

State of Colorado

Statewide Single Audit Fiscal Year Ended June 30, 2022

Financial Audit
August 2023
2201F-R



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C O L O R A D O

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OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

August 4, 2023

Members of the Legislative Audit Committee:

Included herein is the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2022. The audit was conducted pursuant to Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies. The purpose of this report is to present the results of the Statewide Single Audit for the Fiscal Year Ended June 30, 2022. This report supersedes the Statewide Single Audit report 2201F originally published on February 3, 2023. This report includes one additional federal program that was not included in the original report.

The report includes our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; our Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance; and our Report on the *Schedule of Expenditures of Federal Awards* Required by Uniform Guidance. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinion on the State's financial statements is presented in the State's Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022, which is available under separate cover. 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.

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be omitted if the omission is disclosed because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of certain findings, and their related responses and auditor's addenda, to be sensitive in nature and not appropriate for public disclosure and have provided the details of these findings, and their related responses and auditor's addenda, to management in a separate, confidential memorandum. Findings with omitted information include a disclosure of this omission.

This 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.

Kerri L. Hunter



Report Highlights

Statewide Single Audit, Fiscal Year Ended June 30, 2022

State of Colorado • Financial Audit • August 2023 • 2201F-R



OFFICE OF THE STATE AUDITOR

C O L O R A D O

Overview

This report presents the results of our financial audit of the State of Colorado, the Statewide Single Audit, and federal compliance audit work for Fiscal Year 2022.

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

In this report, we made 184 recommendations to state departments and higher education institutions resulting from our audit.

Financial Statement Findings

- The State's financial statements covered \$61.2 billion in total assets and \$45.1 billion in total expenditures for Fiscal Year 2022.
- We have issued unmodified, or "clean" opinions on the financial statements of the State's governmental activities, business-type activities, each major fund, aggregate discretely presented component units, and aggregate remaining fund information for the Fiscal Year Ended June 30, 2022. This means that these financial statements are presented fairly, in all material respects, and that the financial position, results of all financial operations, and cash flows are in conformance with generally accepted accounting principles.
- We identified 100 internal control weaknesses over financial reporting, including 40 material weaknesses and 60 significant deficiencies at 18 state departments and higher education institutions.

Federal Program Findings

- The State expended approximately \$21.5 billion in federal funds in Fiscal Year 2022. The five largest federal programs were:
 - o Medicaid Cluster: \$8.1 billion
 - o Disaster Grants – Public Assistance (Presidentially Declared Disasters: \$1.5 billion)
 - o Supplemental Nutrition Assistance Program (SNAP) Cluster: \$1.5 billion
 - o Research and Development Cluster: \$1.2 billion
 - o Unemployment Insurance: \$1.1 billion
- We identified 89 internal control issues related to requirements applicable to major federal programs.

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 June 2022 through December 2022, with additional audit work on the Foster Care Title IV-E program performed in July and August 2023. The purpose of this audit was to:

- Express an opinion on compliance for each of the State's major federal programs for the Fiscal Year Ended June 30, 2022.
- Express an opinion on the State's *Schedule of Expenditures of Federal Awards* for the Fiscal Year Ended June 30, 2022.
- Review internal accounting and administrative control procedures, as required by generally accepted auditing standards and *Government Auditing Standards*.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

Recommendations Made

184

Responses

Agree: **175**

Partially Agree: **8**

Disagree: **1**

Internal Controls Over Financial Activity and Financial Reporting

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

- **Department of Personnel & Administration's Office of the State Controller (OSC).**
 - o Statutory Compliance and Internal Controls over Financial Reporting. We identified several issues, including:
 - The OSC did not ensure State entities met the statutory close date of August 4, 2022. Specifically, the OSC approved the posting of transactions totaling \$23.7 billion for certain State entities in CORE after this date.
 - The OSC did not implement financial reporting requirements under Governmental Accounting Standards Board Statement No. 87, *Leases*, timely or effectively.
 - The OSC did not establish appropriate IT governance for the new Gravity system by developing IT policies and procedures and ensuring access management controls were configured properly.
 - Classification: **Material Weakness**.
- **Department of Labor and Employment.**
 - o Unemployment Insurance (UI) Recording of Estimates. We identified errors with the Department's fiscal year-end calculations, including the following:
 - The Department over estimated its accounts receivable for UI claimant overpayments by \$2.9 million.
 - The Department understated its accounts receivable balance for estimated fraudulently-obtained UI claims by \$44.0 million. In addition, the Department failed to record a related federal payable of \$10.5 million and an allowance for uncollectible receivables of \$13.5 million.
 - The Department incorrectly recorded its Fiscal Year 2021 UI claims estimates which resulted in an adjustment of \$2.4 billion to its accounts payable balance and an adjustment of \$1.4 billion to its accounts receivable balance for UI claims in Fiscal Year 2022.
 - Classification: **Material Weakness**.
 - o Exhibit K, *Schedule of Federal Assistance*. We identified approximately \$803.3 million in total errors on the Department's K1, including:
 - The Department underreported more than \$95.4 million for 23 programs, and over reported \$110.3 million of federal expenditures for two programs.
 - The Department incorrectly reported State and Local Fiscal Recovery Funds expenditures as \$580,000 instead of the correct amount of \$580.0 million—an understatement of about \$579 million.
 - The Department inappropriately included \$16.5 million of Coronavirus Relief Fund expenditures on its Exhibit K1 that it distributed to another state agency (the Department of Public Health and Environment).
 - The Department incorrectly recorded about \$1.4 million as expenditures for the wrong federal program—the WIOA Dislocated Worker program, instead of the WIOA Adult Program.
 - Classification: **Material Weakness**.

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

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

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

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

- **Department of Military and Veteran’s Affairs.** Internal Controls Over Financial Reporting. We identified issues with the Department’s financial accounting and reporting for Fiscal Year 2022, including the following.
 - o The Department posted nine entries totaling about \$2.9 million between 6 to 42 days after the OSC’s closing deadline of August 4, 2022.
 - o The Department submitted 5 of its 10 exhibits (50 percent) between 8 and 80 days after the August 16, 2022 due date.
 - The Department underreported total federal expenditures on its Exhibit K1 by a net total of about \$2.8 million.
 - Classification: **Material Weakness.**
- **Department of Public Safety.** Internal Controls over Financial Reporting. The Department did not record grant revenue totaling approximately \$241.8 million. Specifically, the Department failed to record revenue for federal COVID-19 pandemic-related expenditures incurred by the Department of Public Health and Environment (CDPHE) that CDPHE then billed to the Department—which were at that point considered earned, or “recognized” by the Department. Classification: **Material Weakness.**
- **Department of Transportation.** Accounting Controls. The Department lacked adequate financial accounting controls for Fiscal Year 2022, as follows:
 - o The Department improperly recognized an accounts receivable and related revenue totaling approximately \$104 million. Additionally, the Department had approximately \$1.4 million of accounts receivables at fiscal year end that had been outstanding and not collected by the Department for as much as 3 years.
 - o The Department overreported its accounts payable accrual by approximately \$3.3 million.
 - o The Department incorrectly reported approximately \$20 million in expenditures under the wrong federal program’s Assistance Listing Number on its Exhibit K1.
 - o Classification: **Material Weakness.**
- **Department of Human Services.** Payroll. Department did not comply with its payroll policies; we identified issues including missing time sheets, late certification of time sheets, incorrect payment for overtime pay, and missing Personal Action Forms. Classification: **Significant Deficiency.**
- **Department of Public Health and Environment.**
 - o Internal Controls over Inventory Adjustments and Valuation. The Department did not ensure that it appropriately tracked and safeguarded its inventory during the fiscal year. Specifically, The Department’s inventory system and tracking spreadsheets did not agree to the inventory on hand for 23 of the 30 inventory items we sampled (77 percent), which resulted in the value of the inventory noted in the system and on the tracking spreadsheets exceeding the inventory on-hand by approximately \$2.0 million. Classification: **Significant Deficiency.**
 - o Internal Controls Over Financial Reporting. The Department did not record grant revenue for approximately \$35.5 million. Classification: **Significant Deficiency.**
- **Department of Revenue.** Year-end Accruals. We identified errors with the Department’s year-end revenue estimates, or accrual calculations, including the following:
 - o The Department incorrectly recorded a portion of its short- and long-term estimates for taxes due to the Department and deferred inflows, resulting in amounts being understated by approximately \$171.8 million.
 - o The Department failed to record an estimate for amounts due to taxpayers related to the Property Tax Credit Rebate for the second half of Fiscal Year 2022, which resulted in it understating amounts due back to taxpayers by approximately \$1.4 million. Classification: **Significant Deficiency.**

Our opinion on the financial statements is presented in the State’s Annual Comprehensive Financial Report for Fiscal Year 2022, which is available electronically from the Office of the State Controller’s website at:

<https://osc.colorado.gov/financial-operations/financial-reports/acfr>

Internal Controls Over Information Technology Systems

State departments, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, operating, maintaining, and adequately securing the State's computer systems. During our Fiscal Year 2022 audit, we determined that some state departments' and OIT's internal controls did not comply with IT and information security related standards and/or the Colorado Information Security Policies (Security Policies) and OIT Cyber Policies. Issues were identified at the following departments and agencies (and related systems):

- **Office of the Governor (OIT).**
 - o CATS Disaster Recovery. Classification: **Significant Deficiency.**
 - o GenTax and DRIVES Information Security—Access Management. Classification: **Significant Deficiency.**
 - o GenTax and DRIVES IT Governance, Information Security, and Computer Operations. Classification: **Significant Deficiency.**
 - o GenTax—Information Security. Classification: **Significant Deficiency.**
 - o State Data Center Physical Access. Classification: **Significant Deficiency.**
 - o CORE and DRIVES Exception Request Procedures and Documentation. Classification: **Significant Deficiency.**
 - o SAP Access Management and Cybersecurity Training. Classification: **Significant Deficiency.**
- **Department of Labor and Employment.**
 - o CATS Disaster Recovery. Classification: **Significant Deficiency.**
- **Department of Revenue.**
 - o GenTax and DRIVES IT Governance, Information Security, and Computer Operations. Classification: **Significant Deficiency.**
- **Department of Transportation**
 - o SAP Access Management and Cybersecurity Training. Classification: **Significant Deficiency.**

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

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

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

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

Federal Program Findings

We identified:

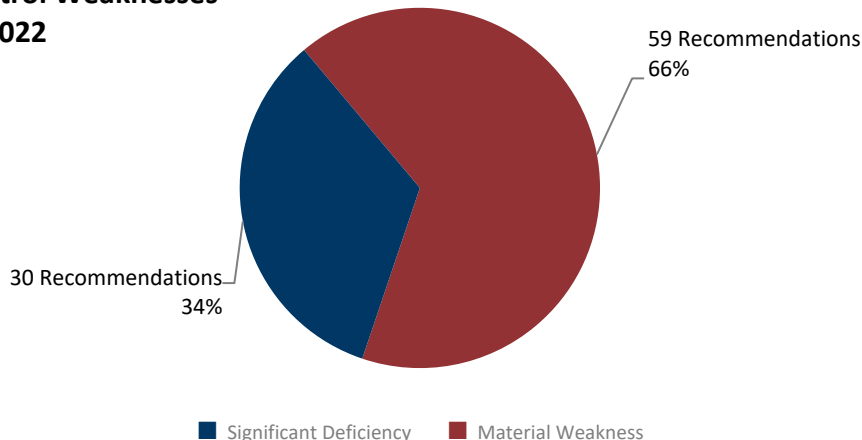
- 89 internal control issues related to requirements applicable to major federal programs.
- Approximately \$3,262,916 in known questioned costs related to federal awards granted to the State. Of these questioned costs, \$3,260,323 related to COVID-19 funding. Federal regulations require auditors to report questioned costs identified through the audit, which are federal grant expenditures made in violation or possible violation of the related grant requirements, and/or federal expenditures that lack adequate supporting documentation.

The following summarizes our report on the State's compliance with requirement, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, subrecipient monitoring, and special tests and provisions, that are applicable to major federal programs, and internal controls over compliance with federal Uniform Guidance.

Internal Controls Over Federal Programs

The following chart shows the breakdown of levels of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2022 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.

