FOR THE ARTS

R&D

GGBA 45.024 / 45.14-5200-7033

5,747

0

DIRECT FROM: Total

5,747

0

NATIONAL ENDOWMENT FOR THE ARTS Total

5,747

0

NATIONAL ENDOWMENT FOR THE HUMANITIES

DIRECT FROM:

NATIONAL ENDOWMENT FOR THE HUMANITIES

R&D

GFBA 45.149

GFBA 45.160

GFBA 45.163

GFEA 45.161

13,217

0

50,400

0

140,665

0

3,984

36,690

DIRECT FROM: Total

208,266

36,690

NATIONAL ENDOWMENT FOR THE HUMANITIES Total

208,266

36,690

NATIONAL ENDOWMENT FOR THE HUMANITIES Total

265,362

36,690

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NATIONAL SCIENCE FOUNDATION

NATIONAL SCIENCE FOUNDATION

DIRECT FROM:

NATIONAL SCIENCE FOUNDATION

Geosciences

GZAA 47.050

6,948

0

NSF 1950 R&D

GWAA 47.050

9,447

0

GWAA 47.070

14,014

0

R&D

GFBA 47.000

645,457

36,038

GFBA 47.041

9,876,543

895,798

GFBA 47.049

13,928,997

229,127

GFBA 47.050

12,991,362

2,418,322

GFBA 47.070

6,394,516

1,184,538

GFBA 47.074

6,635,193

533,475

GFBA 47.075

2,033,637

153,650

GFBA 47.076

9,916,117

437,966

GFBA 47.078

2,527,927

56,266

GFBA 47.079

240,694

0

GFBA 47.080

180,948

2,076

GFBA 47.082

195,893

0

GFCA 47.041

139,533

0

GFCA 47.049

382,165

0

GFCA 47.070

724,122

0

GFCA 47.074

85,967

0

GFCA 47.076

205,914

0

GFEA 47.041

281,856

0

GFEA 47.049

357,970

(116)

GFEA 47.050

136,698

0

GFEA 47.070

357,655

19,686

GFEA 47.074

793,209

36,051

GFEA 47.075

68,760

15,645

GFEA 47.076

155,512

36,533

GGBA 47.000705-00003

2,127

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.003636-00002		5,746	0
GGBA	47.041 / 47.1452725		65,547	0
GGBA	47.041 / 47.1461231		70,384	0
GGBA	47.041 / 47.1519438		4,827	0
GGBA	47.041 / 47.CBET-1160026		116,845	0
GGBA	47.041 / 47.CBET-1336236		175,355	0
GGBA	47.041 / 47.CBET-1351909		19,504	0
GGBA	47.041 / 47.CBET-1402346		8,759	0
GGBA	47.041 / 47.CBET-1438660		8,439	0
GGBA	47.041 / 47.CMMI-0969346		6,144	0
GGBA	47.041 / 47.CMMI-1235305		61,574	0
GGBA	47.041 / 47.CMMI-1266101		51,065	0
GGBA	47.041 / 47.CMMI-1314957		(8,930)	98,835
GGBA	47.041 / 47.CMMI-1335571		113,988	0
GGBA	47.041 / 47.CMMI-1344646		9,908	0
GGBA	47.041 / 47.CMMI-1434786		95,777	0
GGBA	47.041 / 47.ECCS-1002385		3,780	0
GGBA	47.041 / 47.ECCS-1231598		75,565	0
GGBA	47.041 / 47.ECCS-1232305		85,561	0
GGBA	47.041 / 47.ECCS-1307863		60,011	0
GGBA	47.041 / 47.EEC-0310717		80,733	105,471
GGBA	47.041 / 47.EEC-1137023		7,453	0
GGBA	47.041 / 47.EEC-1157036		52,666	0
GGBA	47.041 / 47.EEC-1301436		87,293	0
GGBA	47.041 / 47.EFRI-1332404		443,431	0
GGBA	47.041 / 47.IIP-0968987		39,096	0
GGBA	47.041 / 47.IIP-0968987 Amd 011		23,913	0
GGBA	47.041 / 47.IIP-0968987 Amd 013		1,083	0
GGBA	47.041 / 47.IIP-1127362		202,156	5,060
GGBA	47.041 / 47.IIP-1318259		363,537	0
GGBA	47.041 / 47.IIP-1338906		74,736	0
GGBA	47.041 / 47.IIP-1343456		75,764	69,568
GGBA	47.041 / 47.IIP-1414259		65,024	0
GGBA	47.041 / 47.IIP-1439587		10,529	0
GGBA	47.041 / 47.IIP-1442435		42,868	0
GGBA	47.049 / 47.1452349		7,978	0
GGBA	47.049 / 47.1513633		34,044	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.049 / 47.CHE-1057723		41,069	0
GGBA	47.049 / 47.CHE-1058121 amend 2		77,277	0
GGBA	47.049 / 47.CHE-1058889		46,918	0
GGBA	47.049 / 47.CHE-1059089 amend 2		119,305	0
GGBA	47.049 / 47.CHE-1150792		200,620	0
GGBA	47.049 / 47.CHE-1152494		115,030	0
GGBA	47.049 / 47.CHE-1152963 NCE		155,925	0
GGBA	47.049 / 47.CHE-1213401 AMD 1		139,854	0
GGBA	47.049 / 47.CHE-1213682 amend 1		122,592	0
GGBA	47.049 / 47.CHE-1255658 amend 1		95,728	0
GGBA	47.049 / 47.CHE-1300267 AMEND 2		114,977	0
GGBA	47.049 / 47.CHE-1339674 amend 2		597,092	313,743
GGBA	47.049 / 47.CHE-1361515		55,656	0
GGBA	47.049 / 47.CHE-1362302		113,058	0
GGBA	47.049 / 47.CHE-1363274		65,322	0
GGBA	47.049 / 47.CHE1507702		3,492	0
GGBA	47.049 / 47.DMR-0956011 amend 5		102,546	0
GGBA	47.049 / 47.DMR-1305449 AMEND 1		67,324	0
GGBA	47.049 / 47.DMR-1306741 Amd #002		146,154	0
GGBA	47.049 / 47.DMR-1352201		21,980	0
GGBA	47.049 / 47.DMR-1407962 AMD 2		16,339	27,481
GGBA	47.049 / 47.DMS-0955038 amend 4		36,968	0
GGBA	47.049 / 47.DMS-1016268 amend 1		5,383	0
GGBA	47.049 / 47.DMS-1022635 NCE		6,472	0
GGBA	47.049 / 47.DMS-1025564 NCE		3,181	0
GGBA	47.049 / 47.DMS-1065046 amend 2		92,561	0
GGBA	47.049 / 47.DMS-1101549		35,078	0
GGBA	47.049 / 47.DMS-1101712 NCE		12,390	0
GGBA	47.049 / 47.DMS-1106975 NCE		41,645	0
GGBA	47.049 / 47.DMS-1115668 NCE		61,896	0
GGBA	47.049 / 47.DMS-1159964		72,070	0
GGBA	47.049 / 47.DMS-1159964 NCE		19,952	0
GGBA	47.049 / 47.DMS-1228206		8,983	21,046
GGBA	47.049 / 47.DMS-1228308 amend 2		169,377	0
GGBA	47.049 / 47.DMS-1243102		83,247	0
GGBA	47.049 / 47.DMS-1312900		50,021	0
GGBA	47.049 / 47.DMS-1321473		4,726	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.049 / 47.DMS-1322508 amend 2		159,814	0
GGBA	47.049 / 47.DMS-1405174		10,000	0
GGBA	47.049 / 47.DMS-1406494		9,429	0
GGBA	47.049 / 47.DMS-1415511		8,111	0
GGBA	47.049 / 47.DMS-1419077		31,141	0
GGBA	47.049 / 47.PHY-1004295		78,197	0
GGBA	47.049 / 47.PHY-1103455 amend 2		23,742	0
GGBA	47.049 / 47.PHY-1132428- Amend 002		158,761	0
GGBA	47.049 / 47.PHY-1151454		167,909	0
GGBA	47.049 / 47.PHY-1401432		100,188	0
GGBA	47.049 / 47.PHY-1407747		23,066	0
GGBA	47.049 / 47.PHY-1418845		8,298	0
GGBA	47.050 / 47.1431127		159,884	0
GGBA	47.050 / 47.1445191		28,271	0
GGBA	47.050 / 47.1445978		5,569	0
GGBA	47.050 / 47.1450657		101,021	0
GGBA	47.050 / 47.1450760		80,406	0
GGBA	47.050 / 47.1455259		4,267	0
GGBA	47.050 / 47.1460533		2,425	0
GGBA	47.050 / 47.1461270		51,017	0
GGBA	47.050 / 47.1505241		30,098	0
GGBA	47.050 / 47.AGS-0425247-019		11,016	0
GGBA	47.050 / 47.AGS-0425247-020		936,153	0
GGBA	47.050 / 47.AGS-0968648 NCE		93,568	0
GGBA	47.050 / 47.AGS-1004286		62,262	0
GGBA	47.050 / 47.AGS-1005041 amend 1		46,523	0
GGBA	47.050 / 47.AGS-1010657 Amend NCE		14,089	0
GGBA	47.050 / 47.AGS-1025584 NCE #2		44,053	0
GGBA	47.050 / 47.AGS-1038790		242,634	0
GGBA	47.050 / 47.AGS-1042190		24,232	0
GGBA	47.050 / 47.AGS-1049041		200,720	0
GGBA	47.050 / 47.AGS-1050052 amend 2		57,538	0
GGBA	47.050 / 47.AGS-1059899 amend 3		38,094	0
GGBA	47.050 / 47.AGS-1062161 NCE		45,264	0
GGBA	47.050 / 47.AGS-1062468		37,751	0
GGBA	47.050 / 47.AGS-1063928 NCE		207,866	0
GGBA	47.050 / 47.AGS-1119999 amend 2		9,410	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.050 / 47.AGS-1136082 amend 3		15,407	0
GGBA	47.050 / 47.AGS-1138116 amd supple		549,928	0
GGBA	47.050 / 47.AGS-1138896		174,514	0
GGBA	47.050 / 47.AGS-1147120		96,024	0
GGBA	47.050 / 47.AGS-1151768		149,942	0
GGBA	47.050 / 47.AGS-1157425 amend 4		16,299	0
GGBA	47.050 / 47.AGS-1157425 amend 5		152,401	0
GGBA	47.050 / 47.AGS-1219645		72,806	0
GGBA	47.050 / 47.AGS-1240611		83,840	0
GGBA	47.050 / 47.AGS-1250966		128,278	0
GGBA	47.050 / 47.AGS-1343080		190,530	0
GGBA	47.050 / 47.AGS-1344862		229,513	0
GGBA	47.050 / 47.AGS-1347738		68,010	0
GGBA	47.050 / 47.AGS-1358495		256,089	0
GGBA	47.050 / 47.AGS-1359727-001		48,861	0
GGBA	47.050 / 47.AGS-1360237		185,503	0
GGBA	47.050 / 47.AGS-1409686		80,077	0
GGBA	47.050 / 47.AGS-1419558		638	0
GGBA	47.050 / 47.AGS-1419818 amend 01		103,190	0
GGBA	47.050 / 47.AGS-1428042		12,770	0
GGBA	47.050 / 47.AGS-1429925 AMD 1		136,205	0
GGBA	47.050 / 47.AGS1441916		85,483	0
GGBA	47.050 / 47.AGS1460585		147,959	0
GGBA	47.050 / 47.ASGS-1032100 NCE		2,929	0
GGBA	47.050 / 47.ATM-0930265		244	0
GGBA	47.050 / 47.EAR-1119655		101,766	0
GGBA	47.050 / 47.EAR-1204460		168,290	0
GGBA	47.050 / 47.EAR-1239693		5,010	0
GGBA	47.050 / 47.EAR-1358664		38,565	0
GGBA	47.050 / 47.EAR-1410472		6,077	0
GGBA	47.050 / 47.EAR-1425067		57,559	0
GGBA	47.050 / 47.FAIN 1446870		214	0
GGBA	47.050 / 47.ICER-1440109		3,563	0
GGBA	47.050 / 47.IIP-0968987		9,000	0
GGBA	47.050 / 47.OCE-1151838		99,631	0
GGBA	47.050 / 47.OCE-1260602		63,547	0
GGBA	47.050 / 47.PLR-1141916		71,100	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.050 / 47.PLR-1246203		51,040	0
GGBA	47.050 / 47.PLR-1255228		162,447	0
GGBA	47.050 / 47.PLR-1419268		62,535	0
GGBA	47.070 / 47.001185-00004		829	0
GGBA	47.070 / 47.1523179		686	0
GGBA	47.070 / 47.ACI-1339707		179,540	0
GGBA	47.070 / 47.ACI-1340999		321,369	0
GGBA	47.070 / 47.ACI-1440467		25,925	0
GGBA	47.070 / 47.CCF-0917319 Amend 004		8,640	0
GGBA	47.070 / 47.CCF-0917319 Amend 3		620	0
GGBA	47.070 / 47.CCF-1016985		1,438	0
GGBA	47.070 / 47.CCF-1018711 NCE #2		102,950	0
GGBA	47.070 / 47.CCF-1045885 Amend 2		1,527	0
GGBA	47.070 / 47.CCF-1045885 NCE		(982)	0
GGBA	47.070 / 47.CCF-1252500		48,703	0
GGBA	47.070 / 47.CCF-1302693		228,897	0
GGBA	47.070 / 47.CCF-1422658		46,791	0
GGBA	47.070 / 47.CCF-1422725		59,382	0
GGBA	47.070 / 47.CNS-0905232 amend 003		4,528	0
GGBA	47.070 / 47.CNS-0905232 amend NCE#2		98,119	0
GGBA	47.070 / 47.CNS-1039585 amend 7		36,818	1,654
GGBA	47.070 / 47.CNS-1116134		149,233	0
GGBA	47.070 / 47.CNS-1129043		145,273	0
GGBA	47.070 / 47.CNS-1240991 NCE		8,224	0
GGBA	47.070 / 47.CNS-1253908 AMD 3		8,009	0
GGBA	47.070 / 47.CNS-1253908 AMD 5		105,432	0
GGBA	47.070 / 47.CNS-1253908 amend 6		21,496	0
GGBA	47.070 / 47.CNS-1305381 AMD 1		67,013	0
GGBA	47.070 / 47.CNS-1305404		75,764	0
GGBA	47.070 / 47.CNS-1343189		57,881	0
GGBA	47.070 / 47.CNS-1345236		129,756	0
GGBA	47.070 / 47.IIS-1065513 amend 05		216,335	0
GGBA	47.074 / 47.1137378 amend 03		221,321	0
GGBA	47.074 / 47.1206775		2,826	0
GGBA	47.074 / 47.1456959		63,563	0
GGBA	47.074 / 47.1460507		62,790	0
GGBA	47.074 / 47.1501905		2,439	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.074 / 47.1502008		308	0
GGBA	47.074 / 47.1515521		55,754	0
GGBA	47.074 / 47.1518083		237	0
GGBA	47.074 / 47.1540562		15,453	0
GGBA	47.074 / 47.DBI-0956059		27,614	8,116
GGBA	47.074 / 47.DBI-0965768 NCE		64,273	0
GGBA	47.074 / 47.DBI-1055334 amend 4		46,397	0
GGBA	47.074 / 47.DBI-1156329		48,268	0
GGBA	47.074 / 47.DBI-1505253		86,127	0
GGBA	47.074 / 47.DEB-0541673		15,850	0
GGBA	47.074 / 47.DEB-0840869		41,218	0
GGBA	47.074 / 47.DEB-0846175 amend 4		4,180	0
GGBA	47.074 / 47.DEB-0846175 mod 4		59,729	0
GGBA	47.074 / 47.DEB-0918482		2,014	0
GGBA	47.074 / 47.DEB-0919383		0	16,515
GGBA	47.074 / 47.DEB-0949619		61,474	0
GGBA	47.074 / 47.DEB-0950171 amend3		58,900	0
GGBA	47.074 / 47.DEB-1020540		99,096	0
GGBA	47.074 / 47.DEB-1020629		4,371	2,079
GGBA	47.074 / 47.DEB-1021489 amend 0006		2,966	0
GGBA	47.074 / 47.DEB-1021489 Amendment 6		11,156	0
GGBA	47.074 / 47.DEB-1022196		48,026	0
GGBA	47.074 / 47.DEB-1027319		144,732	0
GGBA	47.074 / 47.DEB-1046408		77,211	0
GGBA	47.074 / 47.DEB-1046408 amend 2		65,129	0
GGBA	47.074 / 47.DEB-1054956 amend 6		170,818	9,832
GGBA	47.074 / 47.DEB-1145200		25,766	62,990
GGBA	47.074 / 47.DEB-1145616		273,064	0
GGBA	47.074 / 47.DEB-1146446		54,678	0
GGBA	47.074 / 47.DEB-1146489		105,989	0
GGBA	47.074 / 47.DEB-1146489 mod 1		250	0
GGBA	47.074 / 47.DEB-1146489 mod 2		10,548	0
GGBA	47.074 / 47.DEB-1147369		94,386	0
GGBA	47.074 / 47.DEB-1210728		6,549	0
GGBA	47.074 / 47.DEB-1210879		4,469	0
GGBA	47.074 / 47.DEB-1256754		37,966	0
GGBA	47.074 / 47.DEB-1257174 MOD 2		127,706	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.074 / 47.DEB-1310821		17,345	0
GGBA	47.074 / 47.DEB-1313728		127,957	0
GGBA	47.074 / 47.DEB-1354732 mod 1		81,954	27,252
GGBA	47.074 / 47.DEB-1413925		287,402	16,843
GGBA	47.074 / 47.DEB-1414106		22,343	0
GGBA	47.074 / 47.DEB-1414106 Part. Support		5,207	0
GGBA	47.074 / 47.DEB-1434782		55,049	0
GGBA	47.074 / 47.EF-0914489		203,030	0
GGBA	47.074 / 47.EF-1239559 amend 2		(19,918)	0
GGBA	47.074 / 47.EF1239559 amend 5		171,658	0
GGBA	47.074 / 47.EF-1241583		51,212	0
GGBA	47.074 / 47.EF-1241856		43,099	0
GGBA	47.074 / 47.EF-1339928		379,838	0
GGBA	47.074 / 47.IOS-1025966		36,855	0
GGBA	47.074 / 47.IOS-1025966 Amend. 003		1,317	0
GGBA	47.074 / 47.IOS-1257363		96,246	0
GGBA	47.074 / 47.IOS-1257732 amend 3		128,517	64,804
GGBA	47.074 / 47.IOS-1303848		390	0
GGBA	47.074 / 47.IOS-1311680		17,399	0
GGBA	47.074 / 47.IOS-1350346		3,687	0
GGBA	47.074 / 47.IOS-1350346 AMD 1		111,987	66,000
GGBA	47.074 / 47.IOS-1354755		5,668	0
GGBA	47.074 / 47.IOS-1354755 AMD 1		116,455	0
GGBA	47.074 / 47.IOS1456361		797	0
GGBA	47.074 / 47.MCB-1019708 Amend 5		20,099	0
GGBA	47.074 / 47.MCB-1023771 amend NCE		155,904	0
GGBA	47.074 / 47.MCB-1024668 NCE		25,382	0
GGBA	47.074 / 47.MCB-1052030 amend 03		289,408	0
GGBA	47.074 / 47.MCB-1052188 NCE		233,707	0
GGBA	47.074 / 47.MCB-1127059 Amend 002		2,646	0
GGBA	47.074 / 47.MCB-1127059 amend 4		343,250	743,716
GGBA	47.074 / 47.MCB-1158323 amend 3		140,638	0
GGBA	47.074 / 47.MCB-1244142 NCE		83,627	0
GGBA	47.074 / 47.MCB-1301983		79,472	29,807
GGBA	47.074 / 47.MCB-1330019		45,132	0
GGBA	47.074 / 47.MCB-1412260		75,217	0
GGBA	47.075 / 47.BCS-1011801		209,939	24,426

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.075 / 47.BCS-1127711 NCE		66,075	0
GGBA	47.075 / 47.BCS-1220016		40,728	0
GGBA	47.075 / 47.BCS-1314162 NCE #2		8,947	0
GGBA	47.075 / 47.BCS-1348916		52,758	0
GGBA	47.075 / 47.SES-1303548		1,422	0
GGBA	47.075 / 47.SES-1347083		23,204	0
GGBA	47.075 / 47.SES-1357444		76,373	0
GGBA	47.076 / 47.1450032		30,253	0
GGBA	47.076 / 47.DGE-0801707		172,927	1,278
GGBA	47.076 / 47.DGE-0841259		138,662	0
GGBA	47.076 / 47.DGE-0966346		334,224	0
GGBA	47.076 / 47.DGE-1321845 Amend 5		1,137,036	0
GGBA	47.076 / 47.DRL-1010888 NCE		55,780	0
GGBA	47.076 / 47.DUE-0734267 amend 1		53,593	0
GGBA	47.076 / 47.DUE-0832173		329,841	258,045
GGBA	47.076 / 47.DUE-1035298		202,102	8,353
GGBA	47.076 / 47.DUE-1060548		111,260	0
GGBA	47.076 / 47.DUE-1244889		45,362	15,736
GGBA	47.076 / 47.DUE-1323442		27,087	0
GGBA	47.076 / 47.DUE-1338752 NCE		4,123	0
GGBA	47.076 / 47.DUE-1356358		16,707	0
GGBA	47.076 / 47.DUE-1431795		79,938	0
GGBA	47.076 / 47.DUE-1431795 AMEND 2		49,675	13,424
GGBA	47.076 / 47.DUE-1432601		31,565	0
GGBA	47.076 / 47.DUE-1445108		38,776	0
GGBA	47.076 / 47.DUE1457785		49,326	0
GGBA	47.076 / 47.HRD-1102523 amend 5		274,188	227,593
GGBA	47.076 / 47.HRD-1301885		0	437,628
GGBA	47.076 / 47.HRD-1418850		18,795	0
GGBA	47.078 / 47.ARC-1023562		47,794	0
GGBA	47.079 / 47.IIA-1358004		3,491	0
GGBA	47.079 / 47.IIA-1361496		25,265	0
GGBA	47.079 / 47.IIA-1427557		29,803	0
GGBA	47.080 / 47.OCI-1140182		126,930	22,131
GGBA	47.080 / 47.OCI-1241083		50,248	0
GGBA	47.080 / 47.OCI-1245428		404,383	0
GGBA	47.082 / 47.DMR-0847641		1,103	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.082 / 47.IOS-0846133 NCE		56,794	0
GGBA	47.AGS-0425247		37,462	0
GGBA	47.AGS-0425247-020		1,795,742	807,341
GGBA	47.CNS-1253908 amd 6		370	0
GGBA	47.DEB-1257174		3,624	0
GGBA	47.PHY-1151454		209	0
GGBA	47.UGA-0-41027-22 Task 065D1504		41,555	0
GKAA	47.041		6,450	0
GKAA	47.049		251,435	0
GKAA	47.070		9,780	0
GKAA	47.075		15,888	0
GKAA	47.076		182,523	0
GLAA	47.041 / 47.0968802		130,334	0
GLAA	47.041 / 47.1335338		100,935	0
GLAA	47.041 / 47.1454668		80,664	0
GLAA	47.041 / 47.1464496		3,181	0
GLAA	47.041 / 47.1512695		2,990	0
GLAA	47.041 / 47.CBET-0846845		59,463	0
GLAA	47.041 / 47.CBET-1033203		16,344	0
GLAA	47.041 / 47.CBET-1055396		43,659	0
GLAA	47.041 / 47.CBET-1067707		1,295	0
GLAA	47.041 / 47.CBET-1160291		142,942	0
GLAA	47.041 / 47.CBET-1236490		57,108	0
GLAA	47.041 / 47.CBET-1236846		65,812	0
GLAA	47.041 / 47.CBET-1336168		57,411	5,000
GLAA	47.041 / 47.CBET-1336364		36,721	0
GLAA	47.041 / 47.CBET-1336893		115,106	0
GLAA	47.041 / 47.CBET-1337044		96,970	0
GLAA	47.041 / 47.CBET-1351672		72,711	0
GLAA	47.041 / 47.CBET-1414299		63,712	0
GLAA	47.041 / 47.CBET-1449852		86,650	0
GLAA	47.041 / 47.CBET-1454095		13,166	0
GLAA	47.041 / 47.CMMI - 1359745		66,375	0
GLAA	47.041 / 47.CMMI-0846858		(4,504)	0
GLAA	47.041 / 47.CMMI-1030976		28,114	0
GLAA	47.041 / 47.CMMI-1233063		74,021	0
GLAA	47.041 / 47.CMMI-1234859		85,805	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	47.041 / 47.CMMI-1344617		107,806	0
GLAA	47.041 / 47.CMMI-1355032		57,536	89,964
GLAA	47.041 / 47.ECCS-1347982		141,637	0
GLAA	47.041 / 47.ECCS-1413863		30,238	0
GLAA	47.041 / 47.EEC-1138257		5,890	0
GLAA	47.041 / 47.EEC-1156745		6,590	0
GLAA	47.041 / 47.EEC-1156745 / EEC-1439511		7,267	0
GLAA	47.041 / 47.EEC-1342222		84,579	0
GLAA	47.041 / 47.EEC-1354087		49,872	0
GLAA	47.041 / 47.EEC-1441806		54,948	0
GLAA	47.041 / 47.IIP-1034628		55,116	0
GLAA	47.041 / 47.IIP-1134882		225,863	0
GLAA	47.041 / 47.IIP-1230944		2,221	0
GLAA	47.049 / 47.CHE-1013029		41,832	0
GLAA	47.049 / 47.CHE-1125235		41,978	36,667
GLAA	47.049 / 47.CHE-1137400		4,488	0
GLAA	47.049 / 47.CHE-1214068		109,717	0
GLAA	47.049 / 47.CHE-1230544		257,849	0
GLAA	47.049 / 47.CMS-1412571		21,021	0
GLAA	47.049 / 47.DMR-0820518		650,102	13,564
GLAA	47.049 / 47.DMR-0955236		57,848	0
GLAA	47.049 / 47.DMR-1003030		49,518	0
GLAA	47.049 / 47.DMR-1040456		(445)	0
GLAA	47.049 / 47.DMR-1062797		8,486	0
GLAA	47.049 / 47.DMR-1207294		9,096	0
GLAA	47.049 / 47.DMR-1309980		71,883	0
GLAA	47.049 / 47.DMR-1334713		288,126	0
GLAA	47.049 / 47.DMR-1352499		121,108	0
GLAA	47.049 / 47.DMR-1360565		66,719	0
GLAA	47.049 / 47.DMR-1461275		55,506	0
GLAA	47.049 / 47.DMS-1211667		25,709	0
GLAA	47.049 / 47.DMS-1216889		90,385	0
GLAA	47.049 / 47.PHY 1306638		49,129	0
GLAA	47.049 / 47.PHY-1207605		200,842	0
GLAA	47.049 / 47.PHY-1207881		151,128	0
GLAA	47.050 / 47.EAR-1019054		3,924	0
GLAA	47.050 / 47.EAR-1045282		36,498	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GLAA	47.050 / 47.EAR-1204787		528,575	0
GLAA	47.050 / 47.EAR-1216390		146,445	0
GLAA	47.050 / 47.EAR-1261005		128,060	0
GLAA	47.050 / 47.EAR-1361454		12,130	0
GLAA	47.050 / 47.EAR-1417145		30,908	0
GLAA	47.050 / 47.EAR-1433135		20,766	0
GLAA	47.050 / 47.EAR-1439508		26,484	0
GLAA	47.050 / 47.EAR1446231		3,674	0
GLAA	47.050 / 47.EAR-1461574		2,050	0
GLAA	47.050 / 47.OCE-1131734		30,263	0
GLAA	47.050 / 47.OCE-1355770		56,023	0
GLAA	47.070 / 47.CCF-1149225		89,716	0
GLAA	47.070 / 47.CCF-1409258		50,537	0
GLAA	47.070 / 47.CCF-1409261		59,474	0
GLAA	47.070 / 47.CCF-1464205		15,282	0
GLAA	47.070 / 47.CCF-1464216		20,000	0
GLAA	47.070 / 47.CNS-0915574		26,501	0
GLAA	47.070 / 47.CNS-0940632		188,496	0
GLAA	47.070 / 47.CNS-1240964		27,845	0
GLAA	47.070 / 47.CNS-1420881		38,552	0
GLAA	47.070 / 47.CNS-144059		5,914	0
GLAA	47.070 / 47.IIS-1423591		29,324	0
GLAA	47.075 / 47.SES-1449470		12,611	0
GLAA	47.076 / 47.201016466-01		121,658	0
GLAA	47.076 / 47.DGE-0801692		694,564	0
GLAA	47.076 / 47.DGE-1057607		306,725	0
GLAA	47.076 / 47.DRL-0918436		5,358	0
GLAA	47.076 / 47.DUE-0919889		44,020	0
GLAA	47.076 / 47.DUE-1022957		12,916	0
GLAA	47.076 / 47.DUE-1044255		15,992	0
GLAA	47.076 / 47.DUE-1439754		16,004	0
GLAA	47.079 / 47.OISE-1243539		586,880	328,826