**Federal Grant Programs
Internal Control Weaknesses
Fiscal Year 2022**



Some of the areas where we identified a need for improvement included the following, by state department:

- **Department of Labor and Employment.**

- o Unemployment Insurance Fraud Holds—The Department places a fraud hold on a claimant’s UI claim in the Department’s UI benefit system, MyUI+, when the claim has characteristics that are indicators of fraud; the fraud hold prevents any future benefit payments to the claimant until the fraud hold is removed. We identified issues with 32 of the 60 (53 percent) fraud holds we tested, as follows:
 - The Department cleared 12 of the 60 fraud holds tested (22 percent) without performing an investigation or providing evidence of the reasoning used to clear the hold.
 - The Department did not segregate the duty of investigating the fraud hold and clearing the fraud hold within MyUI+, for 20 of the 48 cases in our sample (42 percent). Rather, the same individual conducted and concluded on the investigations, and cleared the fraud hold in MyUI+.
 - One Department staff who cleared fraud holds in our sample as well as an additional 55 fraud holds outside of our sample was not authorized to clear fraud holds from MyUI+. Further, this unauthorized individual cleared 11 of 12 fraud holds we identified above that did not have an investigation, as required.
 - Classification: **Material Weakness.**
- o Employment Service Cluster—Federal Funding Accountability and Transparency Act (FFATA). The Department failed to report approximately \$11.26 million in federal Employment Service Cluster: Employment Service grant subawards to 11 subrecipients, as required by FFATA. Classification: **Material Weakness.**

- **Department of Health Care Policy and Financing.** Medicaid Claims Payments—The Department did not resolve information system issues identified in our prior audits related to Medicaid eligibility and claims payments. Specifically, the Department had not fully implemented required fixes and system enhancements to its Medicaid claims and eligibility information systems. Classification: **Material Weakness.**

- **Department of Transportation.**

- o Cash Management—The Department did not comply with the approved federal cash management draw patterns for the Highway Planning and Construction program for 8 of the 25 draws (32 percent) we tested. Classification: **Material Weakness.**
- o Subrecipient Monitoring—The Department did not perform a federally-required risk assessment for the Highway Planning and Construction program for 6 of the 25 subrecipients we tested. Classification: **Material Weakness.**

- **Department of the Treasury.** Mineral Leasing Act Subrecipient Monitoring—Treasury did not communicate, or ensure that the Department of Local Affairs communicated, the required award information and applicable federal compliance requirements to all Program subrecipients in accordance with federal regulations. Classification: **Material Weakness.**
- **Department of Education.** Federal Funding Accountability and Transparency Act Reporting (FFATA)—The Department was late in reporting, or did not report its subawards in the FFATA Subaward Reporting System for two federal grant programs we tested for Fiscal Year 2022. Collectively, these subawards totaled about \$30 million for Fiscal Year 2022. Classification: **Significant Deficiency.**
- **Department of Local Affairs.** COVID-19-Coronavirus Relief Funds (CRF)—Property Owner Preservation Program. The Department did not implement necessary internal controls to ensure it maintains adequate supporting documentation for federal Property Owner Preservation Program grant spending, as recommended during our prior audit. Specifically, the Department did not develop and implement policy and procedure guidance to address the issues we identified. Classification: **Significant Deficiency.**

Summary of Progress in Implementing Prior Recommendations

The following table includes an assessment of our disposition of Financial and Federal audit recommendations reported in previous Statewide Single Audit Reports. Prior years' recommendations that were fully implemented in Fiscal Year 2021 or earlier are not included.

Statewide Single Audit Report Recommendation Status as of Fiscal Year 2022 by Fiscal Year

	Total	2021	2020	2019	2018
Implemented	69	44	22	2	1
Partially Implemented	19	15	2	2	-
Not Implemented	15	14	-	1	-
Deferred	73	53	18	2	-
No Longer Applicable	14	2	3	9	-
TOTAL	190	128	45	16	1

Note: The table above includes each recommendation subpart as an individual recommendation.

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control Over Financial Reporting

	Yes	No
Material Weaknesses Identified?	✓	
Significant deficiencies identified that are not considered to be material weaknesses?	✓	
Noncompliance material to financial statements noted?	✓	

Federal Awards

Internal Control Over Major Programs

	Yes	No
Material Weaknesses Identified	✓	
Significant Deficiencies identified that are not considered to be material weaknesses?	✓	

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

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

- Block Grants for Prevention and Treatment of Substance Abuse
- Child Care and Development Fund Cluster
- Children's Health Insurance Program
- COVID-19 – Education Stabilization Fund
- COVID-19 – Pandemic EBT Food Benefits
- Employment Service Cluster
- Food Distribution Cluster
- Foster Care Title IV-E
- Highway Planning and Construction Cluster
- Low-Income Home Energy Assistance
- Medicaid Cluster
- Minerals Leasing Act
- Unemployment Insurance

	Yes	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) (Audit Findings) of Uniform Guidance	✓	

Dollar threshold used to distinguish between type A and B programs: \$32 million.

	Yes	No
Auditee qualified as low-risk auditee?		✓

Identification of Major Programs

Assistance Listing Number	Name of Federal Program or Cluster
10.542	COVID-19 – Pandemic EBT Food Benefits
10.565	<u>Food Distribution Cluster</u> Commodity Supplemental Food Program, COVID-19 – Commodity Supplemental Food Program
10.568	Emergency Food Assistance Program (Administrative Costs), COVID-19 – Emergency Food Assistance Program (Administrative Costs)
12.005	Conservation And Rehabilitation Of Natural Resources On Military Installations, COVID-19 – Conservation And Rehabilitation Of Natural Resources On Military Installations
12.300	Basic And Applied Scientific Research, COVID-19 – Basic And Applied Scientific Research
15.437	Minerals Leasing Act
16.575	Crime Victim Assistance
17.207	<u>Employment Service Cluster</u> Employment Service/Wagner-Peyser Funded Activities
17.801	Jobs for Veterans State Grants
17.225	Unemployment Insurance
20.205	<u>Highway Planning And Construction Cluster</u> Highway Planning And Construction, COVID-19 – Highway Planning And Construction
20.219	Recreational Trails Program
21.023	COVID-19 – Emergency Rental Assistance Program
21.026	Homeowner Assistance Fund, COVID-19 – Homeowner Assistance Fund
21.027	COVID-19 – Coronavirus State And Local Fiscal Recovery Funds
66.605	Performance Partnership Grants
84.010	Title I Grants To Local Educational Agencies
84.027	<u>Special Education Cluster (IDEA)</u> Special Education Grants To States, COVID-19 – Special Education Grants To States
84.173	Special Education Preschool Grants, COVID-19 – Special Education Preschool Grants
84.032	Federal Family Education Loans
84.425	COVID-19 – Education Stabilization Fund
93.044	<u>Aging Cluster</u> Special Programs For The Aging, Title III, Part B, Grants For Supportive Services and Senior Centers; COVID-19 – Special Programs For The Aging, Title III, Part B, Grants For Supportive Services and Senior Centers
93.045	Special Programs For The Aging, Title III, Part C, Nutrition Services; COVID-19 – Special Programs For The Aging, Title III, Part C, Nutrition Services
93.053	Nutrition Services Incentive Program
93.268	Immunization Cooperative Agreements, COVID-19 – Immunization Cooperative Agreements
93.568	Low-Income Home Energy Assistance, COVID-19 – Low-Income Home Energy Assistance

Assistance Listing Number	Name of Federal Program or Cluster
93.575	<u>CCDF Cluster</u> Child Care And Development Block Grant, COVID-19 – Child Care And Development Block Grant
93.596	Child Care Mandatory and Matching Funds of The Child Care And Development Fund
93.658	Foster Care Title IV-E
93.767	Children’s Health Insurance Program, COVID-19 – Children’s Health Insurance Program
93.775	<u>Medicaid Cluster</u> State Medicaid Fraud Control Units
93.777	State Survey And Certification Of Health Care Providers And Suppliers (Title XVIII) Medicare, COVID-19 – State Survey And Certification Of Health Care Providers And Suppliers (Title XVIII) Medicare
93.778	Medical Assistance Program, COVID-19 Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse, COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse
Various*	Student Financial Assistance Programs Cluster
Various*	Research and Development Cluster

*Assistance Listing Numbers are specifically identified in the Schedule of Expenditures of Federal Awards

Classification of Recommendations
State of Colorado Statewide Single Audit
Fiscal Year Ended June 30, 2022

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Grand Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance	
Agriculture	-	-	2	-	2
Education	-	-	-	2	2
Office of the Governor	6	-	14	3	23
Health Care Policy and Financing	-	29	-	3	32
Higher Education:					
Adams State University	1	-	-	-	1
Colorado Community College System	1	8	3	1	13
Colorado School of Mines	-	-	-	3	3
Colorado State University	-	-	2	-	2
Fort Lewis College	-	-	1	-	1
Metropolitan State University of Denver	-	-	-	2	2
University of Colorado	-	-	2	4	6
Western Colorado University	-	-	3	-	3
Human Services	-	11	2	2	15
Labor and Employment	15	6	10**	6	37*
Local Affairs	-	-	2	2	4
Military and Veterans Affairs	4	-	-	-	4
Personnel & Administration	7	-	1	-	8
Public Health and Environment	-	-	5	-	5
Public Safety	1	-	-	-	1
Regulatory Agencies	1	-	-	-	1
Revenue	-	-	4	-	4
Transportation	4	4	9	2	19
Treasury	-	1	-	-	1
Grand Totals	40	59	60	30	189*

Note: The table above includes each subpart as an individual recommendation.

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

**Two Significant Deficiencies are related to a combined recommendation to the Department of Labor and Employment and the Governor's Office of Information Technology.

There were no recommendations classified as a Deficiency in Internal Control, the least serious deficiency level, included in this report.



Department of Agriculture

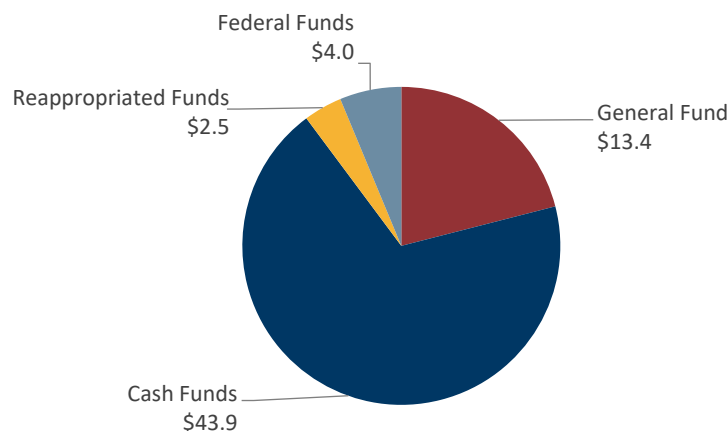
The Department of Agriculture (Department) regulates, promotes, and supports agriculture activities throughout Colorado. Department personnel perform a wide range of services including regulatory and inspection services; agricultural-related policy analysis; efforts to encourage the standardizing, grading,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

- Commissioner's Office and Administrative Services
- Agricultural Services
- Agricultural Markets Division
- Brand Board
- Colorado State Fair Authority
- Conservation Board

For Fiscal Year 2022, the Department was appropriated approximately \$63.8 million and 303 full-time equivalent (FTE) staff.

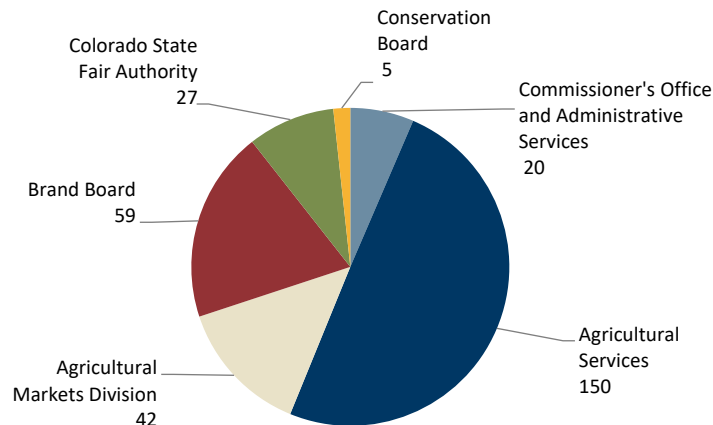
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Agriculture Fiscal Year 2022
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Agriculture Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Agriculture	-	-	1	-	-	1

Finding 2022-001

Internal Controls Over Financial Reporting

The Colorado State Fair Authority's (Authority) accounting staff are responsible for all of the Authority's financial accounting and reporting, including the accurate and timely entry of financial transactions into the Colorado Operations Resource Engine (CORE), the State's accounting system. The Authority's accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the Office of the State Controller (OSC) for inclusion in the State's financial statements. The OSC collects information from state departments after each fiscal year end through department-submitted exhibits to assist in its preparation of the State's financial statements and required note disclosures. This includes the Exhibit W2, *Schedule of Changes in Capital Assets*.

In order for the OSC to meet its statutorily required timeframes for the creation of the State's financial statements, the OSC establishes various periods with specified closing dates in CORE for

department entries. For example, for Fiscal Year 2022, Period 13, which closed on August 4, 2022, was available for departmental entry of adjustments and represented the OSC's closing of the State's official accounting records.

The OSC has established certain guidelines that require the Authority to be responsible for the financial reporting of its construction projects, which include multi-year projects that extend over various fiscal years. The Authority's process for paying construction invoices begins with a project manager, who receives a pay application from a construction company, which is a detailed construction invoice, with a number of supporting documents, that provides information about the progress of a contract and requests payment for the work completed. The projection manager then routes the pay application to the Office of the State Architect delegate for the Department of Agriculture. The State Architect delegate schedules a walkthrough of the work completed as noted on the pay application with a representative of the construction company. After the State Architect delegate signs off on the work, the pay application escalates to a Department of Agriculture representative who has the final approval before the pay application is sent to the Authority's accounting staff for processing and payment. The Office of the State Architect is responsible for assessing the percentage of completion of the construction projects, including work performed by the outside contractors that work on these multi-year projects, and ultimately awarding final approval over all construction projects. In recent years, the Authority has not contracted for any multi-year projects; however, during Fiscal Year 2022, the Authority was managing several multi-year projects.

The Authority is required to prepare its financial statements in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance such as GASB implementation guides, which the Authority must comply with when preparing its financial statements. For Fiscal Year 2022, the Authority was required to implement the requirements of GASB Statement No. 87, *Leases* (GASB 87). In implementing this standard, the Authority is required to apply the provisions of GASB 87 to the earliest period presented in the Authority's financial statements, which is July 1, 2020. This standard required the Authority to evaluate all of its lease agreements for proper financial statement reporting. This statement defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in a transaction where both parties receive or sacrifice something of approximately equal value. Under GASB 87, the Authority can either be the owner of the underlying asset (lessor) or the party with the temporary right-to-use the underlying asset (lessee). Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to obtain an understanding of the Authority's internal controls relevant to the audit in order to design audit procedures to issue an opinion on the financial statements, which included assessing the adequacy of the Authority's internal controls over accounting and financial reporting activities, and to determine whether the Authority complied with applicable accounting standards during Fiscal Year 2022.

We obtained an understanding of the Authority's internal controls over account balances, financial processes, and fiscal year-end close processes. We specifically performed the following:

- Obtained and analyzed the Authority's CORE transactional data recorded after Period 13, (closing date of August 4, 2022) to determine whether additional activities were required to be recorded by the Authority during Fiscal Year 2022.
- Inquired of the Authority, the Office of the State Architect, and OSC personnel to gain an understanding of the process for recording multi-year construction projects.

We also performed testing over the Authority's implementation of GASB 87. We specifically performed the following:

- Inquired of the Authority about their policies and procedures over completeness and valuation to obtain an understanding of the controls in place over the Authority's implementation of GASB 87.
- Conducted a review of the Authority's general ledger and recurring payments to determine the completeness of the inventory of lease contracts. As a result of this review, we determined that the nine lessor contracts and zero lessee contracts the Authority identified as leases applicable to GASB 87 was reasonable in their lease inventory.
- Reviewed components of the Authority's lease measurement calculations including the lease term, discount rates, and fixed payments. Further, we ensured the calculations used the facts and circumstances that existed at the beginning of the earliest period restated within the Authority's financial statements, which was July 1, 2020.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- The OSC's *Fiscal Procedures Manual*, Chapter 1, Section 1.4, *Opening and Closing Calendar*, outlines that posting of Fiscal Year 2022 year-end adjustments were required to be completed by August 4, 2022. As of this date, all departments' entries (which includes the Authority's entries) to record year-end adjustments were required to be entered into CORE. Any entries made after that date required the OSC's approval.
- The OSC's *Fiscal Procedures Manual*, Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives*, states that one of the objectives of the State of Colorado reporting includes "maintaining accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements."
- The OSC's *Fiscal Procedures Manual*, Chapter 4, Section 3.8.1, *Lease Accounting*, states that "a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction." This section further states that "any contract that meets this definition should be accounted for under the GASB 87 leases guidance, unless specifically excluded in the statement or whose value for the lease liability falls under the state's materiality threshold." Furthermore, Section 3.8.2, *Leases under GASB 87*, states that the "State of Colorado shall use generally accepted accounting principles – GASB 87 to determine the identification of a lease."
- GASB 87, paragraphs 92-94, establishes criteria for the effective date and transition of the standard. The requirements of this statement are effective for fiscal years beginning after June 15, 2021. Changes adopted to conform to the provisions of this statement should be applied retroactively by restating financial statements for all prior periods presented. Leases, under GASB 87, should be recognized and measured using the facts and circumstances that existed at the beginning of the earliest period restated. For the Authority, this is July 1, 2020. Subsequent to implementation, an entity should recognize lease activity in the period it which it occurs.
- GASB 87, paragraphs 40-55, establishes criteria for lessor recognition and measurement for leases other than short-term leases and contracts that transfer ownership. Paragraph 44 states that the lease receivable should be measured at the present value of lease payments expected to be received during the lease term including any fixed payments. Paragraph 53 states that the lessor initially should measure the deferred inflow of resources as the amount of the initial measurement of the lease receivable and any future lease payments received before the lease commences.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state agencies "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)." For example, internal accounting and

administrative controls include periodic staff training on fiscal year end accounting processes, development of procedures, and implementation of new governmental accounting standards.

- The OSC has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as the State's standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system which includes controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

As a result of our testwork, we identified two areas needing improvement related to the Authority's internal controls over financial reporting. Specifically, we noted the following:

Fiscal Year-End Closing Process

We determined that the Authority did not record two contractor invoices related to one of their multi-year projects totaling approximately \$0.8 million during Fiscal Year 2022. After we notified the Authority staff of this omission, the Authority staff made adjustments to the accounting records and the financial statements to accurately record the construction in progress and related payables in the correct fiscal year. Those adjustments were made in CORE on October 6, 2022, more than 63 days after the OSC's closing deadline of August 4, 2022. Those post-closing entries also required the Authority to revise its Exhibit W2 to include an estimated \$0.8 million in changes in capital assets impacted by the accruals to construction in progress and payables.

Implementation of GASB 87

We determined that the Authority did not properly recognize lease activity in accordance with the implementation requirements of GASB 87. We found that the Authority did not use the facts and circumstances that existed at the beginning of the earliest period restated, or July 1, 2020, which resulted in the Authority not recognizing a beginning balance adjustment of \$0.9 million as of July 1, 2020. Further, we determined that the Authority did not correctly measure or recognize lease activity of approximately \$12,000 and \$86,000 for Fiscal Years 2021 and 2022, respectively.

After we identified the omissions through the audit, the Authority's accounting staff made adjustments to the accounting records and the financial statements to accurately record the lease activity in compliance with GASB 87 requirements. Those adjustments were made on October 6, 2022, more than 63 days after the OSC's closing deadline of August 4, 2022.

Why did these problems occur?

These problems occurred because the Authority lacked adequate internal controls over financial reporting for Fiscal Year 2022. For the issue surrounding the fiscal year-end closing process, the Authority lacked documented procedures that outline the Authority's processes for the timely and accurate recording of accounting transactions in accordance with the OSC's closing dates. The Authority stated they did not understand the process for recognition of the two construction payments, specifically whether the Office of the State Architect's approval of these invoices determined the period in which to recognize the payments into CORE. This resulted in the Authority recognizing the expense when the State Architect approved the invoices for payment, which occurred in Fiscal Year 2023 (approved in late July and early August 2022), instead of when the expense was incurred in Fiscal Year 2022, which is in accordance with GAAP.

For the second issue surrounding the implementation of GASB 87, the Authority's accounting staff did not attend sufficient training to ensure they understood how to implement GASB 87 for the Authority's financial statements. Although the OSC provided all State agencies with an implementation workbook (to serve as an inventory tool and calculation tool for leases applicable under GASB 87) along with training and guidance for implementation of GASB 87, the training did not address implementation of this standard for multi-year financial statement reporting nor did the training address implementation for lessor activity. Ultimately, the Authority was responsible for ensuring they understood all provisions of GASB 87 and how it applies for their financial reporting and seeking out and attending other training opportunities.

Why do these problems matter?

Without adequate internal controls in place over the financial reporting process to ensure that all financial transactions are recorded properly, the Authority cannot ensure the accuracy and completeness of its reported financial information and, ultimately, the State's financial statements.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-001

The Colorado State Fair Authority (Authority) should strengthen its internal controls over financial reporting by:

- A. Documenting and implementing the procedures necessary to prepare the Authority's financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine. These procedures should

specifically include the process for and timing of expense recognition of construction invoices to ensure expenses are recognized, or recorded, when incurred, which is in accordance with Generally Accepted Accounting Principles, and not when the invoice has been approved for payment.

- B. Seeking out appropriate, sufficient training opportunities for the Authority's accounting staff and requiring them to attend that training on the implementation of new Governmental Accounting Standards Board (GASB) statements to ensure that all necessary, related transactions and changes to the Authority's financial statements are made when a new GASB statement goes into effect.

Response

Colorado State Fair Authority

- A. Agree

Implementation Date: January 2023

The Authority plans to update the Accounting procedures to specifically include the process for and the timing of the expense recognition of construction invoices to ensure expenses are recognized when incurred. Per the updated Accounting procedures, the Authority will implement the process by working with all parties involved to ensure all expenses are recognized and recorded when incurred.

- B. Agree

Implementation Date: January 2023

The Authority shall seek out training opportunities for the Authority's accounting staff and require them to attend training on the implementation of new GASB statements to ensure all transactions and changes to the Authority's financial statements are made when a new GASB statement goes into effect.

Office of the Governor

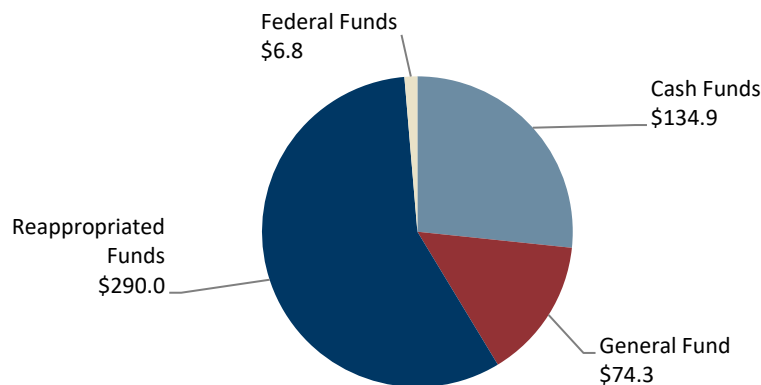
The Office of the Governor (Office) is solely responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor's Office, the Office also comprises:

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

For Fiscal Year 2022, the Office was appropriated approximately \$506.0 million and 1,190 full-time equivalent (FTE) staff.

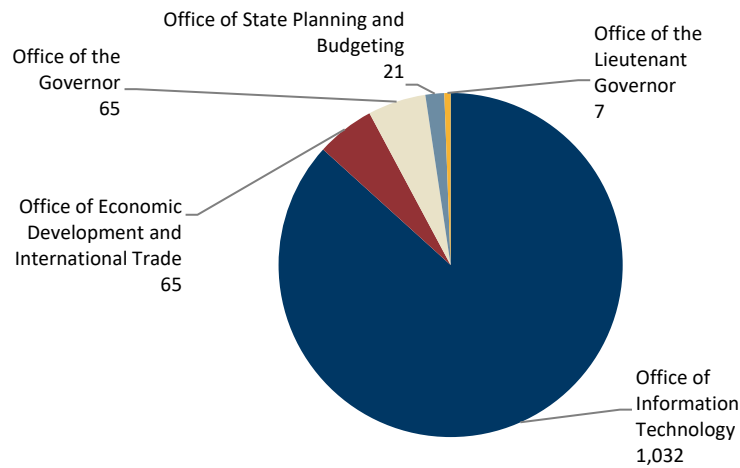
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2022.