DIRECT FROM: Total

105,014,153

10,035,843

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PASS-THROUGH PROGRAMS FROM:

AMERICAN EDUCATIONAL RESEARCH ASSOCIATIO

R&D

GFBA 47.000 / 47.OCG6076B

14,445

0

AMERICAN INSTITUTE OF MATHEMATICS

R&D

GFEA 47.049 / 47.SPO SA: 001

14,116

0

American Mathematical Society

R&D

GGBA 47.076 / 47.38710954

748

0

ARIZONA GEOLOGICAL SURVEY

R&D

GFBA 47.050 / 47.UCB-1340233

12,191

0

ARIZONA STATE UNIVERSITY

R&D

GFBA 47.076 / 47.12-808

8,398

0

GFEA 47.074 / 47.14-344

18,337

0

GFEA 47.076 / 47.13-005

7,664

0

GFEA 47.076 / 47.13-078

100,889

0

GGBA 47.074 / 47.14-349

25,349

0

BETHEL UNIVERSITY

R&D

GFBA 47.000 / 47.PHY1208930

12,823

0

Bishop Museum

R&D

GGBA 47.Distribution Code #320324 amd4

119

0

BOARD OF REGENTS OF THE NEVADA SYS OF HI

ARRA - R&D

GFBA 47.082 / 47.663.0100.01

1

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

BOSTON UNIVERSITY

R&D

GFBA 47.050 / 47.4500000116

GFBA 47.050 / 47.4500000116 PREVIOUS

GGBA 47.050 / 47.4500001252

1

86

10,722

0

0

0

Boulder Ionics Corporation

R&D

GLAA 47.CSM PROPOSAL# 11601

(1,931)

0

CHIARO TECHNOLOGIES

R&D

GFBA 47.000 / 47.OCG5662B

31

0

CLEMSON UNIVERSITY

R&D

GFBA 47.076 / 47.1251-7558-206-20068

(150)

0

COLUMBIA UNIVERSITY

R&D

GFBA 47.050 / 47.6(GG008855) / PO# G

46,896

0

GFBA 47.050 / 47.GG008889

9,542

0

CONSORTIUM FOR OCEAN LEADERSHIP

R&D

GFBA 47.050 / 47.T354A121

26,094

0

CORNELL UNIVERSITY

R&D

GFBA 47.041 / 47.44771-8945

443,966

0

GFBA 47.050 / 47.71423-10260

31,446

0

CROW CANYON ARCHAEOLOGICAL CENTER

R&D

GFBA 47.075 / 47.2012-118

6,409

0

Dartmouth College

R&D

GLAA 47.PLR-1327315

23,574

0

DOT METRICS TECHNOLOGIES

R&D

GFBA 47.041 / 47.OCG6069B

6,086

0

DUKE UNIVERSITY

R&D

GFBA 47.000 / 47.OCG6111B

15,500

0

EMBRY-RIDDLE AERONAUTICAL UNIVERSITY

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	47.050 / 47.61355-01		3,157	0
ENDURING ENERGY LLC				
R&D				
GFBA	47.000 / 47.OCG5722B		15,488	0
ENGLILITY CORPORATION				
R&D				
GFBA	47.000 / 47.14463-PETTT-BOULDER		94,587	0
EXPLORATORIUM				
R&D				
GFBA	47.076 / 47.S-DUE-1238253-UCI		159,833	0
GATS				
R&D				
GFBA	47.050 / 47.GATS_SC_140001		17,111	0
Georgetown University				
R&D: Education and Human Development				
GKAA	47.076 / 47.RX2236-479-UNC		1	0
GEORGIA INSTITUTE OF TECHNOLOGY				
R&D				
GFBA	47.041 / 47.RE385-G1		145,154	0
GFBA	47.041 / 47.RE650-G1		402,919	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GIT-Georgia Institute of Technology

R&D

GGBA 47.050 / 47.RE700-G1

35,573

0

HAMPSHIRE COLLEGE

R&D

GFEA 47.076 / 47.1411939

73,171

0

INDIANA UNIVERSITY

R&D

GFBA 47.070 / 47.BL-4848785-UCB

85,281

0

GFBA 47.075 / 47.BL-4843920-UCB

12,771

0

JOHNS HOPKINS UNIVERSITY

R&D

GFBA 47.000 / 47.OCG5265B-2000819838

11,349

0

GFBA 47.050 / 47.2001379358

143,130

0

GFBA 47.079 / 47.2001933414

11,976

0

Kansas State University

R&D

GGBA 47.074 / 47.S09092 Mod 6

5,603

0

GGBA 47.074 / 47.S13038 mod 2

7,465

0

GGBA 47.074 / 47.S15104

1,425

0

GGBA 47.074 / 47.Subaward Agreement S15100

9,854

0

KAPTEYN-MURNANE LABORATORIES

R&D

GFBA 47.000 / 47.OCG6089B

57,164

0

GFBA 47.041 / 47.OCG6077B

43,598

0

LOCKHEED MARTIN

R&D

GFBA 47.000 / 47.4101250201

94,002

0

GFBA 47.000 / 47.PO 4101758681

12,041

0

LOUISIANA STATE UNIVERSITY

R&D

GFBA 47.074 / 47.84384

35,401

0

MASSACHUSETTS INSTITUTE OF TECHNOLOGY

R&D

GFBA 47.041 / 47.5710003700

67,956

0

MATHEMATICAL ASSOCIATION OF AMERICA

R&D

GFBA 47.076 / 47.3-8-710-953

4,930

0

GKAA 47.076 / 47.DMS-1156582

7,500

0

MICHIGAN STATE UNIVERSITY

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

R&D

GFBA	47.076 / 47.61-2164UCB		35,576	0
GFBA	47.076 / 47.RC102625UC		1,300	0
GFBA	47.076 / 47.RC103495CO		10,530	0
GFBA	47.076 / 47.RC104162UC		22,591	0
GGBA	47.076 / 47.61-2349CSU		32,268	0
GGBA	47.076 / 47.RC104101CSU		3,919	0
GLAA	47.041 / 47.RC104101CSM		16,826	0

Michigan Tehnological University

R&D

GLAA	47.076 / 47.080336Z2		25,165	0
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MISSOURI BOTANICAL GARDEN

R&D

GFBA	47.074 / 47.NSF05791UC		11,621	0
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MONTANA STATE UNIVERSITY

R&D

GFBA	47.079 / 47.G125-11-W3069		98,482	0
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MTU - Michigan Technological University

R&D

GGBA	47.041 / 47.1010005Z2		23,314	0
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NATIONAL BUREAU OF ECONOMIC RESEARCH

R&D

GFBA	47.075 / 47.303555000797107000		23,080	0
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NATIONAL ECOLOGICAL OBSERVATORY NETWORK

R&D

GFBA	47.000 / 47.1010-214-AOP		168,209	0
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NATIONAL RADIO ASTRONOMY OBSERVATORY

R&D

GFBA	47.049 / 47.OCG6098B / PO 34784		24,166	0
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NATIONAL WRITING PROJECT

R&D

GGBA	47.076 / 47.03CO03NSF2014		5,927	1,250
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NEON-National Ecological Observatory Network

R&D

GGBA	47.074 / 47.10100239000		24,284	0
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NORTHWEST RESEARCH ASSOCIATES INC

R&D

GFBA	47.000 / 47.NWRA-10-S-131		(15)	0
GFBA	47.000 / 47.NWRA-12-S-149		29,433	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY

CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	47.050 / 47.NWRA-13-S-165		66,965	0
NORTHWESTERN UNIVERSITY				
R&D				
GFBA	47.076 / 47.SP0020478-PROJ00051		206,366	0
GFBA	47.076 / 47.SP0025102-PROJ00064		26,099	0
OREGON STATE UNIVERSITY				
R&D				
GFBA	47.049 / 47.S1315A-G		94,738	0
GGBA	47.050 / 47.S1422A-B amend 4		9,777	0
Pennsylvania State University				
R&D				
GFBA	47.049 / 47.5146-UCB-NSF-0620		8,038	0
GGBA	47.049 / 47.4989-CSU-NSF-1172		9,820	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PURDUE UNIVERSITY

R&D

GFBA 47.076 / 47.4101-38574

32,582

0

RENSSELAER POLYTECHNIC INSTITUTE

R&D

GFBA 47.000 / 47.B10575

(8,233)

0

RSCH FUND STATE UNIVERSITY OF NEW YORK

R&D

GFBA 47.041 / 47.R827964

21,944

0

Rutgers - State University of New Jersey

R&D

GGBA 47.070 / 47.4959 PO# S1844083

30,845

0

GGBA 47.076 / 47.4193, PO # S1417177 Rev. 4

12,258

0

GGBA 47.076 / 47.4818, S1761063

18,878

0

GGBA 47.076 / 47.Sub # 4206, PO # S1423810

10,760

0

RUTGERS UNIVERSITY

R&D

GFEA 47.075 / 47.4797

(1,708)

0

SCIENCE EDUCATION SOLUTIONS

R&D

GFBA 47.000 / 47.TSCN-CU-2012-2

28,587

0

South Dakota State University

R&D

GGBA 47.074 / 47.3TC516

4,684

0

GGBA 47.074 / 47.3TD097

53,662

0

Southern California Earthquake Center

R&D

GLAA 47.050 / 47.49156163 SCEC#EAR-1033462

16,645

0

GLAA 47.Y86606

9,809

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

**DIRECT
EXPENDITURES**

**PASSED
THROUGH**

SPACE SCIENCE INSTITUTE

R&D

GFBA 47.000 / 47.643

21,758

0

SRI INTERNATIONAL

R&D

GFBA 47.076 / 47.115-000060

58,072

0

STANFORD UNIVERSITY

R&D

GLAA 47.041 / 47.28139600-50542-B

726,894

0

GLAA 47.041 / 47.60334599-108886-A

28,562

0

STROUD WATER RESEARCH CENTER

R&D

GFBA 47.050 / 47.340040-55900

59,095

0

TENNESSEE TECHNOLOGICAL UNIVERSITY

R&D

GFBA 47.076 / 47.P0005460

1,716

0

TERC

R&D

GFBA 47.076 / 47.4052

39,559

0

Texas Tech University

R&D

GLAA 47.076 / 47.21P164-01

73,328

0

TRANS-NSF RECOVERY ACT RESEARCH SUPPORT

ARRA - R&D

GFCA 47.082

51,454

0

UCAR-NCAR-Nat Ctr for Atmospheric Res

R&D

GGBA 47.050 / 47.Z10-75567

(150)

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

UMASS-University of Massachusetts

R&D

GGBA	47.041 / 47.13-007358 A PO 0001344526	124,066	0
GGBA	47.050 / 47.14-007985 B 00 PO A000167217	3,420	0

UNAVCO

R&D

GFBA	47.050 / 47.S12-GEO-0914704-S4	12,695	0
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UNC-University of North Carolina at Chapel Hill

R&D

GGBA	47.049 / 47.5100549	27,639	0
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Univ. Corp. for Atmospheric Research

R&D

GGBA	47.050 / 47.Z11-87965	4,227	0
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UNIVERSIDAD METROPOLITANA

R&D

GFBA	47.050 / 47.C0013493	37,860	0
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UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH

R&D

GFBA	47.050 / 47.P1518708	5,830	0
GFBA	47.050 / 47.Z10-76581	(16)	0
GFBA	47.050 / 47.Z11-82746	2	0
GFBA	47.050 / 47.Z13-79149	108	0
GFBA	47.050 / 47.Z13-96767	156,801	0
GFBA	47.050 / 47.Z14-12899	187,860	0
GFBA	47.050 / 47.Z14-15209	27,097	0
GFBA	47.050 / 47.Z15-16979	4,983	0

UNIVERSITY OF ALASKA

R&D

GFBA	47.041 / 47.G5065	(1)	0
GFBA	47.050 / 47.UAF 15-0018	14,205	0
GFBA	47.078 / 47.UAF 12-0030 / FP213	3,509	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

UNIVERSITY OF ARIZONA

R&D

GFBA 47.049 / 47.Y561957

32,650

0

UNIVERSITY OF CALIFORNIA AT DAVIS

ARRA - R&D

GFBA 47.082 / 47.09-000069-01

5,978

0

R&D

GFBA 47.050 / 47.200911281-05

104,422

0

UNIVERSITY OF CALIFORNIA AT SAN DIEGO

R&D

GFBA 47.075 / 47.10321142

126,879

0

UNIVERSITY OF CALIFORNIA BERKELEY

R&D

GFBA 47.049 / 47.7961

97,058

0

GFBA 47.049 / 47.8049

45,102

0

GFBA 47.049 / 47.SA5876-11815

(432)

0

GFBA 47.070 / 47.8654

75,626

0

GFEA 47.000 / 47.AWD-141639

112,235

0

GFEA 47.049 / 47.8054

21,744

0

UNIVERSITY OF CALIFORNIA LOS ANGELES

R&D

GLAA 47.050 / 47.2155 G QA132

71,601

0

University of California, San Diego

R&D

GGBA 47.049 / 47.45214642 PO #S9000427

136,443

0

UNIVERSITY OF CHICAGO

R&D

GFBA 47.049 / 47.41752-6

(187)