**Office of the Governor Fiscal Year 2022 Appropriations
by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Office of the Governor Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Office of the Governor					-	-
	1	-	7	1	-	9

Office of Information Technology

The *IT Consolidation Bill*, codified under state statutes [C.R.S. 24-37.5 Sections 102, 103, 105, and 106] was enacted during the 2008 Legislative Session. This bill consolidated IT operations under OIT for most of the Executive Branch, but excluded the Departments of Law, State, Education, and Treasury, State-supported institutions of higher education, as well as the Judicial and Legislative branches. OIT provides IT services and infrastructure, which includes data centers, servers, mainframe operations, data storage, operating systems, voice and data networks, and the public safety network. OIT also oversees information security and projects, and recommends strategies to maximize IT service delivery.

Finding 2022-002

Secure Configuration Exception Request Procedure and Documentation

The State's Chief Information Security Officer (CISO) heads the Office of Information Security (OIS), within OIT. One of the CISO's statutorily-defined responsibilities is to develop and issue information security policies that aid in managing risks associated with access, use, storage, and sharing of sensitive citizen and state information, and related resources.

During Fiscal Year 2022, OIT and the CISO released updated Colorado Information Security Policies (Security Policies). The March 2022 dated Security Policies formally outlined—for the first time within the Security Policies—a security exception process, in which the business owner, who is typically a state agency and has the authority to authorize or deny access to data contained within an information system, could accept the risk associated with a deviation from Security Policy safeguards. Previously, OIT had included its specific security exception process in its Security Configuration Exception Request Standard Operating Procedure (Exception Request SOP), rather than in its Security Policies.

At a high level, OIT's established security exception process is as follows:

1. Identification of security policy safeguard deviation(s), by the business owner and/or OIT.
2. Business owner, in coordination with OIT, can request assistance from OIS's Security, Risk & Compliance Team, in completing the Secure Exception Configuration Request form (Exception Request).
3. Business owner or OIT submits the Exception Request to OIS.
4. Exception Request is reviewed by OIS's Security Architecture Lead.
5. Exception Request is reviewed by the CISO.

Acceptable responses from the Security Architecture Lead and CISO are: Approve; Deny; or Conditional Approval that may require enhanced or other security measures be in place.

Statutorily, OIT retains IT oversight and serves as the IT service provider for the Departments of Personnel & Administration and Revenue, the business owners of the Colorado Operations Resource Engine (CORE)—the State's accounting system, and the Driver License, Record, Identification and Vehicle Enterprise Solution (DRIVES) systems, respectively. Thus, any Exception Requests for either system would be routed through OIT for review and approval.

What was the purpose of our audit work and what work was performed?

During Fiscal Year 2022, the purpose of our audit work was to determine whether OIT had adequate internal controls in place related to its review and approval of Exception Requests received from the business owners of the CORE and DRIVES systems. We performed inquiries of OIT staff, as well as obtained and reviewed the two Exceptions Requests submitted by the Departments of Personnel & Administration and Revenue during Fiscal Year 2022 and OIT's Exception Request SOP.

How were the results of the audit work measured?

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

- The *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, states:
 - o Paragraphs 3.07 and 3.08, *Assignment of Responsibility and Delegation of Authority*, state that key roles, those typically assigned to senior management, can be further assigned responsibility for internal control to roles below them in the organization structure, but retain ownership for fulfilling the overall responsibilities assigned to the unit. When delegating authority, management should evaluate the delegation for proper segregation of duties within the unit and in the organizational structure.
 - o Paragraph 4.04, *Expectations of Competence*, states that personnel need to possess and maintain a level of competence that allows them to accomplish their assigned responsibilities and management evaluates competence of personnel across the entity.
 - o Paragraph 10.03, *Design of Appropriate Types of Control Activities*, states that management should clearly document internal controls and other significant events in a manner that allows the documentation to be readily available for examination.
 - o Paragraph 10.13, *Segregation of Duties*, states that management should ensure duties are segregated in relation to authority and operation activities, to reduce the risk of overriding existing or established controls and preventing abuse, through potential collusion, in the internal control system.
- The Office of the State Controller's *Signature Authority Delegation* policy, which we applied as a best practice, states that agencies shall document all delegations.

What problems did the audit work identify?

Our Fiscal Year 2022 audit work identified the following problems with OIT's Exception Waiver approval process:

- OIT lacked documentation to verify that the acting CISO had delegated authority to two other OIS staff to review and approve the CORE and DRIVES Security Exceptions, prior to the OIS staff approving the Security Exceptions. The two Security Exceptions were signed as approved by the OIS staff at two different times during Fiscal Year 2022, one in September 2021 and the other in March 2022. After we identified and confirmed with OIT that the final OIS approvers' signatures were not that of the acting CISO, we requested documentation for the delegation, in which OIT produced an email message from the acting CISO stating he had delegated the authority. However, the email message was dated August 2022, after both Security Exceptions had been approved and after the end of Fiscal Year 2022.
- We were unable to ascertain whether either of the OIS reviewers had a similar level of information security experience as the CISO and understanding of the rationale for the Security Exceptions. This rationale would include the reasons described by the business owners for requesting the Security Exception; that any conditions to the approval, as identified by OIT's Security Architecture Lead were appropriate; or whether additional conditions should be applied, upon final approval.
- We identified a potential conflict of interest or segregation of duties concern. According to the Exception Request SOP, OIS's Security, Risk & Compliance (SR&C) team may provide assistance, when requested by business owners, in completing the Security Exception form. Both the CORE and DRIVES Security Exceptions were approved by two members of the SR&C team. However, we were unable to determine, through reviewing the two approved Security Exceptions, whether these two SR&C team members also assisted with the completion of the Security Exceptions. As a result, we could not determine whether OIT ensured there was appropriate segregation between the operational and authorization tasks.

Why did these problems occur?

We identified the following reasons with OIT's Security Exception process, for the problems noted:

- It does not require documentation of when the CISO delegates authority to another staff for review and approval of Security Exceptions, nor does it require that this delegation be documented and communicated prior to those who are delegated the authority performing the related internal control.
- It does not define and document the following:

- o Who would be a qualified delegate to perform the Security Exception review and approval in place of the CISO.
- o That a member of the SR&C team who is delegated to perform the review and approval should not also provide assistance to the business owners to complete the Security Exception, to maintain segregation of duties.

Why do these problems matter?

Without proper controls in place to ensure delegations are documented, competencies are established, and duties are segregated, Exception Request approvals may lack transparency of the individual's extent of authority, understanding of security risks, and relationship of the delegated task to the individual's usual responsibilities. Ultimately, the lack of controls increases the risk to the confidentiality, integrity, and availability of the impacted systems and the associated data.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-002

The Governor's Office of Information Technology (OIT) should improve information security controls by updating the Secure Configuration Exception Request (Exception Request) Standard Operating Procedures for delegating review and approval responsibilities by:

- A. Requiring documentation for instances in which the Chief Information Security Office delegates responsibilities of Exception Requests to other OIT staff.
- B. Defining and documenting either specific staff or the appropriate qualifications for whom, within OIT, can be delegated the review and approval responsibilities.
- C. Documenting and ensuring that staff identified as part of recommendation Part B, are not also able to assist business owners in completing the Security Request, to eliminate any conflict of interest and maintain segregation of duties between operational and authorization activities.

Response

Governor's Office of Information Technology

A. Agree

Implementation Date: November 2022

The previous process involved delegation to the Director and then Interim Director of Security Risk & Compliance to be the reviewer/signature of the materials via email. Due to e-mail retention policies in effect, the specific e-mail delegation messages were not properly maintained. We agree with this recommendation and have since put formal documentation in place to reflect such designations within the Security Configuration Exception Request Standard Operating Procedures.

B. Agree

Implementation Date: November 2022

We agree with the recommendation for updated documentation and have further clarified within the Security Configuration Exception Request Standard Operating Procedures to include the appropriate titles of those staff that can be delegated review and approval responsibilities. At the time of the delegations noted, OIT considered and ensured the appropriate qualifications levels of technical knowledge for those assigned the responsibility; however, and as noted, we did lack appropriate documentation to support those delegation decisions.

C. Agree

Implementation Date: November 2022

We agree with the recommendation for updated documentation, and in addition to actions taken within our response to Part B, we have further clarified within the Security Configuration Exception Request (Exception Request) Standard Operating Procedures that those staff delegated the review and approval responsibilities, will not be assisting in the preparation of any Exception Request. At the time of the delegations noted, OIT considered the specific staff's assigned roles, which were limited to that of oversight and guidance, and were not involved in the preparation of either Exception Request, to ensure segregation of duties; however, and as noted, we did lack appropriate documentation to support those delegation decisions.

Finding 2022-003

GenTax and DRIVES Information Security—Access Management

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

Responsibility for the reliability and availability of the GenTax, State’s tax system, and the DRIVES system is shared between the Department of Revenue (Department), the business and data owner, and OIT, the IT service provider. The Department and Division of Motor Vehicles also works with a third-party contractor, FAST Enterprises, to provide DRIVES support.

What was the purpose of the audit work and what work was performed?

The purpose of our audit work was to determine whether OIT implemented our Fiscal Year 2021 recommendation related to GenTax’s and DRIVES’ user accounts. As part of our Fiscal Year 2022 testwork, we performed inquiries of OIT staff to determine the Department’s progress in implementing the prior audit recommendation.

How were the results of the audit work measured?

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

- Security Policies, developed and published by OIT.
- Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*, November 2021 Revision, developed and published by the IRS.

What problems did the audit work identify?

We found that OIT did not implement our prior audit recommendation.

Why did these problems occur?

OIT staff stated that changing its internal process would impact more than the GenTax and DRIVES applications, and an additional analysis of the process, in conjunction with the Department, would be needed to determine the best cost-benefit approach and solution for implementing this recommendation.

Why do these problems matter?

The identified problem elevates the risk of system compromise of the GenTax and DRIVES systems. In turn, if GenTax and DRIVES information security processes and controls are not appropriately implemented and managed, this can adversely impact the reliability of data that is processed, stored, and generated by the systems, as well as the automated application controls that are built into them.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations 2021-005A and 2021-005B.

Recommendation 2022-003

The Governor's Office of Information Technology should strengthen information security controls over the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution systems by:

- A. Implementing the recommendation as noted in Part A of the confidential finding.
- B. Implementing the recommendation as noted in Part B of the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree
Implementation Date: June 2023

The Governor's Office of Information Technology agrees with the recommendation. Please see the detailed response for more information.

- B. Agree
Implementation Date: June 2023

The Governor's Office of Information Technology agrees with the recommendation. Please see the detailed response for more information.

Finding 2022-004

GenTax—Information Security

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

The Department of Revenue (Department) is the business owner of the GenTax system. 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 Department’s Division of Taxation, but other divisions within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.

The Department shares the responsibility for the reliability and availability of the GenTax system with the OIT. Specifically, OIT primarily provides logical access and system security support for the GenTax operating system and application.

GenTax contains Federal Tax Information (FTI) that is subject to Publication 1075. In November 2021, during our Fiscal Year 2022 audit, the IRS issued a revision to Publication 1075 that provided more specific requirements for the safeguarding of FTI than the previous September 2016 version had provided. The revision has an effective date of May 2022, which represents a 6-month implementation period from the November 2021 issuance date.

What was the purpose of the audit work and what work was performed?

The purpose of our audit work was to determine whether OIT implemented our Fiscal Year 2021 recommendation to comply with certain Publication 1075 requirements. This recommendation was originally made, in part, in Fiscal Year 2014. We performed our audit work through inquiry of OIT management and staff.

How were the results of the audit work measured?

We measured the results of our audit work against specific system account management requirements of Publication 1075. In addition, the Green Book discusses internal controls that relate to an organization responding to risks.

What problem did the audit work identify?

We found that OIT did not implement our prior audit recommendation related to GenTax access during Fiscal Year 2022, in order to comply with the November 2021 Revision of Publication 1075's account management practices.

Why did this problem occur?

OIT staff stated that they determined they were unable to implement the Fiscal Year 2021 recommendation due to changes in OIT's access control team. For example, due to the changes in staffing and a lack of qualified back-up staff, OIT did not have subject matter experts available to work with the vendor to address the identified issues. In addition, and if OIT is unable to implement the recommendation, it has not discussed the possibility of the Department's response to the risk.

Why does this problem matter?

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

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendation 2021-007.

Recommendation 2022-004

The Governor's Office of Information Technology (OIT) should prioritize resolution of the access management team change issue impacting compliance with the IRS's Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies, November 2021 Revision*, by implementing the recommendation as noted in the confidential finding.

Response

Governor's Office of Information Technology

Agree

Implementation Date: June 2023

The Governor's Office of Information Technology agrees with the recommendation. Please see confidential response for more information.