0

GFBA 47.050 / 47.FP052688

280,477

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

UNIVERSITY OF HOUSTON

R&D

GFEA 47.041 / 47.SUB#R-14-0019

26,584

0

University of Maryland

R&D

GGBA 47.049 / 47.Z353403 Amend E

125

0

GGBA 47.074 / 47.Z355903

48,630

0

UNIVERSITY OF MARYLAND COLLEGE PARK

R&D

GFBA 47.050 / 47.42310

51

0

UNIVERSITY OF MASSACHUSETTS

R&D

GFCA 47.041 / 47.1345135

11,173

0

UNIVERSITY OF MIAMI

R&D

GFBA 47.050 / 47.S13-0014

62,621

0

GGBA 47.050 / 47.S1602

6,086

0

UNIVERSITY OF MICHIGAN

R&D

GLAA 47.049 / 47.PO# 3002992402

146

0

UNIVERSITY OF MINNESOTA

R&D

GFBA 47.050 / 47.A003176702

39,658

0

GFBA 47.050 / 47.T5366216009

(5,639)

0

GFEA 47.079 / 47.A003418205

134,015

0

UNIVERSITY OF NEBRASKA OMAHA

R&D

GFEA 47.070 / 47.2013-122-SC2

6,503

0

UNIVERSITY OF NEW HAMPSHIRE

R&D

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	47.050 / 47.12-030		3,966	0
UNIVERSITY OF NORTH CAROLINA CHARLOTTE				
R&D				
GFBA	47.000 / 47.20120250-01-UCB		81,882	0
GFBA	47.076 / 47.20100226-01-UCB		32,523	0
UNIVERSITY OF NORTH TEXAS				
R&D				
GFBA	47.070 / 47.GF1629-2		3,713	0
GFEA	47.070 / 47.GF1629-1		27,287	0
University of Notre Dame				
R&D				
GGBA	47.002083-00002		1,900	0
UNIVERSITY OF SOUTHERN CALIFORNIA				
R&D				
GFBA	47.050 / 47.40989315		20,526	0
GFBA	47.050 / 47.44419538		16,946	0
GFBA	47.050 / 47.48631370		20,711	0
GFEA	47.074 / 47.137254		(173)	0
GLAA	47.050 / 47.37590087 / PO#10048473		(3,599)	0
GLAA	47.050 / 47.43058183		72,453	0
UNIVERSITY OF TEXAS AT AUSTIN				
R&D				
GFBA	47.050 / 47.UTA11-001080		156,948	0
GFBA	47.080 / 47.UTA13-000073		156,656	0
UNIVERSITY OF VIRGINIA				
R&D				
GFBA	47.070 / 47.GA10882-136917		204	0
UNIVERSITY OF WASHINGTON				
R&D				
GGBA	47.049 / 47.BPO6163		28,134	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
UNIVERSITY OF WISCONSIN SYSTEM					
R&D					
GFBA	47.076	/ 47.490K906		57,526	0
GFBA	47.076	/ 47.X496252-144QS58		525	0
GFCA	47.000	/ 47.AGREEMENT 4/17/14		3,879	0
US CIVILIAN RESEARCH/DEVELOPMENT FDN					
R&D					
GFBA	47.079	/ 47.RUG1-2981-TO-10		55	0
GFCA	47.079	/ 47.UKC2-7071-CH-12		4,911	0
VANDERBILT UNIVERSITY					
R&D					
GFBA	47.050	/ 47.2414-015020		54,769	0
VERDANT NETWORKS					
R&D					
GFBA	47.000	/ 47.OCG5708B		16	0
WESTED					
R&D					
GFBA	47.076	/ 47.5436 S07-081		26,216	0
YUKON RIVER INTER-TRIBAL WATERSHED COUNC					
R&D					
GFBA	47.050	/ 47.SNOWY 1076		14,943	0
ZENWA, INC.					
R&D					
GFBA	47.000	/ 47.OCG5114B		26	0
PASS-THROUGH PROGRAMS FROM: Total				7,494,049	1,250
NATIONAL SCIENCE FOUNDATION Total				112,508,202	10,037,093
NATIONAL SCIENCE FOUNDATION Total				112,508,202	10,037,093

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

NUCLEAR REGULATORY COMMISSION

NUCLEAR REGULATORY COMMISSION

DIRECT FROM:

NUCLEAR REGULATORY COMMISSION

R&D

GFBA	77.009		88,261	0
GLAA	77.006 / 77.NRC-HQ-11-G-38-0054		2,853	0
GLAA	77.008 / 77.NRC-38-10-952		3,881	0
GLAA	77.008 / 77.NRC-HQ-11G-38-0062		131,482	0

DIRECT FROM: Total

226,477 0

NUCLEAR REGULATORY COMMISSION Total

226,477 0

NUCLEAR REGULATORY COMMISSION Total

226,477 0

OFFICE OF PERSONNEL MANAGEMENT

OFFICE OF PERSONNEL MANAGEMENT

DIRECT FROM:

OFFICE OF PERSONNEL MANAGEMENT

R&D

GFEA	27.011		4,658,398	0
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DIRECT FROM: Total

4,658,398 0

PASS-THROUGH PROGRAMS FROM:

VETERANS MEDICAL RESEARCH FOUNDATION

R&D

GFEA	27.011 / 27.AWD-151877		17,389	0
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PASS-THROUGH PROGRAMS FROM: Total

17,389 0

OFFICE OF PERSONNEL MANAGEMENT Total

4,675,787 0

OFFICE OF PERSONNEL MANAGEMENT Total

4,675,787 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PEACE CORP										
PEACE CORP										
DIRECT FROM:										
PEACE CORP										
R&D										
					GGBA		08.PC-12-8-095 Mod 3		22,431	0
DIRECT FROM: Total									22,431	0
PEACE CORP Total									22,431	0
PEACE CORP Total									22,431	0
TENNESSEE VALLEY AUTHORITY										
TENNESSEE VALLEY AUTHORITY										
DIRECT FROM:										
TENNESSEE VALLEY AUTHORITY										
R&D										
					GFBA		62.001		222,964	0
DIRECT FROM: Total									222,964	0
PASS-THROUGH PROGRAMS FROM:										
RIVERSIDE TECHNOLOGY INC										
R&D										
					GFBA		62.001 / 62.002 / CADSWES-TVA T		54,620	0
					GFBA		62.001 / 62.1		22,999	0
PASS-THROUGH PROGRAMS FROM: Total									77,619	0
TENNESSEE VALLEY AUTHORITY Total									300,583	0
TENNESSEE VALLEY AUTHORITY Total									300,583	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
UNITED STATES INSTITUTE OF PEACE				
UNITED STATES INSTITUTE OF PEACE				
DIRECT FROM:				
UNITED STATES INSTITUTE OF PEACE				
R&D				
GFBA	91.001		51,961	0
DIRECT FROM: Total			51,961	0
UNITED STATES INSTITUTE OF PEACE Total			51,961	0
UNITED STATES INSTITUTE OF PEACE Total			51,961	0
RESEARCH AND DEVELOPMENT CLUSTER Total			690,836,454	75,312,682
SCHOOL IMPROVEMENT GRANTS CLUSTER				
DEPARTMENT OF EDUCATION				
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				
DIRECT FROM:				
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				
School Improvement Grants				
DAAA	84.377		720,584	6,629,122
DIRECT FROM: Total			720,584	6,629,122
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total			720,584	6,629,122
DEPARTMENT OF EDUCATION Total			720,584	6,629,122
SCHOOL IMPROVEMENT GRANTS CLUSTER Total			720,584	6,629,122

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
SECTION 8 PROJECT-BASED CLUSTER			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DIRECT FROM:			
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation			
NAAA 14.856 / 14.CO911		56,729	0
DIRECT FROM: Total		56,729	0
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total			
		56,729	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total			
		56,729	0
SECTION 8 PROJECT-BASED CLUSTER Total			
		56,729	0
SNAP CLUSTER			
DEPARTMENT OF AGRICULTURE			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
State Administrative Matching Grants for the Special Nutrition Assistance Program			
IHAA 10.561		14,483,718	37,669,640
Supplemental Nutrition Assistance Program			
IHAA 10.551		778,346,896	1,789,354
DIRECT FROM: Total		792,830,614	39,458,994
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total			
		792,830,614	39,458,994
DEPARTMENT OF AGRICULTURE Total			
		792,830,614	39,458,994
SNAP CLUSTER Total			
		792,830,614	39,458,994

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
SPECIAL EDUCATION CLUSTER (IDEA)				
DEPARTMENT OF EDUCATION				
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				
DIRECT FROM:				
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				
Special Education: Grants to States				
DAAA	84.027		13,936,010	139,001,706
Special Education_Preschool Grants				
DAAA	84.173		1,198,187	3,562,550
DIRECT FROM: Total			15,134,197	142,564,256
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Total			15,134,197	142,564,256
DEPARTMENT OF EDUCATION Total			15,134,197	142,564,256
SPECIAL EDUCATION CLUSTER (IDEA) Total			15,134,197	142,564,256

STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER				
DEPARTMENT OF EDUCATION				
OFFICE OF FEDERAL STUDENT AID, DEPARTMENT OF EDUCATION				
DIRECT FROM:				
OFFICE OF FEDERAL STUDENT AID, DEPARTMENT OF EDUCATION				
Federal Direct Student Loans				
GFBA	84.268		131,776,093	0
GFCB	84.268		60,583,868	0
GFEA	84.268		178,917,729	0
GGBA	84.268		155,034,137	0
GGEA	84.268		65,123,080	0
GGJA	84.268 / 84.P268K131209		19,228,971	0
GJBA	84.268		13,545,155	0
GJCA	84.268		10,156,170	0
GJDA	84.268		17,644,846	0
GJEA	84.268		45,252,382	0
GJFA	84.268		1,191,566	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

GJGA	84.268		1,580,091	0
GJHA	84.268		1,491,291	0
GJJA	84.268		16,543,547	0
GJKA	84.268		13,045,580	0
GJLA	84.268		11,663,700	0
GJMA	84.268		2,011,385	0
GJRA	84.268		3,673,873	0
GJTA	84.268		2,223,866	0
GKAA	84.268		68,936,636	0
GLAA	84.268 / 84.P268Kx1201		29,966,446	0
GTAA	84.268	*	33,118,129	0
GYAA	84.268		20,802,008	0
GZAA	84.268		41,910,426	0
GTAA	84.268	*	46,964,378	0
GTAA	84.268	*	3,242,178	0

Federal Pell Grant Program

GFBA	84.063		19,981,048	0
GFCA	84.063		12,948,660	0
GFEA	84.063		15,686,565	0
GGBA	84.063		22,580,603	0
GGEA	84.063		8,474,220	0
GGJA	84.063		8,325,674	0
GJBA	84.063		7,966,502	0
GJCA	84.063		9,584,966	0
GJDA	84.063		16,279,796	0
GJEA	84.063		23,098,012	0
GJFA	84.063		1,225,546	0
GJGA	84.063		1,844,458	0
GJHA	84.063		2,568,324	0
GJJA	84.063		22,453,533	0
GJKA	84.063		12,410,541	0
GJLA	84.063		9,731,549	0
GJMA	84.063		3,335,416	0
GJRA	84.063		2,442,835	0
GJTA	84.063		1,169,062	0
GKAA	84.063		12,749,219	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GLAA	84.063 / 84.P063P0x1201		3,203,279	0
GSAA	84.063 / 84.College Assist		5,766,945	0
GTAA	84.063		31,130,247	0
GWAA	84.063		2,503,023	0
GZAA	84.063		14,454,603	0
Federal Pell Grant Program - ARRA				
GYAA	84.063		4,835,890	0
Federal Supplemental Educational Opportunity Grants				
GFBA	84.007		1,082,516	0
GFCA	84.007		277,847	0
GFEA	84.007		289,876	0
GGBA	84.007		542,685	0
GGJA	84.007		767,434	0
GJBA	84.007		212,091	0
GJCA	84.007		74,731	0
GJDA	84.007		250,700	0
GJEA	84.007		420,633	0
GJFA	84.007		12,962	0
GJGA	84.007		22,883	0
GJHA	84.007		29,334	0
GJJA	84.007		405,793	0
GJKA	84.007		178,703	0
GJLA	84.007		116,513	0
GJMA	84.007		63,816	0
GJRA	84.007		21,984	0
GJTA	84.007		25,368	0
GKAA	84.007		266,127	0
GLAA	84.007 / 84.P007A0x0707		98,523	0
GSAA	84.007 / 84.P007A140715		100,789	0
GTAA	84.007		775,704	0
GWAA	84.007		85,760	0
GYAA	84.007		145,580	0
GZAA	84.007		161,171	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

Federal Work Study Program

GFBA	84.033		1,362,412	0
GFCA	84.033		472,500	0
GFEA	84.033		1,158,019	0
GGBA	84.033		873,555	0
GGJA	84.033		354,265	0
GJBA	84.033		132,283	0
GJCA	84.033		158,825	0
GJDA	84.033		187,485	0
GJEA	84.033		384,571	0
GJFA	84.033		19,498	0
GJGA	84.033		25,394	0
GJHA	84.033		60,820	0
GJJA	84.033		357,053	0
GJKA	84.033		179,555	0
GJLA	84.033		212,838	0
GJMA	84.033		114,049	0
GJRA	84.033		98,308	0
GJTA	84.033		32,484	0
GKAA	84.033		327,818	0
GLAA	84.033 / 84.P033A0x0707		267,067	0
GSAA	84.033 / 84.P033A140715		156,041	0
GTAA	84.033		505,212	0
GWAA	84.033		187,283	0
GZAA	84.033		197,795	0

Federal Work-Study Program - ARRA

GYAA	84.033		289,320	0
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Postsecondary Education Scholarships for Veteran's Dependents

GJJA	84.408		5,317	0
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)					
GFEA	84.379			76,617	0
GGJA	84.379	/ 84.P379T121209		23,226	0
GKAA	84.379			19,235	0
GTAA	84.379			106,610	0
DIRECT FROM: Total				1,287,153,025	0
OFFICE OF FEDERAL STUDENT AID, DEPARTMENT OF EDUCATION Total				1,287,153,025	0
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
Federal Perkins Loan Program_Federal Capital Contributions					
GFBA	84.038			16,881,698	0
GFCA	84.038			3,417,749	0
GFEA	84.038			7,771,512	0
GGBA	84.038			14,475,603	0
GGJA	84.038		*	3,456,831	0
GJTA	84.038			189,419	0
GKAA	84.038		*	1,812,301	0
GLAA	84.038			3,858,570	0
GSAA	84.038	/ 84.Perkins		2,111,022	0
GTAA	84.038		*	9,058,253	0
GWAA	84.038			1,200,651	0
GYAA	84.038		*	10,315,919	0
GZAA	84.038		*	1,282,674	0
GGJA	84.038		*	5,299	0
GKAA	84.038		*	5,599,728	0
DIRECT FROM: Total				81,437,229	0
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION Total				81,437,229	0
DEPARTMENT OF EDUCATION Total				1,368,590,254	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students

GFEA 93.342

2,485,441

0

Nurse Faculty Loan Program (NFLP)

GFEA 93.264

1,022,783

0

GGJA 93.264 / 93.E01HP25894

20,980

0

GKAA 93.264

81,140

0

Nursing Student Loans

GFEA 93.364

2,727,548

0

DIRECT FROM: Total

6,337,892

0

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

6,337,892

0

DEPARTMENT OF HEALTH AND HUMAN SERVICES Total

6,337,892

0

STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER Total

1,374,928,146

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY
 MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME
 STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH DIRECT PASSED
 INDICATOR EXPENDITURES THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
TANF CLUSTER			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Temporary Assistance for Needy Families			
IHAA 93.558		11,247,550	127,372,323
DIRECT FROM: Total		11,247,550	127,372,323
PASS-THROUGH PROGRAMS FROM:			
DENVER DEPT OF HUMAN SERVICES			
Temporary Assistance for Needy Families			
GFEA 93.558 / 93.AWD-112954		(6,931)	0
GFEA 93.558 / 93.CE52114		(124,710)	0
PASS-THROUGH PROGRAMS FROM: Total		(131,641)	0
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		11,115,909	127,372,323
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		11,115,909	127,372,323
TANF CLUSTER Total		11,115,909	127,372,323

TRANSIT SERVICES PROGRAMS CLUSTER			
DEPARTMENT OF TRANSPORTATION			
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Capital Assistance Program for Elderly Persons & Persons with Disabilities			
HAAA 20.513		82,871	2,620,846
DIRECT FROM: Total		82,871	2,620,846
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		82,871	2,620,846
DEPARTMENT OF TRANSPORTATION Total		82,871	2,620,846
TRANSIT SERVICES PROGRAMS CLUSTER Total		82,871	2,620,846

TRIO CLUSTER			
DEPARTMENT OF EDUCATION			
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
TRIO: Student Support Services			
GFBA 84.042		218,102	0
GFEA 84.042		246,276	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGJA	84.042 / 84.P042A101156		311,648	0
GJCA	84.042		216,819	0
GJDA	84.042		326,310	0
GJFA	84.042		255,642	0
GJHA	84.042		249,168	0
GJJA	84.042		452,683	0
GJKA	84.042		316,984	0
GJMA	84.042		537,144	0
GJRA	84.042		234,049	0
GKAA	84.042		279,636	0
GSAA	84.042 / 84.P042A100802		222,612	0
GSAA	84.042 / 84.P042A110400		292,418	0
GTAA	84.042		278,413	0
GYAA	84.042		304,118	0
GZAA	84.042		214,224	0
TRIO: Talent Search				
GGBA	84.044 / 84.P044A110356 Action 7		15,878	0
GGBA	84.044 / 84.P044A110356 Action 8		363,343	0
GJBA	84.044		239,877	0
GSAA	84.044 / 84.P044A110066		279,037	0
GSAA	84.044 / 84.P047A120583		231,082	0
TRIO: Upward Bound				
GFEA	84.047		268,157	0
GGBA	84.047 / 84.P047A120867 action 3		468,938	0
GGJA	84.047 / 84.P047A120830		400,369	0
GGJA	84.047 / 84.P047V120162		277,997	0
GJKA	84.047		273,226	0
GJMA	84.047		386,396	0
GKAA	84.047		255,053	0
GTAA	84.047		618,219	0
GYAA	84.047		496,948	0
TRIO_Educational Opportunity Centers				
GGBA	84.066 / 84.P066A120195 Action 3		545,131	0
GGJA	84.066 / 84.P066A110146		440,404	0
GJDA	84.066		714,356	0
TRIO_McNair Post-Baccalaureate Achievement				
GKAA	84.217		284,615	0
DIRECT FROM: Total			11,515,272	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total			11,515,272	0
DEPARTMENT OF EDUCATION Total			11,515,272	0
TRIO CLUSTER Total			11,515,272	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

NONCASH
INDICATOR

DIRECT
EXPENDITURES

PASSED
THROUGH

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
WIA CLUSTER										
DEPARTMENT OF LABOR										
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR										
DIRECT FROM:										
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR										
WIA Adult Program										
	KAAA		17.258						2,503,075	8,753,278
WIA Dislocated Worker Formula Grants										
	KAAA		17.278						3,674,742	8,185,651
WIA Youth Activities										
	KAAA		17.259						1,923,940	9,753,939
DIRECT FROM: Total									8,101,757	26,692,868
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR Total									8,101,757	26,692,868
DEPARTMENT OF LABOR Total									8,101,757	26,692,868
WIA CLUSTER Total									8,101,757	26,692,868
Grand Total									9,868,498,761	1,651,852,971

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under A-133, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 5 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Other Assistance

The following provides additional information about amounts shown in the report that federal agencies consider to be assistance.

- A. The State Department of Labor and Employment expended \$556,233,486 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 \$78,127,506 and \$478,105,980, respectively. For Fiscal Year 2015, there are no American Recovery and Reinvestment Act (ARRA) funds included.
- B. The State Department of Higher Education expended \$369,015,080 for grant 84.032 - Federal Family Education Loans. Of this amount, \$334,629,827 has been or will be received from the federal government related to incentive fees and reinsurance costs of student loan defaults paid to lenders. The remaining amount is made up of new loan issuances of \$34,385,253, of which the majority was guaranteed by other entities. The outstanding balance of the Federal Family Education Loan program since its inception was \$8,541,032,076 as of June 30, 2015.
- C. The State Department of Human Services expended \$780,136,250 for grant 10.551 - Supplemental Nutrition Assistance Program (SNAP). The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for 0.64 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2014.
- D. The State Department of Public Safety expended \$68,191,424 for grant 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters). Of this amount \$5,274,992 is related to cash expenditures incurred by the State in Fiscal Year 2014, but approved by FEMA during Fiscal Year 2015.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "Passed to Subrecip".

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Note 4. State Department Codes and Names

Dept Code	Department Name	Dept Code	Department Name	Dept Code	Department Name
AAAA	DIVISION OF CENTRAL SERVICES	GJCA	COMMUNITY COLLEGE OF AURORA	IHAA	DEPARTMENT OF HUMAN SERVICES
BAAA	DEPARTMENT OF AGRICULTURE	GJDA	COMMUNITY COLLEGE OF DENVER	JAAA	JUDICIAL
CAAA	CORRECTIONS ADMINISTRATION	GJEA	FRONT RANGE COMMUNITY COLLEGE	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
CFAA	CORRECTIONAL INDUSTRIES	GJFA	LAMAR COMMUNITY COLLEGE	LAAA	DEPARTMENT OF LAW
DAAA	DEPARTMENT OF EDUCATION	GJGA	MORGAN COMMUNITY COLLEGE	NAAA	DEPARTMENT OF LOCAL AFFAIRS
EAAA	OFFICE OF THE GOVERNOR	GJHA	OTERO COMMUNITY COLLEGE	OAAA	DIVISION OF NATIONAL GUARD
EBBA	COMMISSION ON COMMUNITY SERVICE	GJJA	PIKES PEAK COMMUNITY COLLEGE	OBAA	VETERANS AFFAIRS
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	GJKA	PUEBLO COMMUNITY COLLEGE	PAAA	DNR - EXECUTIVE DIRECTOR
EFAA	COLORADO ENERGY OFFICE	GJLA	RED ROCKS COMMUNITY COLLEGE	PDAA	WATER CONSERVATION BOARD
EGBA	OFFICE OF INFORMATION TECHNOLOGY	GJMA	TRINIDAD STATE JUNIOR COLLEGE	PEAA	DIVISION OF WATER RESOURCES
FAAA	DEPARTMENT OF PUBLIC HEALTH & ENVIRONMENT	GJRA	NORTHEASTERN JUNIOR COLLEGE	PHAA	OIL AND GAS CONSERVATION COMMISSION
GAAA	DEPARTMENT OF HIGHER EDUCATION	GJTA	NORTHWESTERN COMMUNITY COLLEGE	PKAA	DIVISION OF RECLAMATION, MINING, SAFETY
GCAA	STATE HISTORICAL SOCIETY	GKAA	UNIVERSITY OF NORTHERN COLORADO	PMAA	DIVISION OF PARKS AND WILDLIFE
GDA A	COLLEGE ASSIST	GLAA	COLORADO SCHOOL OF MINES	RAAA	DEPARTMENT OF PUBLIC SAFETY
GFBA	CU - BOULDER	GSAA	FORT LEWIS COLLEGE	SDAA	CIVIL RIGHTS DIVISION
GFCA	CU - COLORADO SPRINGS	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER	SFAA	DIVISION OF INSURANCE
GFEA	UNIVERSITY OF COLORADO DENVER	GWAA	WESTERN STATE COLORADO UNIVERSITY	SGAA	PUBLIC UTILITIES COMMISSION
GGBA	COLORADO STATE UNIVERSITY	GYAA	ADAMS STATE UNIVERSITY	SJSA	PHARMACY BOARD
GGEA	CSU - GLOBAL CAMPUS	GZAA	COLORADO MESA UNIVERSITY	TAAA	REVENUE - ADMINISTRATION
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	HAAA	COLORADO DEPARTMENT OF TRANSPORTATION	UHAA	DEPARTMENT OF HEALTH CARE POLICY & FINANCE
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	HTBA	STATEWIDE BRIDGE ENTERPRISE	VAAA	DEPARTMENT OF STATE
GJBA	ARAPAHOE COMMUNITY COLLEGE	HTCA	HIGH PERFORMANCE TRANSPORT ENTERPRISE	WAAA	TREASURY - OPERATING

REQUIRED

COMMUNICATIONS

LETTER





April 26, 2016

**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, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB *Circular A-133*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 17, 2015. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in Notes 1-7 to the financial statements contained in the Fiscal Year 2015 Comprehensive Annual Financial Report issued under separate cover. As described in the Introduction to the Notes to the financial statements, the State adopted Statements of Governmental Accounting Standards (GASB Statements) No. 68, *Accounting and Reporting for Pensions as amended by Statement No. 71-Pension Transition for Contributions Made Subsequent to the Measurement Date*; and No. 69, *Government Combinations and Disposals of Government Operations*, in Fiscal Year 2015. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.



We Set the Standard for Good Government

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, deferred revenue, compensated absence liabilities, self-insurance liabilities, incurred but not reported medical assistance liabilities, unclaimed property liabilities, net pension liabilities, actuarial valuations of postemployment benefits, pollution remediation obligation estimates, and unemployment benefits payable. 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 investments, pension obligations, other postemployment benefits, and prior period adjustments.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered difficulties in the timely performance and completion of our audit for Fiscal Year 2015. Specifically, the completion of our audit was delayed by over four months during Fiscal Year 2015 because of difficulties encountered by State departments during the implementation of the State's new accounting system, the Colorado Operations Resource Engine (CORE). We encountered no significant difficulties in dealing with management throughout the course of 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. We are pleased to report that 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 April 26, 2016.

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 by management 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 information, 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements, the schedule of capital assets, and the schedule of other funds, 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 records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the transmittal letter, introductory section, the non-appropriated budget and actual schedule, statistical section, and graphical presentations, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

INDEPENDENCE

We hereby confirm that, as of April 26, 2016, we are independent with respect to the State of Colorado under all relevant professional and regulatory standards.

RESTRICTION ON USE

This information is intended solely for the use of the Legislative Audit Committee and management of the State and is not intended to be, and should not be, used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

Very truly yours,

A handwritten signature in black ink, appearing to read "D. F. King", is written over a faint, illegible printed name.