Finding 2022-005

State Data Center Physical Access

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

OIT maintains two data centers throughout the state. The purpose of these data centers is to centrally manage the servers and computers that store critical information for various state agency systems.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether OIT implemented our Fiscal Year 2021 Physical Security recommendation. Specifically, we recommended that OIT should comply with Security Policies over physical access.

We performed our audit work through inquiry of Data Center management staff to determine the dispositions of our recommendation that was first noted during our Fiscal Year 2017 audit.

How were the results of the audit work measured?

We measured the results of our work against OIT’s Security Policies.

What problems did the audit work identify?

During our Fiscal Year 2022 audit work, OIT stated it did not implement the prior audit recommendation.

Why did these problems occur?

OIT Data Center management staff stated that higher priority, critical infrastructure requirements were placed ahead of completing certain physical access upgrades and OIT was unable to finalize other aspects of the prior audit recommendation by the end of Fiscal Year 2022.

Why do these problems matter?

In combination, these deficiencies increase the risk of inappropriate or unauthorized physical access to systems and data, which, in turn, could result in a risk to the confidentiality, availability and integrity of state systems and data housed at the Data Center. Ultimately, if physical access to the Data Center is not managed appropriately, it could adversely impact the accuracy and completeness of information relevant to the State's financial reporting activities.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations 2021-008A, 2021-008B, and 2021-008C.

Recommendation 2022-005

The Governor's Office of Information Technology (OIT) should comply with Colorado Information Security Policies over physical access by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.
- D. Implementing recommendation Part D as noted in the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: February 2023

The Governor's Office of Information Technology (OIT) agrees to implement recommendation Part A as noted in the confidential finding.

- B. Agree

Implementation Date: February 2023

The Governor's Office of Information Technology (OIT) agrees to implement recommendation Part B as noted in the confidential finding.

C. Agree

Implementation Date: August 2022

The Governor's Office of Information Technology (OIT) agrees to implement recommendation Part C as noted in the confidential finding.

D. Agree

Implementation Date: February 2023

The Governor's Office of Information Technology (OIT) agrees to implement recommendation Part D as noted in the confidential finding.

Finding 2022-018

Colorado Automated Tax System—Disaster Recovery Plan

During Fiscal Year 2022, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to OIT and the Colorado Department of Labor and Employment related to the Colorado Automated Tax System Disaster Recovery Plan. This finding and recommendation, and the responses of these agencies, are included in the Colorado Department of Labor and Employment chapter within this report. See Recommendation 2022-018.

This recommendation is classified as a **Significant Deficiency**.

Finding 2022-034

GenTax and DRIVES—IT Governance, Information Security, and Computer Operations

During Fiscal Year 2022, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to the Governor's Office of Information Technology and the Department of Revenue related to IT Governance, Information Security, and Computer Operations over the GenTax and the DRIVES systems. This finding and recommendation, and the responses of these agencies, are included in the Department of Revenue chapter within this report. See Recommendation 2022-034.

This recommendation is classified as a **Significant Deficiency**.

Finding 2022-037

Access Management and Cybersecurity Training

During Fiscal Year 2022, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to the Governor's Office of Information Technology and the Department of Transportation related to IT access management and cybersecurity training over its SAP accounting system. This finding and recommendation, and the responses of these agencies, are included in the Department of Transportation chapter within this report. See Recommendation 2022-037.

This recommendation is classified as a **Significant Deficiency**.

Office of the Governor

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Office of the Governor (Office) in the previous year and has not been remediated as of June 30, 2022 because the original implementation date provided by the Office was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

CUBS, CATS, and CLEAR Information Security				
Current Rec. Number	2022-006			
Prior Rec. Number(s)	2021-024			
Classification	Material Weakness			
Implementation Date	A. October 2023 E. August 2022	B. October 2023 F. October 2023	C. [1] G. July 2022	D. August 2022

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

Department of Higher Education

The Department of Higher Education (Department) 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 Springs

- **Board of Governors of the Colorado State University System**

Colorado State University–Fort Collins

Colorado State University–Pueblo

Colorado State University–Global Campus

- **Board of Trustees for the University of Northern Colorado**

University of Northern Colorado

- **Board of Trustees of the Colorado School of Mines**

Colorado School of Mines

- **State Board for Community Colleges and Occupational Education**

Arapahoe Community College

Colorado Northwestern Community College

Community College of Aurora

Community College of Denver

Front Range Community College

Lamar Community College

Morgan Community College

Northeastern Junior College

Otero Junior College

Pikes Peak Community College

Pueblo Community College

Red Rocks Community College

Trinidad State Junior College

- **Board of Trustees for Adams State University**
Adams State University
- **Board of Trustees for Colorado Mesa University**
Colorado Mesa University
- **Board of Trustees for Metropolitan State University of Denver**
Metropolitan State University of Denver
- **Board of Trustees for Western Colorado University**
Western Colorado University
- **Board of Trustees for Fort Lewis College**
Fort Lewis College

Adams State University

The Board of Trustees of Adams State University is the governing board for Adams State University (University). The Board of Trustees has oversight and responsibility in the areas of finance, resources, academic programs, admissions, role and mission, and personnel policies. The Board consists of nine members appointed by the Governor to serve 4-year terms. Additionally, an elected member of the faculty of the University serves for a 2-year term and an elected member of the student body of the University serves for a 1-year term. The President of Adams State University is responsible for providing leadership for the University and administering the policies and procedures of the Board of Trustees. The Board conducts its business at regular monthly meetings, all of which are open to the public.

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

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

**Adams State University Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2020 through 2022**

	2019-2020	2020-2021	2021-2022
Resident Students	1,482.0	1,519.3	1,526.5
Nonresident Students	778.8	821.7	805.6
Total Students	2,260.8	2,341.0	2,332.1
Faculty FTEs	174.1	194.6	173.2
Staff FTEs	140.1	131.6	134.3
Total Staff and Faculty FTEs	314.2	326.2	307.5

Source: Adams State University's Financial Statements for the Fiscal Year Ended June 30, 2022.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Adams State University					-	-
	1	-	-	-	-	1

Finding 2022-007

Accounting Reconciliation and Reporting Controls

The University's accounting department is responsible for all of the University's financial accounting and reporting, including the accurate entry and approval of financial transactions in the University's accounting system and accurate preparation of its financial statements. The University's accounting department is also responsible for the timely submission of accurate fiscal year-end accounting information through exhibits to the Office of the State Controller (OSC) for inclusion in the State's financial statements. Annually, the OSC provides instructions on financial reporting and exhibits through its *Fiscal Procedures Manual* (Manual) and also provides due dates for exhibit submission in the OSC's open/close calendar.

The University is required to prepare its financial statements in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements, which the University must comply with when preparing its financial statements. For example, for the University's Fiscal Year 2022 financial statements, the University was required to implement a new GASB statement, GASB Statement No. 87, *Leases*, which required the University to evaluate all of

its lease and financing agreements for proper financial statement reporting of the lease liabilities and related assets in accordance with this standard. Additionally, the National Association of College and University Business Officers (NACUBO) Accounting Principles Council issues advisory reports that represent preferred industry practice providing accounting technical guidance for all public schools, colleges, and universities.

In May 2021, the University and two other rural Colorado institutions of higher education were awarded State funding to replace their aging Banner software with Workday, a cloud-based software system that supports each institution's financial accounting, budgeting, purchasing, billing, and human resource management, as well as student information such as courses, enrollment, faculty assignments, and grades. The universities received the funding on the premise that all three institutions would collaborate and implement the project consistently and on the same timeline. The appropriations have a 3-year implementation timeframe before expiration of funding.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to assess the adequacy and effectiveness of the University's internal controls over accounting and financial reporting activities, and to determine whether the University complied with applicable accounting standards during Fiscal Year 2022. In addition, we reviewed the University's progress in implementing our Fiscal Year 2021 audit recommendation related to improving accounting controls. At that time, we specifically recommended that the University continue to improve its internal controls over financial activities by ensuring adequate review of GASB Statement No. 68 pension expense allocation computation and identifying and implementing back-up responsibilities to ensure the University submits complete and accurate financial statements and related exhibits in accordance with the timelines established by the OSC's Manual.

As part of our Fiscal Year 2022 audit testing, we reviewed the University's implementation of GASB Statement No. 87, *Leases*; its computation and allocation of its scholarship allowance for financial statement presentation; entries made by the University's accounting staff to record pension amounts as of June 30, 2022; and the University's exhibits and related supporting documentation that were prepared and submitted to the OSC for Fiscal Year 2022 in order to determine whether the University staff prepared this information accurately in accordance with the OSC's Manual and submitted the exhibits by the OSC's due dates.

How were the results of the audit work measured?

We measured our audit work against the following criteria:

- GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principles that leases are financings of the right to use an underlying asset, known as a “right-to-use asset.”
- GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, explains that capital assets include buildings and improvements that are used in operations and that have initial useful lives extending beyond a single reporting period.
- The OSC’s Manual in Chapter 3: Section 6 explains that the OSC uses and relies on department- and university-prepared exhibits in the preparation of the State’s *Annual Comprehensive Financial Report*. The Manual also notes August 16, 2022 as the date that most exhibits were due to the OSC.
- GASB Statement No. 35, *Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities—an Amendment of GASB Statement No. 34*, requires that revenues be reported net of discounts and allowances. Therefore, the University is required to report tuition and fee revenues and sales of services of auxiliary enterprises at an amount that is net of scholarship allowances in its financial statements. Further, NACUBO Advisory Report 2000-05, *Accounting and Reporting Scholarship Discounts and Allowances to Tuition and Other Fee Revenues by Public Institutions of Higher Education* explains that “institutional resources provided in excess of amounts owed by the students to the institution and refunded to the students will be recorded as an institutional expense.”
- State Fiscal Rule 1-2, *Internal Controls*, Rule 3.5, requires that institutions of higher education shall “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).”

What problems did the audit work identify?

Overall, we determined that the University had not fully implemented our Fiscal Year 2021 audit recommendation to improve its accounting controls over financial activities. Although our Fiscal Year 2022 audit work determined that the University made progress in the implementation of adequate review of GASB Statement No. 68, we determined that the University did not implement sufficient back-up responsibilities to ensure the University submitted complete and accurate financial statements and related exhibits in accordance with the timelines established by the OSC’s Manual. We specifically identified the following:

- The University did not fill its vacant Assistant Controller position in the accounting department during Fiscal Year 2022.

- The University incorrectly identified two financed purchase agreements totaling approximately \$1.7 million as GASB Statement No. 87, *Leases*. We reviewed the agreements the University identified as leases and determined that they were long-term liabilities outside of the provisions of GASB Statement No. 87. Based on this incorrect recognition, this caused the following errors:
 - o The University's financial statements incorrectly reported \$1.5 million as right-to-use assets and leases payable rather than capital assets and notes payable.
 - o Exhibits C2, *Schedule of Changes in Long-Term Liabilities*, incorrectly reported leases payable rather than notes payable of \$1.3 million.
 - o Exhibit D2, *Schedule of Debt Service Requirements to Maturity*, excluded annual activity for the notes payable.
 - o Exhibit F2, *Principal and Interest Requirements to Maturity for Leases and Subscription Based Information Technology Agreements* (SBITAs), incorrectly included \$1.5 million associated with the lease activity.
 - o Exhibit F3, *State of Colorado as Lessee Leases and SBITAs – Other Disclosures*, incorrectly included information related to these agreements as leases.
 - o Exhibit W2, *Schedule of Changes in Capital Assets*, excluded capital assets of \$1.4 million.
 - o Exhibit W4, *Changes in Right-to-Use Assets*, included right-to-use assets of \$1.4 million.
- The University's allocation of the scholarship allowance to the tuition and fees revenue and the sales and services revenue was computed and recorded incorrectly; as a result, tuition and fee revenue was overstated by \$483,140 and sales and services of auxiliary enterprises revenue was understated by \$755,331 and the scholarship and fellowship expense was understated by \$272,189.

After we brought the errors to the University staff's attention, staff corrected the University's financial statements and submitted corrected Exhibits C2, D2, F2, F3, W2, and W4 to the OSC on October 7, 2022, 52 days after the due date.

Why did these problems occur?

While the University worked to improve its internal controls over financial reporting during Fiscal Year 2022 by having its accounting staff attend training on GASB Statement No. 87 and timelines established by the OSC's Manual, the University did not have adequate internal controls in place to

ensure its financial statements were prepared accurately, including that GASB standards were researched and implemented appropriately, and that it met the OSC's deadlines for statewide reporting. Additionally, the University's accounting department does not appear to be adequately staffed and had a vacant Assistant Controller position for the entirety of Fiscal Year 2022. The University reported that it advertised statewide to fill the Assistant Controller position during the year and searched for outside consultants to fulfill the position's responsibilities, but was ultimately unable to recruit and hire an Assistant Controller or outside consultants to provide back-up responsibilities for financial statement and exhibit preparation.

In addition, the University began implementation of the financial and human capital management components of the Workday platform during Fiscal Year 2022. The design, implementation, and testing of the software put additional burden on limited staff resources, a process that is heavily dependent on the staff to design, implement, and test the application.

Why do these problems matter?

Without adequate controls in place over financial activities, the University cannot ensure the accurate and timely completion of its reported financial information and, ultimately, the State's financial statements.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendation 2021-012.

Recommendation 2022-007

Adams State University should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards and that Office of the State Controller-required exhibits are accurate and submitted by their due dates. This could include filling vacant positions, evaluating the duties and responsibilities of the accounting staff to determine if additional support by the University can be provided to help with continued implementation of Workday, and continuing to have accounting staff attend trainings on financial reporting.

Response

Adams State University

Agree

Implementation Date: July 2024

Adams State was able to hire an Assistant Controller in late October 2022. The University will continue to re-evaluate duties of all accounting staff, especially as duties change with the conversion to the Workday platform. There is another position in the accounting office that is mid-search, and we will continue to pursue the filling of the vacant position. The University has identified a consulting firm who will provide some staff augmentation in accounting during go live, and is also actively identifying vendor support for post-production. The full conversion to Workday is expected to be complete July 2024.

Colorado Community College System

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

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

The Board consists of nine members appointed by the governor to 4-year staggered terms of service. The statute requires that board members be selected so as to represent certain economic, political, and geographical constituencies. In addition, there are two nonvoting members consisting of a student and faculty member.

System operations and activities are funded primarily through tuition and fees; federal, state, and local grants [which, during Fiscal Year 2022 included federal Higher Education Emergency Relief Fund (HEERF) funding; 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 System are as follows:

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

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

**Colorado Community College System Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2020 through 2022**

	2019-2020	2020-2021	2021-2022
Resident Students	47,054	43,183	41,895
Out-of-State Students	2,346	1,965	1,819
Total Students	49,400	45,148	43,714
Faculty FTEs	3,781	3,555	3,361
Staff FTEs	2,120	2,117	2,023
Total Staff and Faculty FTEs	5,901	5,672	5,384

Source: Colorado Community College System's Financial Statements for the Fiscal Year Ended June 30, 2022.

Fiscal Year 2022 Audit Findings

The following table provides a summary of current audit findings made to the System.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance **	Financial Reporting	Federal Program Compliance **		
Colorado Community College System					-	-
	1	3	1	1	-	6
**See Section III: Federal Awards Findings						

Finding 2022-008

Pueblo Community College's Internal Controls Over Financial Reporting

Internal controls are the mechanisms, rules, and procedures implemented by an entity to ensure the integrity of financial and accounting information, promote accountability and prevent fraud. Internal controls are typically comprised of control activities such as authorization, documentation, reconciliation, security, and the separation of duties.

Each individual college Controller's Office is responsible for the implementation and operation of internal controls over the College's financial accounting and reporting to ensure the accurate and timely entry, reconciliation, and approval of financial transactions in the System's accounting system, Banner. The System's Controller's Office is responsible for oversight of the colleges and for compiling the information from each college to prepare the System's financial statements.

The Colorado Operations Resource Engine (CORE) is a financial management system that is the single source of data for the majority of the State's financial operations, with the exception of institutions of higher education. The System, including all campuses, uses Banner as their enterprise resource planning system for accounts receivable, accounts payable, capital assets, finance, financial aid, human resources, payroll, and student records. On a daily basis, the System and all campuses feed the financial activity from Banner to CORE. As the System does not operate directly in CORE, the System and each of its campuses are required to complete quarterly reconciliations between Banner and CORE for all reportable data elements as prescribed by the Office of the State Controller (OSC).

For Fiscal Year 2022, PCC accounted for approximately 5 percent of the System's total financial activity. Total assets for PCC were \$77.1 million as of June 30, 2022, which includes \$18.3 million of cash and cash equivalents and \$46.9 million of capital assets, which are comprised of Land, Building, Equipment and Construction in Progress. In addition, for the year ended June 30, 2022, PCC reported operating revenue of \$39.0 million, of which \$17.9 million (46%) was from student tuition and fees; and operating expenses of \$56.5 million, of which \$28.5 million (50%) was for payments to employees. PCC had approximately 500 employees during the fiscal year.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether PCC had adequate internal controls in place over, and complied with, the System's policies and procedures related to its financial accounting and reporting processes during Fiscal Year 2022.

To assess PCC's controls, we reviewed the System's policies and procedures and PCC's documented internal controls. We gained an understanding of PCC's key internal controls over the cash receipts, cash disbursements, tuition and grant revenue, payroll, and investing and financing processes. We made inquiries on key internal controls, and we performed physical walkthroughs over various transactions in order to determine whether the internal controls were being performed as designed and in accordance with the System's policies and procedures.

How were the results of the audit work measured?

We measured our results against the following:

- State Fiscal Rule 1-2, Rule 3.5, requires that institutions of higher education shall “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).”
- The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book), which has been established by the OSC as the internal control framework to be used by state agencies and institutions of higher education, notes that management demonstrates the importance of integrity and ethical values through their directives, attitudes, and behavior (the “tone at the top”). Management sets the tone at the top and throughout the organization by their example, which is fundamental to an effective internal control system (paragraph 1.03). Management should hold individuals accountable for their internal control responsibilities, and that accountability is driven by the tone at the top (paragraph 5.02).
- System Board Policies, Board Policy 8-61 (Board Policy) states “The State Board for Community Colleges and Occupational Education has an obligation to implement internal accounting and administrative controls in order to reasonably ensure that financial transactions are accurate, reliable, and conform to the State of Colorado, Office of the State Controller Fiscal Rules, and reflect the underlying realities of the accounting transaction.” The policy applies to all thirteen colleges within the System and the System office.
- As a result of the Board Policy, the System has adopted the System Accounting Procedures (SAP) to establish consistent policies and procedures and internal controls at all colleges for accounting and financial reporting. The internal controls that the colleges must establish include maintaining appropriate supporting documentation for financial transactions, performing account reconciliations over all key transaction cycles, performing effective secondary reviews and maintaining evidence that the review occurred (i.e. signoff and date on the item reviewed), and maintaining proper segregation of duties. Examples of account reconciliations required to be performed include:

- o On a weekly basis, campuses must reconcile a listing of payments to vendors and submit these payments centrally to the System office for processing. The reconciliation ensures proper invoice, approvals, and payment amounts.
- o Each month, an employee from each campus' Payroll Department must reconcile the monthly payroll and run control reports to ensure accuracy and existence of employees being paid. An employee in the campus' Human Resources Department then must review the payroll reports to ensure that the information agrees with employment details and finally, the campus Controller must review the payroll before submitting it to the System Payroll Office for processing.
- o On a quarterly basis, the campus is required to perform a reconciliation between the general ledger and the fixed asset subsidiary ledger. The fixed asset subsidiary ledger records the transactions for all capital assets, including the campus' land, buildings, equipment, and construction in progress.
- The System Office has adopted a separate "Monitoring Policy" which requires the colleges to provide certain reconciliations and analysis to the System Office for monitoring throughout the fiscal year, including:
 - o Monthly reconciliations over accounts receivables, bank reconciliations, procurement card activity, and reconciliations between Banner and CORE;
 - o Quarterly reconciliations of the financial statements, cash flow activity, and variance analysis of account balances meeting specified thresholds;
 - o At the completion of each semester, tuition analytics that compare student tuition to the number of student credit hours for the term.

What problems did the audit work identify?

We determined that several of PCC's internal controls were not being performed as designed for Fiscal Year 2022. Specifically, PCC did not perform required reconciliations or effective secondary reviews as noted below:

- PCC did not prepare monthly bank reconciliations for any months of Fiscal Year 2022.
- The PCC Controller did not formally review the weekly cash disbursements to vendors detail for all 52 weeks of Fiscal Year 2022, prior to sending them to the System Office for the final processing.

- PCC did not perform monthly reconciliations between Banner and CORE for any months of Fiscal Year 2022.
- The monthly capital asset reconciliation was completed by the Controller but was not reviewed by a secondary individual. This occurred for all months of Fiscal Year 2022.
- The monthly payroll reconciliation included signatures for the preparer and approver; however, there were no dates indicating when the monthly payroll reconciliation was actually prepared and reviewed.
- PCC did not complete a tuition analytic for any semester in Fiscal Year 2022.

Why did these problems occur?

PCC's tone at the top did not require and enforce that PCC should follow established policies and procedures and internal controls as they were designed to ensure that financial transactions are accurate, reliable, and conform to the State's Fiscal Rules, the Board Policy, and the System's Accounting Procedures. This included PCC not performing all required reconciliations and effective secondary reviews on a timely basis and ensuring appropriate segregation of duties is maintained. The System Office notified PCC on several different occasions about PCC's noncompliance with System policies and procedures; however, PCC's management did not resolve the problems identified.

Why do these problems matter?

Without controls operating over financial and reporting activities, PCC cannot ensure the accuracy and completeness of its financial records, which may result in a material misstatement of the System's and the State's financial statements and fraudulent activity may go undetected. Ultimately, PCC's failure to perform the internal controls on a timely basis resulted in the System Office having to intervene and assist PCC in fiscal year-end close to ensure that all transactions were properly recorded and supported for Fiscal Year 2022. As a result, no material misstatements were identified as part of the Fiscal Year 2022 audit.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-008

Pueblo Community College should enforce the implementation of Colorado Community College System's required internal controls over financial and reporting activities by following the existing

policies and procedures relating to the performance of internal control activities. This includes ensuring that staff perform all required reconciliations and secondary reviews on a timely basis and ensuring appropriate segregation of duties is maintained.

Response

Pueblo Community College

Agree

Implementation Date: September 2023

PCC will prioritize completing the monthly and quarterly monitoring activities in fiscal and procurement. The PCC Controller, Director of Purchasing, Grant Compliance Manager and the Vice President for Finance and Administration (VPFA) will utilize Office 365 and the accompanying tools to create daily, weekly, monthly, and quarterly task lists which will be maintained and updated in real time on the network. The entire team will meet monthly with the PCC President to go over the monitoring items documentation of their completion and appropriate reviews. The reviews will be at sufficient level of detail to detect and correct any errors and conducted by an individual at least one level over the preparer. The preparer, reviewer, dates of completion and review, of all reconciliations will be documented.

PCC is currently recruiting for an Assistant Controller to assist in workload management and directly involved in the day-to-day entries, activities, and staff/campus training, freeing up more time for the Controller to focus on implementing and maintaining the college's internal controls.

At least two external trainings will be made available for each team member in their areas of responsibility: fiscal controls and reporting, restricted program management and uniform guidance, and State fiscal rules, procurement code and processes.

PCC commits to be caught up on monitoring items by July 30, 2023 and will be validated by review by internal audit or third party evaluation by October 2023.

Finding 2022-009

CCCS Banner and Cognos—Access Management and Logging

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, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the System in a separate, confidential memorandum.

Colorado Community College System's IT Division (CCCS IT) is responsible for provisioning and monitoring user access and their activity. CCCS uses Banner as its enterprise resource planning system for accounts receivable, accounts payable, capital asset, finance, financial aid, human resources, payroll, and student records. CCCS uses Cognos as its financial reporting tool.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether CCCS IT's access management and logging controls, individually or in combination with other controls, were properly designed, implemented, and operating effectively during Fiscal Year 2022, to ensure that access was provisioned and monitored appropriately.

As part of our audit work, we reviewed and tested access management and logging controls for Banner and Cognos by reviewing the CCCS IT's procedures and interviewing management.

How were the results of the audit work measured?

We measured the results of our audit work against requirements contained in CCCS's IT System Procedure, and with leading industry logging standards.

What problems did the audit work identify?

We identified problems related to CCCS's access management and logging controls over Banner and Cognos.

Why did these problems occur?

CCCS did not enforce and hold staff accountable for following the System Procedure, as it relates to new user provisioning, and has not developed certain internal controls related to log management.

Why do these problems matter?

By not following established IT procedures, staff are not performing their IT internal control responsibilities in accordance with management's expectations. In addition, weaknesses in access management controls can result in access management problems, including segregation of duties issue.