Denver, CO
April 26, 2016

APPENDIX A



FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF AGRICULTURE								
2015-0001	II-6	<p>The Department of Agriculture (Department) should strengthen its internal controls over financial activities by (a) performing monthly reconciliations of payroll data between the State's payroll system, Colorado Personnel Payroll System, and the State's accounting system, the Colorado Operations Resource Engine; (b) formalizing and enforcing written policies and procedures over all financial activities, including the inspectors at the Brand Division; (c) providing adequate training to staff over the effective implementation and performance of internal control procedures; and (d) considering the reorganization of the Brand Division's accounting staff to ensure more consistent internal controls are followed across the Department.</p> <p>MATERIAL WEAKNESS.</p>	N/A	N/A	N/A	AGREE	A 7/2016 B 7/2016 C 7/2016 D 6/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF EDUCATION								
2015-0022	III-4	<p>The Department of Education (Department) should ensure it complies with the federal Cash Management Improvement Act by adhering to draw patterns contained in the Treasury-State Agreement. In addition, the Department should work with the Office of the State Controller to refine and develop more automated internal controls and reports within the State's accounting system, the Colorado Operations Resource Engine, to ensure compliance with the draw patterns. Until these system controls and reports become more automated, we recommend the Department continue to utilize the manual procedures it established during the fiscal year to help ensure compliance.</p> <p>SIGNIFICANT DEFICIENCY.</p>	10.553, 10.555, 10.556, 10.559, 84.027, 84.173, 84.010 (C) ED	3CO300300, H027A140020, S010A140006 2014-2015	N/A	AGREE	IMPLEMENTED	Dave Grier 303-866-6600
OFFICE OF THE GOVERNOR								
2015-0002	II-15	<p>The Office of the Governor should strengthen its internal controls over capital assets by (a) developing a comprehensive process to analyze significant capital asset additions, including computer software projects, in accordance with Governmental Accounting Standards Board Statement No. 51 and State Fiscal Rules and (b) completing an analysis and reconciliation of capitalized expenditures and related depreciation recorded in the State's accounting system, the Colorado Operations Resource Engine, in Fiscal Year 2015 and working with the Office of State Controller to correct the errors and omissions.</p> <p>MATERIAL WEAKNESS.</p>	N/A	N/A	N/A	AGREE	12/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0003	II-20	<p>The Office of the Governor (Office) should strengthen internal controls over payroll by (a) updating and formalizing policies and procedures for completeness and consistency across divisions, to ensure accurate and timely payroll accounting and reporting; (b) ensuring monthly reconciliations are performed between the State's payroll system, the Colorado Personnel Payroll System, and the State's accounting system, the Colorado Operations Resource Engine; (c) ensuring Personnel Action Forms contain required signatures and are supported by offer letters, as appropriate; (d) providing training to personnel over the effective implementation of internal controls that enforces the importance of properly designed controls, effectively performing those controls, and complying with Office procedures and State Fiscal Rules; and (e) reconciling the overstatement of \$741,000 in payroll expenses and identifying and correcting the cause of the overstatement.</p> <p>MATERIAL WEAKNESS.</p>	N/A	N/A	N/A	AGREE	A 1/2017 B 1/2017 C 1/2017 D 4/2017 E 6/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0004	II-26	<p>The Office of the Governor should strengthen its internal controls over financial accounting and reporting processes across various divisions by (a) formalizing policies and procedures over all functional accounting areas to ensure accurate and timely financial accounting and reporting, and instituting an effective secondary review process over transactions entered in the State's accounting system, Colorado Operations Resource Engine, Taxpayer Bill of Rights (TABOR) revenue accounts, and the preparation of fiscal year-end exhibits; and (b) providing comprehensive training to staff over the effective implementation of internal controls that enforces the importance of effective performance of those controls, and compliance with authoritative guidance.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	A 12/2016 B 1/2017	N/A
2015-0005	II-30	<p>The Governor's Office of Information Technology (OIT) should improve internal controls over its service level agreement (SLA) processes with other Executive Branch agencies by (a) documenting a written SLA procedure and communicating it to OIT staff responsible for drafting and managing service level agreements between OIT and the Executive Branch agencies; (b) developing an SLA template that clearly outlines the minimum requirements to be included in each service level agreement, such as effective dates. This template should be included with the service level agreement procedure recommended in PART A; and (c) instituting a tracking mechanism to ensure service level agreements are in place, reviewed, and updated, as necessary.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	5/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0006	II-35	<p>The Governor's Office of Information Technology (OIT) should improve information technology service agreement controls by (a) 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; (b) instituting an effective mechanism to track vendor agreements with SIPA; (c) 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; and (d) 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>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	A 10/2017 B 5/2016 C 7/2016 D 10/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0007	II-42	<p>The Governor's Office of Information Technology should improve GenTax change management controls by (a) establishing an efficient centralized process to maintain, review and update its list of contractors with access to GenTax's change management environments to ensure accuracy and completeness; and (b) developing an effective mechanism, with appropriate management oversight, to ensure that developers do not submit and approve their own changes within the GenTax change management environment to ensure effective control around segregation of duties.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	IMPLEMENTED	N/A
2015-0008	II-45	<p>The Governor's Office of Information Technology (OIT) should improve GenTax change management controls by (a) immediately removing access for FAST Enterprises, Inc. contractors who should no longer have access to the GenTax system or the GenTax database test environment, and reviewing and updating access and approval rights in change management systems; (b) providing training to OIT-managed change management and information security staff to ensure that OIT policies and Internal Revenue Service guidelines are adequately communicated to Executive Branch agencies and establishing a mechanism to hold staff accountable for implementing policies; and (c) developing a mechanism to ensure that developers do not submit and approve their own changes within the GenTax change management environment.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	A 12/2014 B 9/2015 C 12/2014	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0009	II-45	<p>The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) ensuring that the access control team members immediately disable access once terminated employee information is provided by Department of Revenue supervisors, and run and review the GenTax access report on a consistent basis or develop other controls based on current resources to remove unused accounts or accounts from terminated or transferred employees in a timely manner and address any deficiencies as necessary. Team members should be trained on OIT policies and Internal Revenue Service guidelines related to logical access to the GenTax system; (b) establishing and enforcing procedures to ensure that all access to the GenTax database is logged per policy requirements. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time; and (c) updating policies by adding audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	A 12/2015 B 1/2015 C 12/2014	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0020	II-122	<p>The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by: (a) granting GenTax new user access in accordance with the Colorado Information Security Policy (Security Policy) by requiring that user access roles be clearly listed on the access request forms. Additionally, GenTax new user access should be granted only after validating that the appropriate level of approval has been obtained; (b) strengthening and documenting its Access Reconciliation process to ensure that all reviews of the GenTax database and operating system are completed in a timely manner, reconciliation documentation is retained, and that exceptions are addressed to ensure that terminated employees or employees that no longer need access do not continue to have access to the GenTax system; (c) reinstating 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. In addition, Security Policies should be updated to address audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs; and (d) requiring that all support staff be made aware of, and follow all Internal Revenue Service (IRS) guidelines, including regular monitoring of support accounts that can potentially access Federal Taxpayer Information to verify that IRS and Security Policies are followed.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	A 4/2016 B 12/2016 C 12/2016 D 10/2016	N/A

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2015-0023	III-17	The Governor's Office of Information Technology should work with the Executive Branch agencies on current and future system development and implementation projects to ensure that strong planning, project governance, and management processes are in place across all phases of the project to ensure that scope, schedules, budgets, resources, risks, and quality are controlled throughout the project and to ensure that accurate, complete, and timely project performance monitoring and feedback is provided and acted upon, to help make effective project management decisions and to achieve project objectives on-time and within budget. MATERIAL WEAKNESS.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	AGREE	IMPLEMENTED AND ONGOING	Sharon Thomas 303-764-6849
2015-0024	III-21	The Governor's Office of Information Technology should institute strong management practices related to information system development projects and establish procedures to ensure that state statute requirements related to procurements and implementation of information technologies are met on all future projects. SIGNIFICANT DEFICIENCY.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	AGREE	IMPLEMENTED AND ONGOING	Sharon Thomas 303-764-6849

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2015-0025	III-25	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) enforcing existing information security system configuration policies and procedures for the CORE interface server; (b) 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; and (c) ensuring that the interface server is configured as required in the OIT RFC, which was closed inappropriately before applying the change. SIGNIFICANT DEFICIENCY.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	AGREE	A 7/2017 B 7/2017 C 3/2016	Sharon Thomas 303-764-6849
2015-0026	III-29	The Governor's Office of Information Technology should strengthen account management controls over the State's accounting system, Colorado Operations Resource Engine interface server by (a) ensuring that account management procedures are established and implemented for all new or changed systems in accordance with relevant information security and user account management policies and (b) enforcing Information Security Policy and access control requirements by ensuring that staff responsible for account management controls and system management are properly trained in the relevant policies and are held accountable for applying the requirements as needed. SIGNIFICANT DEFICIENCY.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	AGREE	A 3/2016 B 5/2016	Sharon Thomas 303-764-6849

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2015-0027	III-34	The Governor's Office of Information Technology (OIT) should improve mainframe controls by (a) ensuring compliance with required policies and procedures, (b) working with the Department of Personnel & Administration (DPA) to clarify and document control responsibilities between DPA and OIT, and (c) ensuring that OIT staff are adequately trained on all relevant policy requirements and OIT procedures. MATERIAL WEAKNESS.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 20.205, 20.219, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, DOT, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	AGREE	1/2017	Sharon Thomas 303-764-6849
2015-0029	III-40	The Governor's Office of Information Technology (OIT) should strengthen application information security controls over the Colorado Personnel and Payroll System (CPPS) by (a) ensuring that Security Policies are followed in relation to CPPS application audit logs and (b) performing review to ensure changes to the CPPS application audit logs follow OIT policies. SIGNIFICANT DEFICIENCY.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 20.205, 20.219, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, DOT, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	AGREE	A B IMPLEMENTED 1/2017	Sharon Thomas 303-764-6849

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2015-0030	III-43	The Governor's Office of Information Technology (OIT) should improve Colorado Personnel and Payroll System (CPPS) change management controls by clearly assigning the appropriate responsible OIT staff to perform required regular reviews over access management to the CPPS test and production environments to ensure that access is provisioned appropriately. SIGNIFICANT DEFICIENCY.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 20.205, 20.219, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, DOT, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	AGREE	1/2017	Sharon Thomas 303-764-6849
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING								
2015-0031	III-51	The Department of Health Care Policy and Financing should establish comprehensive internal control policies and procedures addressing effective secondary review processes over federal reporting to ensure that CMS-64 Quarterly Expense Reports and Federal Financial Reports are accurate and complete prior to submission to the federal government. SIGNIFICANT DEFICIENCY.	93.767, 93.775, 93.777, 93.778 (L) HHS	05-1405CO5021 05-1505CO5021 05-1405CO5MAP 05-1405CO5ADM 05-1505CO5MAP 05-1505CO5ADM FEDERAL AWARD YEAR 2014-2015	Counties and Medical Assistance Sites	AGREE	7/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2015-0032	III-55	The Department of Health Care Policy and Financing (the Department) should continue to work with the counties and Medical Assistance sites to ensure staff are adequately trained and that caseworkers maintain and safeguard the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Medicaid program. The Department should also ensure that case files selected for review are provided timely. SIGNIFICANT DEFICIENCY.	93.775, 93.777, 93.778 (A)(B)(E) HHS	05-1405CO5021 05-1505CO5021 05-1405CO5MAP 05-1405CO5ADM 05-1505CO5MAP 05-1505CO5ADM FEDERAL AWARD YEAR 2014-2015	Counties and Medical Assistance Sites	AGREE	IMPLEMENTED AND ONGOING	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

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2015-0033	III-59	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. SIGNIFICANT DEFICIENCY.	93.767, 93.775, 93.777, 93.778 (B) HHS	05-1405CO5021 05-1505CO5021 05-1405CO5MAP 05-1405CO5ADM 05-1505CO5MAP 05-1505CO5ADM FEDERAL AWARD YEAR 2014-2015	Counties and Medical Assistance Sites	AGREE	7/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2015-0034	III-65	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) updating the tracking spreadsheet with completed survey dates; (b) formalizing the process of following up with DPHE on survey completion deficiencies, once identified; and (c) 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. SIGNIFICANT DEFICIENCY.	93.775, 93.777, 93.778 (N) HHS	05-1405CO5021 05-1505CO5021 05-1405CO5MAP 05-1405CO5ADM 05-1505CO5MAP 05-1505CO5ADM FEDERAL AWARD YEAR 2014-2015	Counties and Medical Assistance Sites	AGREE	A 9/2016 B 9/2016 C 7/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2015-0035	III-70	The Department of Health Care Policy and Financing should improve controls over the processing of medical claims for the Medicaid program by programming the new Medicaid Management Information System to automatically deny Medicaid payments to providers for claims delayed by third-party insurers and submitted beyond 365 days from the date of service. SIGNIFICANT DEFICIENCY.	93.775, 93.777, 93.778 (B) HHS	05-1405CO5021 05-1505CO5021 05-1405CO5MAP 05-1405CO5ADM 05-1505CO5MAP 05-1505CO5ADM FEDERAL AWARD YEAR 2014-2015	Counties and Medical Assistance Sites	AGREE	11/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

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2015-0036	III-73	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. SIGNIFICANT DEFICIENCY.	93.767, 93.775, 93.777, 93.778 (L) HHS	05-1405CO5021 05-1505CO5021 05-1405CO5MAP 05-1405CO5ADM 05-1505CO5MAP 05-1505CO5ADM FEDERAL AWARD YEAR 2014-2015	Counties and Medical Assistance Sites	AGREE	7/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2015-0037	III-84	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) implementing processes to keep its pharmacy benefits management system updated with current information on all drugs that require prior authorizations; (b) 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; (c) 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; and (d) 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. SIGNIFICANT DEFICIENCY.	93.778 (A)(B) HHS	FEDERAL AWARD YEARS 2013-2014	N/A	A AGREE B AGREE C AGREE D PARTIALLY AGREE	A 11/2016 B 11/2016 C 11/2016 D 12/2015	John Bartholomew 303-866-2993

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2015-0038	III-100	<p>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) 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 and (b) 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.</p> <p>SIGNIFICANT DEFICIENCY.</p>	93.778 (A) HHS	FEDERAL AWARD YEARS 2013-2014	N/A	A AGREE B PARTIALLY AGREE	A 11/2016 B 10/2015	John Bartholomew 303-866-2993

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2015-0039	III-113	<p>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) 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) 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; and (c) 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.</p> <p>SIGNIFICANT DEFICIENCY.</p>	93.778 (A)(B)(I) HHS	FEDERAL AWARD YEARS 2013-2014	N/A	A AGREE B AGREE C PARTIALLY AGREE	A 11/2016 B 11/2016 C 10/2016	John Bartholomew 303-866-2993

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2015-0040	III-117	<p>Improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification.</p> <p>SIGNIFICANT DEFICIENCY.</p>	93.720, 93.775, 93.777, 93.778 (A)(B)(N) HHS	05-1205CO5MAP 05-1105CO5MAP 05-1205CO5ADM 05-1105CO5ADM FEDERAL AWARD YEARS 2011-2012	Counties and Medical Assistance Sites	AGREE	A IMPLEMENTED B 3/2016 C 3/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2015-0041	III-117	<p>Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.</p> <p>MATERIAL WEAKNESS.</p>	93.778 (A)(B)(N) HHS	1105CO5MAP 1105CO5ADM 1005CO5ADM 1005CO5MAP 1105COARRA 1005COARRA 1105COEXTN 1105CO5001 1005CO5001 FEDERAL AWARD YEARS 2010-2011	Counties and Medical Assistance Sites	AGREE	3/2016	Donna Kellow 303-866-3676
DEPARTMENT OF HIGHER EDUCATION—UNIVERSITY OF COLORADO								
2015-0042	III-126	<p>The University of Colorado (University) should put a process in place to monitor the third party servicer to ensure the National Student Clearinghouse (NSC) is performing the duties they are contracted to perform. This should include taking steps to ensure that the University identifies and addresses error files and requires the NSC to correct and resubmit the affected files within the required 10 days.</p> <p>SIGNIFICANT DEFICIENCY.</p>	84.063, 84.268 (N) ED	P063P140062, P268K160062, P063P14251, P268K15251 2014-2016	N/A	AGREE	1/2016	Robert Kuehler 303-837-2112