Without performing certain log management processes, the risks of unauthorized access to programs and data without authorization and the reliability of data stored and processed in the systems, as well as the potential impact to the financial statements, increases.

Classification of Finding: Significant Deficiency

This finding does not apply to a prior audit recommendation.

Recommendation 2022-009

The Colorado Community College System should improve information security IT internal controls related to access management and logging by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.

Response

Colorado Community College System

- A. Agree

Implementation Date: December 2023

We provided a detailed response contained within the confidential finding.

- B. Agree

Implementation Date: December 2023

We provided a detailed response contained within the confidential finding.

- C. Agree

Implementation Date: December 2023

We provided a detailed response contained within the confidential finding.

Colorado State University

The institutions that compose the Colorado State University System (System) are established in Title 23, C.R.S. The Board of Governors (Board) has control and supervision of three distinct institutions: Colorado State University (a land-grant university), Colorado State University–Pueblo (a regional, comprehensive university), and Colorado State University–Global Campus (an on-line university).

The 15-member Board consists of:

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

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

Colorado State University

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

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

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

Resident Instruction

The following eight colleges offer more than 74 undergraduate degrees, 112 Academic Graduate Degrees and 31 Professional Graduate Degrees including Doctor of Veterinary Medicine:

- College of Agricultural Sciences
- College of Health and Human Sciences
- College of Liberal Arts
- College of Business
- Walter Scott, Jr. College of Engineering
- Warner College of Natural Resources
- College of Natural Sciences
- College of Veterinary Medicine and Biomedical Sciences

Agricultural Experiment Station

The Agricultural Experiment Station provides a basis for agricultural research and study programs on the Fort Collins campus and at nine research centers located throughout the State. The mission of the Agricultural Experiment Station is to conduct research that addresses the economic viability, environmental sustainability, and social acceptability of activities impacting agriculture, natural resources, and consumers in Colorado. It is a public service organization that disseminates the results of its research to the public through CSU Extension and various publications and conferences.

CSU Extension

The mission of CSU Extension is to provide information and education and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado. CSU Extension disseminates among the people of Colorado useful and practical information on subjects related to (a) agricultural production, marketing, and natural resources; (b) family living; (c) 4-H and other youth activities; and (d) rural and community development. The location of professional staff throughout the State permits CSU Extension to respond to the needs of local communities.

Colorado State Forest Service

The Colorado State Forest Service provides management, protection, and utilization of Colorado State Forest lands.

Colorado State University–Pueblo

Colorado State University–Pueblo (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 four-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 Colorado State University–Pueblo.

CSU-P is accredited at the bachelor's and master's levels. CSU-P is a regional, comprehensive university, with moderately selective admissions standards displaying excellence in teaching and learning. CSU-P emphasizes professional, career-oriented, and applied programs at the undergraduate and graduate levels while maintaining strong programs in the liberal arts and sciences. CSU-P has received the federal government's designation as a Hispanic Serving Institution granted to universities with at least 25% of the student population of Hispanic descent.

Colorado State University–Global Campus

Colorado State University–Global Campus (CSU-Global) was incorporated in 2008. CSU-Global is a baccalaureate and graduate online university with the mission in Colorado of offering baccalaureate degree programs for nontraditional students in partnership with the Colorado community college system and selected master-level graduate programs. The mission of CSU-Global is to offer on-line programs that are career-relevant and tailored to existing and emerging industry and occupational trends within Colorado. CSU-Global will cater to working adults and other nontraditional students who already have college credit or a two-year degree and want to complete their bachelor's and/or master's degrees. CSU-Global admitted its first students during the fall 2008 semester.

Enrollment and Faculty

Enrollment and faculty and staff information is presented below and was obtained from institutional analysis and the System's Factbooks.

CSU reports full-time equivalent (FTE) student, faculty, and staff for three continuous fiscal years as follows:

**Colorado State University Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2020 through 2022**

	2019-2020	2020-2021	2021-2022
Resident Students	17,702	16,817	16,389
Nonresident Students	8,691	8,220	8,777
Total Students	26,393	25,037	25,166
Faculty FTEs	1,771	1,750	1,717
Staff FTEs	5,650	5,637	5,572
Total Staff and Faculty FTEs	7,421	7,387	7,289

Source: Colorado State University's Financial Statements for the Fiscal Year Ended June 30, 2022.

CSU-P reports full-time equivalent (FTE) student, faculty, and staff for 3 continuous fiscal years as follows:

**Colorado State University–Pueblo Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2020 through 2022**

	2019-2020	2020-2021	2021-2022
Resident Students	2,695	2,471	2,240
Nonresident Students	433	398	431
Total Students	3,128	2,869	2,671
Faculty FTEs	209	228	238
Staff FTEs	372	401	388
Total Staff and Faculty FTEs	581	629	626

Source: Colorado State University–Pueblo's Financial Statements for the Fiscal Year Ended June 30, 2022.

CSU-Global reports full-time equivalent (FTE) student, faculty, and staff for 3 continuous fiscal years as follows:

**Colorado State University–Global Campus Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2020 through 2022**

	2019-2020	2020-2021	2021-2022
Resident Students	2,993	2,964	2,536
Nonresident Students	5,597	5,520	4,728
Total Students	8,590	8,484	7,264
Faculty FTEs	308	312	295
Staff FTEs	212	187	199
Total Staff and Faculty FTEs	520	499	494

Source: Colorado State University–Global Campus' Financial Statements for the Fiscal Year Ended June 30, 2022.

Colorado State University Foundation
Colorado State University-Pueblo
Foundation Colorado State
University System Foundation

The System's reporting entities include Colorado State University Foundation (CSUF), Colorado State University-Pueblo Foundation (CSU-P Foundation), and Colorado State University System Foundation (CSUS Foundation) as discretely presented reporting units. These Foundations are legally separate, tax-exempt entities that were established to receive, manage, and invest philanthropic gifts on behalf of CSU and CSU-P. The CSUS Foundation was created to accept transfers of intellectual property of the System and distribute money or issue grants to fund innovation and System initiatives, investment in new technology for the benefit of the System, and improvement of access and affordability for students of the System. Colorado State University Foundation is governed by its board of directors, which includes five voting members and three ex-officio nonvoting members. Twenty-seven trustees of the CSU-Pueblo Foundation are elected by members of the CSU-Pueblo Foundation. No person who is an employee of the University is eligible to serve as an officer of the Foundation or as a voting board member. The officers of the CSUS Foundation are appointed by the board of directors which consists of three CSU directors and four independent directors.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Colorado State University					-	-
	-	-	1	-	-	1

Finding 2022-010

Internal Controls Over Information Technology Systems

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, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the University in a separate, confidential memorandum.

The Colorado State University's (University or CSU) Department of Information Technology (CSU IT) is responsible for implementing, operating, maintaining, and adequately securing the University's computer systems through IT policies and the internal controls defined from the IT policies. Specifically, CSU IT is responsible for the development and maintenance of IT policies, including both IT security and non-IT security related policies, which is critical to ensure that the University's business and IT objectives are being achieved, and that they are able to respond to risks. CSU IT's management is also responsible for the development, maintenance, and execution of internal controls that support the IT policies. For example, CSU IT is responsible for ensuring account management practices are performed in accordance with CSU's IT policy.

For the Fiscal Year 2022 audit, we focused our IT audit work on the following three University systems:

- Kuali – Supports the University's general ledger and financial accounting.
- Oracle – Used by University staff to perform Human Resources and payroll activities.
- Banner – Functions as the student information system and tracks student financial aid.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether CSU IT had processes in place to ensure its various IT policies are maintained, including processes to conduct periodic reviews to determine whether policy updates are necessary, and to appropriately communicate any changes to those responsible for the implementation. In addition, we also sought to determine whether CSU IT had executed defined internal controls related to access management in accordance with CSU IT policies. As part of our Fiscal Year 2022 audit, we performed inquiries of CSU IT staff and requested and inspected the IT policies associated with, and access management related documentation, on the three systems previously listed.

How were the results of the audit work measured?

We applied CSU IT Policy, Policy ID 4-1018-009, CSU POLICY: INFORMATION TECHNOLOGY SECURITY, when evaluating the effectiveness of the audit work performed on CSU IT's policies and account management practices. We are presenting the requirements related to policy reviews and updates, but have not presented the specific requirements related to account management. Specifically, the policy states the following regarding reviewing and updating policies:

- “At minimum IT security policies shall be reviewed and updated on at least an annual basis, and more frequently should the need arise, for example if significant new IT threats emerge that compromise IT security and that are not covered by the current specific policies.”

We also applied the internal control framework established and published by the U.S. Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government* (Green Book), as an industry leading standard. Specifically, the Green Book states:

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

What problems did the audit work identify?

During Fiscal Year 2022, we found that:

- CSU IT had not reviewed or updated 15 of 17 (88 percent) IT policies, which included both IT security and non-IT security related policies, at any point during the period under audit.
- CSU IT had not performed certain account management processes at any point during the period under audit.

Why did these problems occur?

The following reasons were identified for the problems we found:

- CSU IT has not effectively formalized a process to maintain and update all IT related policies. While the current policy states that IT security policies are to be updated at least annually, the policy does not address non-IT security related policies, nor does it establish a frequency on which these policies should be reviewed, to meet management's expectations.
- CSU IT placed reliance on other account management processes to address the internal control we found to be lacking and have not established a frequency by which these account management processes should be performed.

Why do these problems matter?

When IT policies are not maintained and updated on an established time frame, CSU IT staff and others, who are subject to the requirements and processes, may not be able to adequately manage or consistently apply IT policy requirements and processes to meet management's objectives and expectations, respond to risks appropriately, and ensure the integrity of data stored in and processed by the University's information systems. In addition, when account management processes are not performed on an established time frame, the risk increases that the University may not identify unauthorized system access.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-010

The Colorado State University's Department of Information Technology (CSU IT) should improve IT governance and access management control activities, by:

- A. Updating its Policy ID 4-1018-009, CSU POLICY: INFORMATION TECHNOLOGY SECURITY, to include: (1) reviews of non-IT security related policies and establish a frequency on which these policies should be reviewed, and (2) establish a frequency for the access management controls communicated through recommendation Part A (2) of the confidential finding to ensure both internal controls meet management's expectations.
- B. Implementing the recommendation as noted in Part B of the confidential finding.

Response

Colorado State University

- A. Agree
Implementation Date: April 2023

Colorado State University agrees with, and will follow, the noted recommendations. Further, Colorado State University will implement procedures to address the noted areas for review. This will occur across our enterprise and we will update our policies and internal procedures for future activities accordingly. Notwithstanding the recommendation here, we believe our IT security and IT operations are very robust and the recommendation listed here does not reflect our overall capabilities as an IT organization and service provider which remain strong.

- B. Agree
Implementation Date: April 2023

Colorado State University provided a detailed response to recommendation Part B within the confidential finding.

Fort Lewis College

Fort Lewis College is named for Fort Lewis, a U.S. Army Post established in 1878 at Pagosa Springs, Colorado. Two years later, the military post moved to Hesperus, Colorado, a location more central to Native American settlements and pioneer communities. The U.S. government abandoned the site as a military post in 1891, and in its stead, established Fort Lewis as a school offering free education to Native American students.

By 1911, Congress had deeded the Hesperus site to the State of Colorado, which then established a high school of agriculture under the supervision of the State Board of Agriculture. The school began to offer some college-level courses in 1925, and in 1933, Fort Lewis began to offer college courses exclusively. In 1948, Fort Lewis was officially designated a junior college with its own president.

Fort Lewis moved to the Durango campus in 1956. The first baccalaureate degrees were granted in 1964. In 1986, Fort Lewis joined the Colorado State University System under the governance of the State Board of Agriculture. Colorado State University in Fort Collins and the University of Southern Colorado in Pueblo were sister institutions in the system. In 2002, the Board of Trustees for Fort Lewis College began governance of the College separate from the State Board of Agriculture.

Fort Lewis continues to honor its historic commitment to Native Americans by offering full tuition scholarships to all qualified Native Americans who meet admission requirements. It is the only college in Colorado to do so, as it has for more than 100 years.

Fort Lewis College's statutory authority is in the Colorado Revised Statutes (C.R.S.) Section 23-52-101. The College is governed by the Board of Trustees for Fort Lewis College (Board). The Board consists of nine voting and two non-voting members who are responsible for making policy for the College and overseeing its operation. One member is required to be an enrolled member of a federally recognized Native American tribe. Voting members are appointed by the Colorado Governor and require Colorado State Senate confirmation. They serve 4-year terms. The two non-voting members are elected by the College's faculty and students. The faculty representative serves a 2-year term. The student representative serves a 1-year term. The College President is appointed by and reports to the Board and is responsible for day-to-day management of the institution and its employees.