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DEPARTMENT OF HIGHER EDUCATION—COLORADO STATE UNIVERSITY SYSTEM								
2015-0043	III-135	<p>Colorado State University – Pueblo should implement policies and procedures to ensure the enrollment reporting roster file is reported National Student Loan Data System (NSLDS) within required timeframes for all students with a change in enrollment occurring during the school year. Specifically, the policies and procedures should include a monitoring process with required steps to follow up with the National Student Clearinghouse and NSLDS if files are not being submitted in a timely manner.</p> <p>MATERIAL WEAKNESS.</p>	84.063 and 84.268 (N) ED	ACADEMIC YEAR 2014-2015	N/A	AGREE	6/2016	Robert Gonzales 719-549-2184
2015-0044	III-139	<p>Colorado State University – Pueblo should ensure that federal Pell grant reporting is accurate and performed timely by adding a control to review the frequency and accuracy of reporting to help ensure that the disbursement date reflected by the school agree to the date reported to the Common Origination and Disbursement.</p> <p>MATERIAL WEAKNESS.</p>	84.063 (L) ED	ACADEMIC YEAR 2014-2015	N/A	AGREE	12/2015	Robert Gonzales 719-549-2184
2015-0045	III-142	<p>Colorado State University – Pueblo (CSU-P) should establish a process for reconciling federal Direct Loan payment information contained in CSU-P's financial records and Common Origination and Disbursement School Account Statements data files on a monthly basis. Any differences identified should be investigated and resolved immediately.</p> <p>MATERIAL WEAKNESS.</p>	84.268 (N) ED	ACADEMIC YEAR 2014-2015	N/A	AGREE	2/2016	Robert Gonzales 719-549-2184

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DEPARTMENT OF HIGHER EDUCATION—COMMUNITY COLLEGE SYSTEM								
2015-0046	III-147	Colorado Community College System should ensure that Arapahoe Community College implements appropriate internal controls over Title IV disbursement notifications to ensure that appropriate documentation is retained. SIGNIFICANT DEFICIENCY.	84.063, 84.268 (N) ED	ACC: P063P131199, P268K151199 2013-2015	N/A	AGREE	1/2016	Karla Nash 720-858-2714
2015-0047	III-152	Colorado Community College System should provide oversight and training to assist Front Range Community College, Pikes Peak Community College, Arapahoe Community College, Red Rocks Community College, and Otero Junior College with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely and accurate manner. These internal controls should include formalizing policies and procedures, such as gaining access to the (National Student Loan Data System) NSLDS separately, if necessary, to ensure required information is reported to the NSLDS in accordance with Title IV regulations. SIGNIFICANT DEFICIENCY.	84.063, 84.268 (N) ED	FRCC: P268K150539,P063P140539;; PPCC: P268K153128, P268K163128, P063P143128, P063P153128 ; ACC: P063P131199, P268K151199; RRCC: P063P143203,P268K153203; OJC: P063P131207, P268K141207 2013-2016	N/A	AGREE	2/2016	Karla Nash 720-858-2714
DEPARTMENT OF HIGHER EDUCATION—METROPOLITAN STATE UNIVERSITY OF DENVER								
2015-0048	III-157	Metropolitan State University of Denver should implement a process to ensure that students are notified of each Student Financial Aid loan and Teacher Education Assistance For College and Higher Education grant disbursement and that the notification includes all elements of communication as required by federal regulations. This process should include providing training to University staff to ensure they have a sufficient understanding of Student Financial Aid requirements surrounding disbursements. SIGNIFICANT DEFICIENCY.	84.268, 84.379 (N) ED	P268K151205, P268K141205, P268K131205, P379T151205, P379T141205 2013-2015	Colorado Department of Education	AGREE	IMPLEMENTED	George Middlemist 303-556-4420

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2015-0049	III-160	Metropolitan State University of Denver should implement a reconciliation process whereby the registrar generates a monthly report that contains reportable enrollment status changes that is compared to enrollment status changes reported to National Student Loan Data System (NSLDS) within the past month that includes unofficial withdrawals. The reconciliation should be reviewed by a second individual of supervisory authority to ensure that the student enrollment data reported to NSLDS is accurate and reported in a timely manner. SIGNIFICANT DEFICIENCY.	84.063, 84.268 (N) ED	P063P141205, P063P131205, P063P121205, P268K151205, P268K141205, P268K131205 2013-2015	Colorado Department of Education	AGREE	IMPLEMENTED	George Middlemist 303-556-4420
2015-0050	III-164	Metropolitan State University of Denver (University) should institute a process to monitor the third party servicer to ensure National Student Clearinghouse (NSC) is performing the duties they are contracted to perform. This should include taking steps to ensure that the University identifies and addresses error files and requires the NSC to correct and resubmit the affected files within the required 10 days. SIGNIFICANT DEFICIENCY.	84.063, 84.268 (N) ED	P063P141205, P063P131205, P063P121205, P268K151205, P268K141205, P268K131205 2013-2015	Colorado Department of Education	AGREE	1/2016	George Middlemist 303-556-4420
2015-0051	III-166	Metropolitan State University of Denver should document the review of the reconciliation of the School Accounts Statements data file to its financial records. SIGNIFICANT DEFICIENCY.	84.268 (N) ED	P268K151205, P268K141205, P268K131205 2013-2015	Colorado Department of Education	AGREE	IMPLEMENTED	George Middlemist 303-556-4420

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DEPARTMENT OF HUMAN SERVICES								
2015-0052	III-176	The Department of Human Services (Department) should ensure it complies with federal cash management regulations, including the Cash Management Improvement Act. This should include strengthening its cash management internal controls by (a) ensuring that staff complete daily reconciliations of federal funds requested and received in total and monthly reconciliations of federal funds requested and received by program and that errors are identified and corrected timely and (b) updating cash management policies and procedures to address changes resulting from the implementation of the State's accounting system, Colorado Operations Resource Engine. MATERIAL WEAKNESS.	10.551, 10.561, 93.558, 93.563, 93.575, 93.596, 84.126, 93.959 (C) HHS	IVPSNAP13 IVPSNAP14 IVPSNAP15 IVPTANF13 IVPTANF14 IVPTANF15 IVPCCDF13 IVPCCDF14 IVPCCDF15 STATE FISCAL YEARS 2013-2015	64 Colorado Counties	AGREE	7/2016	Clint Woodruff 303-866-2732
2015-0053	III-184	The Department of Human Services (Department) should ensure that it complies with federal requirements related to eligibility determinations and benefit payments for the Supplemental Nutrition Assistance Program (SNAP) by (a) reducing its payment error rates for SNAP to a level at or below the national average and (b) ensuring that all county departments of human/social services' SNAP caseworkers are adequately trained on risk areas related to SNAP eligibility. This should include requiring all SNAP caseworkers to attend SNAP specific trainings on at least an annual basis. In addition, the Department should maintain documentation of any training events, including course names, trainers, hours, dates, and employee attendance. MATERIAL WEAKNESS.	10.551, 10.561 (A)(B)(E)(M) HHS	IVPSNAP13 IVPSNAP14 IVPSNAP15 STATE FISCAL YEARS 2013-2015	64 Colorado Counties	AGREE	A 1/2017 B 10/2016	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0054	III-192	<p>The Department of Human Services (the Department) should 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) improving the supervisory review process to ensure that counselors follow the Program's policy manual regarding case file documentation, Individualized Plan for Employment annual review, financial need analysis redetermination, timely case closure, proper data entry, and required communication; (b) continuing to train Program staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, annual review of Individualized Plan of Employment, required communication contact with clients and case closure procedures, including best practices for case management and data entry documentation; and (c) strengthening its monitoring process to ensure that issues such as those identified in our audit are targeted and resolved by Program staff.</p> <p>SIGNIFICANT DEFICIENCY.</p>	84.126 (A)(B)(E) HHS	IVPDVR13 IVPDVR14 IVPDVR15 STATE FISCAL YEARS 2013-2015	64 Colorado Counties	AGREE	A 8/2016 B 4/2017 C 8/2016	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0055	III-203	<p>The Department of Human Services should improve the administration of the Colorado Works/Temporary Assistance for Needy Families (TANF) program by (a) increasing its Colorado Works/TANF Work Participation Rates by training county caseworkers on requirements for correctly reporting work countable activity hours in CBMS, and monitoring the counties for compliance; (b) continuing to provide county caseworker training on Income and Eligibility Verification System hits, Individual Responsibility Contracts, and required follow-up on felony convictions, and using its monitoring process for compliance; and (c) ensuring that CBMS system changes are made to address payment calculation errors identified in our Fiscal Year 2013 audit to correct the identified issues.</p> <p>SIGNIFICANT DEFICIENCY.</p>	93.558 (A)(B)(E)(M)(N) HHS	IVPTANF13 IVPTANF14 IVPTANF15 STATE FISCAL YEARS 2013-2015	64 COLORADO COUNTIES	AGREE	<p>A Training and Monitoring 6/2017, Increasing work participation Rates - 6/2020.</p> <p>B 6/2017 C IMPLEMENTED</p>	Clint Woodruff 303-866-2732
2015-0056	III-211	<p>The Department of Human Services should strengthen its internal controls over the Colorado Child Care Assistance Program (CCCAP) by (a) continuing to provide training to county caseworkers over CCCAP program areas, including areas to address the issues identified in the audit, and requiring that caseworkers from each county attend, (b) expanding its current county monitoring process to include audit resolution, including steps to monitor the counties and ensure they are performing audits as required by State regulations, (c) updating the policy and procedure manual and providing it to counties to use as guidance for administering the CCCAP program, and (d) programming the Child Care Automated Tracking System to notify case workers to reassess the parent fee when manually overriding eligibility.</p> <p>SIGNIFICANT DEFICIENCY.</p>	93.575, 93.596 (A)(B)(E)(M) HHS	IVPCCDF13 IVPCCDF14 IVPCCDF15 STATE FISCAL YEARS 2013-2015	64 Colorado Counties	AGREE	<p>A-C 12/2016 D IMPLEMENTED</p>	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF LABOR AND EMPLOYMENT								
2015-0010	II-53	<p>The Department of Labor and Employment (Department) should improve its internal controls over the preparation and submission of exhibits to the Office of the State Controller by ensuring its supervisory process includes detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should improve its review and reconciliation process throughout the year and at fiscal year-end to ensure that all general ledger accounts are properly stated in accordance with generally accepted accounting principles and meet the due dates prescribed in the Fiscal Procedures Manual.</p> <p>MATERIAL WEAKNESS.</p>	N/A	N/A	N/A	PARTIALLY AGREE	8/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0057	III-215	<p>Work with the Governor's Office of Information Technology to improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.</p> <p>SIGNIFICANT DEFICIENCY.</p>	17.225 (L) DOL	N/A	N/A	A AGREE B AGREE C PARTIALLY AGREE D PARTIALLY AGREE E AGREE	A IMPLEMENTED IN FISCAL YEAR 2013 B IMPLEMENTED IN FISCAL YEAR 2013 C 12/2016 D 12/2016 E IMPLEMENTED IN FISCAL YEAR 2013	Tammy Nelson 303-318-8101

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF PERSONNEL & ADMINISTRATION								
2015-0011	II-66	<p>The Department of Personnel & Administration's Office of the State Controller should strengthen its internal controls over financial reporting by (a) ensuring current InfoAdvantage training is sufficient to address the needs of the InfoAdvantage user community, and developing and implementing a long-term training plan to ensure user needs are met if it is not; (b) creating and implementing formal InfoAdvantage procedures that define the roles and responsibilities for staff involved in the process; ensure proper segregation of duties over creating, modifying, reviewing, and approving reports; and requiring a regular reconciliation of data between the State's accounting system, the Colorado Operations Resource Engine and InfoAdvantage systems; and (c) ensuring staff with the knowledge necessary to support InfoAdvantage reporting are assigned InfoAdvantage support responsibilities, and training additional staff on the various aspects of the InfoAdvantage system to ensure continuity in the event of employee turnover.</p> <p>MATERIAL WEAKNESS.</p>	N/A	N/A	N/A	AGREE	A 3/2016 B 6/2016 C 3/2016	N/A
2015-0012	II-72	<p>The Department of Personnel & Administration's Office of the State Controller should strengthen its internal controls over financial reporting by (a) ensuring that payroll costs are allocated appropriately and timely across programs, with adequate documentation for staff to follow and (b) coordinating with the new human resource information system implementation team during the planning and testing phases to address potential deficiencies to ensure the new human resources information system interfaces with CORE before the new system becomes functional.</p> <p>MATERIAL WEAKNESS.</p>	N/A	N/A	N/A	Agree	A 11/2015 B 12/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0013	II-76	<p>The Department of Personnel & Administration's Office of the State Controller should ensure the accurate recording of financial information into the State's accounting system Colorado Operations Resource Engine (CORE) by (a) reviewing and configuring data fields in CORE to ensure the system captures necessary information based on the class of transaction and (b) verifying that CORE budgetary controls are enabled and properly working within the first quarter of each fiscal year.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	A 5/2015 B 3/2016	N/A
2015-0014	II-82	<p>The Department of Personnel & Administration's Office of the State Controller should improve internal controls over the processing of capital assets to ensure capital assets are accurately presented on the State's financial statements by (a) clearly communicating with departments and agencies their roles and responsibilities related to capital assets. This should include maintaining a detailed record of all capital assets using the capital asset module as outlined in the asset management policies and procedures and (b) performing an analysis to ensure depreciation calculations are correct and charged to the correct year.</p> <p>MATERIAL WEAKNESS.</p>	N/A	N/A	N/A	AGREE	A 5/2016 B 6/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0015	II-87	<p>The Department of Personnel & Administration's The Office of the State Controller should strengthen its internal controls over quarterly financial reporting by (a) creating a standard process regarding quarterly reporting and the submission of reports, including procedures requiring follow up steps when departments have missing or incomplete information, to help ensure compliance with statute [Section 24-30-204(2), C.R.S.] and (b) improving system-based diagnostic reports used for quarterly reporting, creating a process to ensure the validity of the reports and increasing the number of reports available to the departments. This will help ensure the reports provide sufficient information to the OSC to fulfill its statutory responsibilities.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	A 6/2016 B 1/2016	N/A
2015-0016	II-93	<p>The Department of Personnel & Administration's Office of the State Controller should strengthen controls over beginning balances in Colorado Operations Resource Engine (CORE) by (a) ensuring beginning balances are properly posted within CORE's Period zero by completing a reconciliation of the prior year's ending balances to the CORE beginning balances timely after the fiscal year begins. This process should include closing Period zero to subsequent entries once the reconciliation has been completed and (b) working with the State Departments to establish a process for determining how to best utilize CORE for ensuring beginning balances are timely and accurately posted.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	12/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0017	II-99	<p>The Department of Personnel & Administration's Office of the State Controller should strengthen internal controls for the Central Payroll unit to ensure accurate state and federal reporting and reconciliations by (a) enhancing policies and procedures to provide detailed directions for staff and to ensure internal financial reporting and reporting to the Internal Revenue Service is accurate and performed in a timely manner; (b) instituting an effective supervisory review process over federal financial reporting, including review of payroll reconciliations and all supporting documentation; (c) creating policies and procedures to ensure that records are retained in accordance with federal requirements, including the procedures to ensure tracking and delivery date confirmations of filed federal reports; (d) developing a methodology to accurately track and reconcile the outstanding amounts due from or to the Internal Revenue Service; and (e) providing comprehensive training to staff regarding federal reporting requirements, which should include coverage of all the required forms, schedules, and supporting documentation requirements.</p> <p>MATERIAL WEAKNESS.</p>	N/A	N/A	N/A	AGREE	A 7/2016 B 7/2016 C 7/2016 D IMPLEMENTED E 7/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0028	III-37	The Department of Personnel & Administration should strengthen application information security controls over the Colorado Personnel Payroll System by working with the Governor's Office of Information Technology to ensure that mitigating controls identified and agreed upon in prior year audit recommendations are implemented. MATERIAL WEAKNESS.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 20.205, 20.219, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, DOT, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	AGREE	12/2016	Robert Jaros 303-866-3765
2015-0058	III-227	The Department of Personnel & Administration's Office of the State Controller should strengthen its internal controls over financial and federal reporting to ensure compliance with statutory and federal requirements by (a) updating and finalizing the chart of accounts and Fiscal Procedures Manual prior to year-end close deadlines and (b) updating processes and procedures for the calculation of net pension liability and other adjustments required by the Governmental Accounting Standards Board's Statement No. 68 to ensure that the financial statements are complete and accurate. MATERIAL WEAKNESS.	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 11.437, 11.609, 11.620, 12.300, 12.351, 12.431, 12.630, 12.800, 15.227, 15.232, 15.807, 15.808, 15.809, 15.810, 15.819, 17.225, 17.258, 17.259, 17.278, 17.603, 19.040, 19.322, 20.205, 20.219, 20.724, 43.001, 43.007, 47.041, 47.049, 47.050, 47.070, 47.075, 47.076, 47.079, 47.082, 66.509, 66.514, 77.006, 77.008, 81.049, 81.086, 81.087, 81.089, 81.112, 81.113, 81.121, 81.135, 81.139, 84.007, 84.010, 84.027, 84.032, 84.033, 84.038, 84.063, 84.126, 84.173, 84.268, 84.379,	STATE FISCAL YEAR 2014-2015	N/A	AGREE	A 12/2016 B 6/2016	Robert Jaros 303-866-3765

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
			93.103, 93.143, 93.242, 93.262, 93.264, 93.268, 93.286, 93.342, 93.364, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.839, 93.846, 93.853, 93.855, 93.865, 93.959, 97.036, 97.077 (L) USDA, DOC, DOD, DOI, DOL, DOS, DOT, NASA, NSF, EPA, NRC, DOE, ED, HHS, DOJ					
2015-0059	III-232	<p>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) enforcing Security Policies and the OSC CORE Security and Workflow policies and procedures for user account provisioning, management, and monitoring and implementing controls to verify agencies follow them; (b) 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; and (c) working with the Governor's Office of Information Technology and/or the CORE vendor to ensure CORE settings meet applicable policies.</p> <p>SIGNIFICANT DEFICIENCY.</p>	10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, ED, HHS, DOJ	VARIOUS	VARIOUS, IF ANY	Agree	A 12/2016 B 12/2016 C 6/2017	Robert Jaros 303-866-3765

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0060	III-236	<p>The Department of Personnel & Administration's (DPA) Office of the State Controller (OSC) should strengthen application information security controls over the Colorado Personnel Payroll System (CPPS) by (a) granting new access to the CPPS application only after complete information is provided (e.g. approvals, dates) in accordance with Security Policy (Security Policy or Policies) and DPA procedures, (b) establishing a least privilege approach to granting access to CPPS, (c) improving the account monitoring process to verify all CPPS accounts are monitored in accordance with Security Policies and OSC procedures, (d) establishing a mechanism to track and hold agencies accountable for not following account management procedures, (e) ensuring OSC staff responsible for performing account management procedures are adequately trained and retain key documentation, and (f) ensuring that OSC staff responsible for CPPS application settings are adequately trained and held accountable on all relevant Security Policy requirements and OSC procedures to ensure that the system meets all security policies.</p> <p>SIGNIFICANT DEFICIENCY.</p>	<p>10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 20.205, 20.219, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, DOT, ED, HHS, DOJ</p>	VARIOUS	VARIOUS, IF ANY	Agree	<p>A IMPLEMENTED B 7/2016 C IMPLEMENTED D 7/2016 E IMPLEMENTED F 7/2016</p>	Robert Jaros 303-866-3765

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2015-0061	III-242	<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>	<p>10.551, 10.553, 10.555, 10.556, 10.558, 10.559, 10.561, 15.227, 17.225, 17.258, 17.259, 17.278, 20.205, 20.219, 84.010, 84.027, 84.032, 84.126, 84.173, 93.268, 93.558, 93.563, 93.575, 93.596, 93.767, 93.775, 93.777, 93.778, 93.959, 97.036 (A) (B) USDA, DOI, DOL, DOT, ED, HHS, DOJ</p>	VARIOUS	VARIOUS, IF ANY	A Partially Agree B-C Agree	A FISCAL YEAR 2019 B 12/2016 C 12/2016 D IMPLEMENTED	Robert Jaros 303-866-3765

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF PUBLIC SAFETY								
2015-0018	II-108	<p>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) reviewing existing Department policies and procedures to ensure that they align with the State's Fiscal Rules and Fiscal Procedures Manual. 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) 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; and (c) provide training on Department processes and procedures, and the State's Fiscal Rules and Fiscal Procedures Manual, to all new and existing staff within the Department.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	6/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF REVENUE								
2015-0019	II-120	<p>The Department of Revenue (DOR) should improve GenTax account management controls by (a) training GenTax security group owners responsible for performing user access reviews on the user access process formalized by DOR to ensure expectations are well understood, (b) regularly monitoring the user access reviews to hold reviewers accountable when user access reconciliations are not performed in accordance with DOR procedures, and (c) establishing a process to update the GenTax security groups listing when changes in the GenTax system occur to ensure accurate and complete reviews are performed.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	4/2016	N/A
DEPARTMENT OF STATE								
2015-0021	II-129	<p>Strengthen its internal controls over financial reporting by (a) formalizing positional procedures, to include documenting its processes for preparation and review of accounting entries and fiscal year-end exhibits and (b) ensuring that it provides adequate training on governmental accounting standards, State Fiscal Rules, and Fiscal Procedures for accounting staff who prepare accounting entries and year-end exhibits.</p> <p>SIGNIFICANT DEFICIENCY.</p>	N/A	N/A	N/A	AGREE	A 6/2015 B 6/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF TRANSPORTATION								
2015-0062	III-252	<p>The Department of Transportation should improve its controls over subrecipient monitoring by (a) expanding its existing subrecipient monitoring plan to include detailed subrecipient monitoring policies that define the frequency and nature of subrecipient monitoring activities that will be performed throughout the year. This plan should include specific procedures directed towards entities that are not required to obtain an audit under the federal Office of Management and Budget's <i>Circular A-133, Audits of State, Local Governments and Non-Profit Organizations - Compliance Supplement (Circular A-133) and Code of Federal Regulations</i> [2 C.F.R., 200], <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) and (b) fully implementing a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients, to ensure compliance under the Uniform Guidance.</p> <p>MATERIAL WEAKNESS.</p>	20.205 (M) DOT	N4520.231 N4520.232 N4520.233 2014-2015	N/A	AGREE	6/2016	Liliya Gershman 303-757-9557

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2015-0063	III-256	<p>The Department of Transportation (Department) should ensure an understanding and correct interpretation of the U.S. Treasury-State Agreement (Agreement) in order to fully comply with the Cash Management Improvement Act. The Department should ascertain whether the 7-day average clearance method as defined in the Agreement is appropriate given the Department's operations. The Department should then either revise its draw pattern to comply with the 7-day average clearance defined in the Agreement or work with the Colorado Department of Treasury in order to negotiate a revised draw pattern, and a revised agreement if deemed appropriate by both parties.</p> <p>SIGNIFICANT DEFICIENCY.</p>	20.205 (C) DOT	N4520.231 N4520.232 N4520.233 2014- 2015	N/A	AGREE	4/2016	Liliya Gershman 303-757-9557

COMPLIANCE REQUIREMENTS		FEDERAL ENTITIES	
A	Activities Allowed or Unallowed	DOC	Department of Commerce
B	Allowable Costs/Cost Principles	DOD	Department of Defense
C	Cash Management	DOE	Department of Energy
D	Davis-Bacon Act	DOI	Department of the Interior
E	Eligibility	DOJ	Department of Justice
F	Equipment and Real Property Management	DOL	Department of Labor
G	Matching, Level of Effort, Earmarking	DOS	Department of State
H	Period of Availability of Federal Funds	DOT	Department of Transportation
I	Procurement and Suspension and Debarment	ED	Department of Education
J	Program Income	EPA	Environmental Protection Agency
K	Real Property Acquisition and Relocation Assistance	HHS	Department of Health and Human Services
L	Reporting	NASA	National Aeronautics and Space Administration
M	Subrecipient Monitoring	NRC	Nuclear Regulatory Commission
N	Special Tests and Provisions	NSF	National Science Foundation
		USDA	United States Department of Agriculture



APPENDIX B



**NET PASSED AUDIT ADJUSTMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2015
INCREASE (DECREASE)**

AGENCY	ASSET	LIABILITY	NET ASSETS	REVENUE	EXPENDITURE
AGRICULTURE	\$ -	\$ 165,000	\$ -	\$ (165,000)	\$ -
CORRECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ (4,874,318)	\$ -	\$ -	\$ -	\$ 4,874,318
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ (3,663,273)	\$ 4,556,180	\$ 10,618,818	\$ (8,901,818)	\$ 9,936,453
HUMAN SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ (364,638)	\$ 9,043,311	\$ -	\$ (9,406,586)	\$ 1,383
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ (363,255)	\$ 9,043,331	\$ -	\$ (9,406,586)	\$ -
PERSONNEL AND ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ (6,729,503)	\$ -	\$ 6,729,503	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ (1,054,667)	\$ 1,242,520	\$ -	\$ -	\$ 2,297,187
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE(DECREASE)	\$ (10,320,151)	\$ 17,320,859	\$ 10,618,818	\$ (21,150,487)	\$ 17,109,341

**GROSS PASSED AUDIT ADJUSTMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2015**

AGENCY	ASSET	LIABILITY	NET ASSETS	REVENUE	EXPENDITURE
AGRICULTURE	\$ -	\$ 165,000	\$ -	\$ 165,000	\$ -
CORRECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ 4,874,318	\$ -	\$ -	\$ -	\$ 4,874,318
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ 6,714,727	\$ 12,006,180	\$ 10,618,818	\$ 16,351,818	\$ 10,558,453
HUMAN SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ 25,769,225	\$ 9,442,912	\$ -	\$ 9,406,586	\$ 1,383
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ 25,767,842	\$ 9,442,912	\$ -	\$ 9,406,586	\$ -
PERSONNEL AND ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ 103,071,368	\$ 44,501,150	\$ -	\$ 44,355,848	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ 1,054,667	\$ 3,351,854	\$ -	\$ -	\$ 2,297,187
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 167,252,147	\$ 78,910,008	\$ 10,618,818	\$ 79,685,839	\$ 17,731,341

**NET POSTED AUDIT ADJUSTMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2015
INCREASE (DECREASE)**

AGENCY	ASSET	LIABILITY	NET ASSETS	REVENUE	EXPENDITURE
AGRICULTURE	\$ -	\$ -	\$ -	\$ -	\$ -
CORRECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ (530,256)	\$ -	\$ -	\$ (4,118)	\$ 526,139
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ 7,320,739	\$ 7,320,739	\$ -	\$ -	\$ -
HUMAN SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ (15,960,399)	\$ -	\$ (2,281,411)	\$ (15,960,399)	\$ (2,281,411)
LAW	\$ (1,570,436)	\$ -	\$ -	\$ (1,570,436)	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL AND ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE(DECREASE)	\$ (10,740,353)	\$ 7,320,739	\$ (2,281,411)	\$ (17,534,953)	\$ (1,755,272)

**GROSS POSTED AUDIT ADJUSTMENTS BY AGENCY
FOR FISCAL YEAR ENDED JUNE 30, 2015**

AGENCY	ASSET	LIABILITY	NET ASSETS	REVENUE	EXPENDITURE
AGRICULTURE	\$ -	\$ -	\$ -	\$ -	\$ -
CORRECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ 530,256	\$ -	\$ -	\$ 1,659,240	\$ 534,374
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ 7,320,739	\$ 7,320,739	\$ -	\$ -	\$ -
HUMAN SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ 15,960,399	\$ -	\$ 2,281,411	\$ 15,960,399	\$ 2,281,411
LAW	\$ 1,570,436	\$ -	\$ -	\$ 1,570,436	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL AND ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 25,381,831	\$ 7,320,739	\$ 2,281,411	\$ 20,019,104	\$ 3,154,802