Enrollment data for the past 3 years are presented below as undergraduate student full-time equivalents (FTE). Each FTE is equal to 30 credit hours during the fiscal year.

Staffing data for the past 3 years are presented below as employee full-time equivalents (FTE). Each faculty FTE is equal to 24 credit hours taught during the fiscal year. Each staff FTE is equal to working 2,080 hours each fiscal year.

Fort Lewis College Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2020 through 2022

	2019-2020	2020-2021	2021-2022
Resident Students	1,292	1,256	1,246
Nonresident Students	1,559	1,603	1,722
Total Students	2,851	2,859	2,968
Faculty FTEs	195	214	226
Staff FTEs	330	323	322
Total Staff and Faculty FTEs	525	537	548

Source: Fort Lewis College's Financial Statements for the Fiscal Year Ended June 30, 2022.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Fort Lewis College					-	-
	-	-	1	-	-	1

Finding 2022-011

Internal Controls Over Financial Reporting

Fort Lewis College's (the College) accounting department is responsible for all of the College's financial accounting and reporting, including the preparation of the College's financial statements, as well as preparation, review, and submission of information needed by the Office of the State Controller (OSC) for preparation of the State's financial statements via exhibits. Overall, the College must properly implement adequate internal controls and related procedures over its submission of exhibits and financial statements, including a process to identify, track, and communicate the status of journal entries, exhibits, and financial statements. For Fiscal Year 2022, the College's accounting staff prepared 19 exhibits, along with the College's financial statements, which were submitted to the OSC.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the College's exhibits submitted to the OSC were complete, accurate, and timely.

We performed testing on the College's exhibits. Specifically, we did the following:

- Obtained documentation to support material balances in the exhibits.
- Reconciled balances in the exhibits to the College's general ledger and financial statements.
- Inspected exhibits to determine whether they were prepared in accordance with the instructions provided by the OSC.
- Inspected documentation of communications of exhibits and financial statement submissions to the OSC by the College to determine whether the exhibits and financial statements were submitted by the due dates.

How were the results of the audit work measured?

On an annual basis, the OSC provides due dates for submission of exhibits and financial statements in order to ensure it has complete and timely information necessary to prepare the State's financial statements in accordance with state statute [Section 24-30-204(1), C.R.S.]. The OSC required the institutions of higher education, including the College, to submit their Fiscal Year 2022 exhibits and financial statements by the following due dates:

- All exhibits except for Exhibit I, *Letter of Certification of Financial Systems* (Exhibit I), Exhibits J1 and J2, *Stand Alone Financial Statement Reconciliation for the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position* (Exhibits J1 and J2), and Exhibit K1, *Schedule of Federal Assistance* (Exhibit K1), were due by August 16, 2022.
- Exhibits J1 and J2, Exhibit I, and financial statements were due by August 25, 2022, subject to any extensions that may be granted by the State Controller.
 - For Fiscal Year 2022, the State Controller granted an extension for both the Exhibit J and I to all institutions of higher education until September 8, 2022.
- Exhibit K1 was due by September 30, 2022.

What problems did the audit work identify?

We determined that the College did not meet the OSC due dates for submitting its Fiscal Year 2022 exhibits or financial statements. Specifically:

- The College submitted 16 of its exhibits on September 13, 2022 and September 14, 2022, which was 28 to 29 days after the August 16, 2022 due date. These exhibits contained information such

as changes in long-term liabilities, debt service requirements to maturity, revenue bond coverage, principal and interest requirements to maturity for leases, and fair value of investments.

- The College submitted its Exhibit J and financial statements on September 29, 2022, which was 21 days after the September 8, 2022, extended due date.

Why did these problems occur?

The College did not have adequate internal controls in place to ensure its financial statements were prepared timely and that it met the OSC's deadlines for statewide reporting. Specifically, the College did not ensure that it had appropriate staffing levels assigned to ensure that the College's financial statements and exhibits were prepared, reviewed, and submitted to the OSC by the applicable due dates. Specifically, the College reported that it had to devote significant accounting staff hours toward the implementation of a new enterprise resource planning (ERP) and accounting software called Workday to replace Banner, the College's prior ERP system software. College staff indicated that they did not have the staffing levels needed to simultaneously handle the preparation, review, and submission of exhibits and financial statements to the OSC by the applicable due dates while dealing with the implementation of Work Day.

Why do these problems matter?

By failing to allocate enough accounting personnel to ensure the College's financial statements and exhibits are prepared, reviewed, and submitted to the OSC by the applicable due dates, the College cannot ensure the accuracy and completeness of its reported financial information and, ultimately, the State's financial statements.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-011

Fort Lewis College (College) should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and that the Office of the State Controller required exhibits are submitted by their due dates. This could include evaluating the duties and responsibilities of its existing accounting staff to determine if additional support can be allocated to help with continued implementation of Workday, or potentially hiring temporary accounting personnel to assist with financial statement and exhibit preparation.

Response

Fort Lewis College

Agree

Implementation Date: August 2023

The Workday ERP implementation is on schedule to go live on December 16, 2022. This ERP system is anticipated to produce efficiencies that will be realized during fiscal year 2022-2023. Fort Lewis College has also contracted with additional temporary employees to provide more support. The OSC due dates for fiscal year 2023 will be verified and met.

University of Colorado

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

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

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

The three campuses comprise 26 schools and colleges, which offer 186 programs of study at the undergraduate level and 295 at the graduate level, offering 392 bachelor and master's degrees, along with 110 doctorates.

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

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

spokesperson for the University and interpreter of University policy and represents and interprets the roles, goals, and needs of the University throughout the State and elsewhere, as appropriate. The Chancellors are the chief academic and administrative officers at the campus level, responsible to the President for the conduct of the affairs of their respective campuses in accordance with the policies of the Board of Regents.

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

University of Colorado Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2020 through 2022

	2019-2020	2020-2021	2021-2022
Undergraduate Resident Students	32,272	31,816	30,308
Undergraduate Nonresident Students	14,317	13,755	14,451
Graduate* Resident Students	9,573	10,297	9,725
Graduate* Nonresident Students	3,587	3,784	4,264
Total Students	59,748	59,652	58,747
Faculty FTEs	7,246	7,439	7,517
Staff** FTEs	14,911	14,754	15,092
Total Staff and Faculty FTEs	22,157	22,193	22,609

Source: University of Colorado's Financial Statements for the Fiscal Year Ended June 30, 2022.

*The graduate enrollment columns reflect the State's new FTE calculation (24 credit hours, from 30 credit hours)

**Medical residents were included in the FTE for Other Faculty and Staff.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance**		
University of Colorado	-	-	1	3	-	4
**See Section III: Federal Awards Findings						

Finding 2022-012

Incident Response

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, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the University in a separate, confidential memorandum.

The University Information Services (UIS) unit, within the University of Colorado System, is responsible for timely resolution of identified incidents, which UIS has defined in its *Incident Management Process Guide v3.1*, as “any event which disrupts, or which could disrupt, a service.” For example, an incident could be a system crashing or unauthorized access to sensitive data. UIS classifies incidents on their criticality, based on their urgency and impact, with urgency defined as how long the resolution of the incident can be delayed and the impact defined as the scale of the problem on the University’s environment. These two factors determine the prioritization of the incident. UIS has established expectations of response time and resolution status based on the criticality of the incident. UIS utilizes a ticketing system for submitting and tracking incidents.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether UIS had IT general controls, related to incident response, that were designed, implemented, and operating effectively during Fiscal Year 2022. We selected a sample of incidents to review and determine whether UIS was in compliance with established timeframes.

How were the results of the audit work measured?

We measured the results of our audit work against requirements contained in the *UIS Incident Management Process Guide v3.1 (Guide)*.

What problems did the audit work identify?

We noted problems related to UIS’s incident response IT general controls.

Why did these problems occur?

UIS did not enforce and hold staff accountable for responding to incidents within the Guide's required timeframes and the Guide does not provide clear direction to staff for documentation and remediation of ongoing investigations.

Why do these problems matter?

Failure to resolve an incident in a timely manner can result in prolonged service outages and without adequate documentation of accurate resolution times, management will be unable to provide assurance that the controls put in place are operating effectively, which could result in limitations on business operations or exposure to potential vulnerabilities.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-012

The University of Colorado should improve internal controls over incident management by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

University of Colorado

- A. Agree

Implementation Date: January 2023

Management Agrees – Needed steps to implement the recommendation will be complete by the end of January 2023.

- B. Agree

Implementation Date: January 2023

Management Agrees – Needed steps to implement the recommendation will be complete by the end of January 2023.

Western Colorado University

Founded in 1911 as Colorado State Normal School, Western Colorado University (the University) is Colorado's oldest college west of the Continental Divide. Originally planned as a preparatory college for teachers, the University remained a Normal School until 1923 when it was renamed Western State College. Western State College became Western State Colorado University on August 1, 2012, and Western Colorado University on July 1, 2019. The University's statutory mission, contained in Section 23-56-101 of the Colorado Revised Statutes (C.R.S.), states that the University is a general baccalaureate institution with selective admission standards. The mission also states that the University shall offer undergraduate liberal arts and sciences and professional degree programs, basic skills courses, and a limited number of graduate programs. The University shall also serve as a regional education provider.

Effective July 1, 2003, Section 23-56-102, C.R.S., established the Board of Trustees (the Trustees) of the University to serve as the University's governing board. Nine of the eleven Trustees are members outside the University who are appointed by the Governor with the consent of the Senate. The remaining two members consist of a student, elected by the student body, and a faculty member, elected by full-time faculty. Both of these members are nonvoting members. The Trustees have full authority and responsibility for the control and governance of the University, including such areas as role and mission, academic programs, curriculum, admissions, finance, and personnel policies. To exercise their authority appropriately, the Trustees regularly establish policies designed to enable the University to perform its statutory functions in a rational and systematic manner. To assist them in meeting their responsibilities, the Trustees delegate to the President the authority to interpret and administer their policies in all areas of operations. Full-time equivalent (FTE) state support eligible students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

Western Colorado University Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2020 through 2022

	2019-2020	2020-2021	2021-2022
Resident Students	1,593.4	1,610.5	1,655.3
Nonresident Students	599.0	547.2	603.6
Total Students	2,192.4	2,157.7	2,258.9
Faculty FTEs	155.9	157.6	166.9
Staff FTEs	217.8	228.5	230.9
Total Staff and Faculty FTEs	373.7	386.1	397.8

Source: Western Colorado University's Fiscal Year 2022 Financial Statements.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Western Colorado University	-	-	1	-	-	1
	-	-	1	-	-	1

Finding 2022-013

Banner 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, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the University in a separate, confidential memorandum.

Western Colorado University (University) utilizes an enterprise resource planning system called Banner for various financial processes including, but not limited to, financial reporting, procurement, and payroll. The University’s Information Technology Services (ITS) department is responsible for managing IT general controls for Banner, including controls relevant to information security for Banner.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the University’s ITS had effectively designed and implemented access management IT general controls related to financial reporting. The scope of the audit work performed included inquiries with ITS staff and reviewing supporting documentation related to Banner access management.

How were the results of the audit work measured?

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

- The University's access management procedure.
- The Governor's Office of Information Technology has developed statewide Colorado Information Security Policies (CISP), which are based on a leading industry framework for governmental systems, the National Institutes of Standards and Technology (NIST), Special Publication 800-53.
- The Office of the State Controller's policy, *Internal Control System*, which requires state agencies to use the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as its framework for its system of internal controls.

What problems did the audit work identify?

We identified two areas needing improvement related to the University's information security access management controls for Banner.

Why did these problems occur?

Overall, the University lacks formalized information security policies related to access management for Banner that include the process objectives, related risks, as well as the design, implementation, and operating effectiveness of the control activities. University staff also provided the following reasons for the specific problems we identified:

1. ITS's staff focus has been on the implementation of a new enterprise resource planning (ERP) system, which resulted in an oversight in the operation of the control associated with the identified problem.
2. ITS staff indicated that its access management process did not consider certain procedures to be key to the review.

Why do these problems matter?

Without formalized policies and adequate access management controls in place, there is an increased risk that individuals could perform unauthorized changes within the system and negatively impact the confidentiality and integrity of the data processed and stored within the Banner application. Consequently, such risks could potentially result in the misappropriation of University assets and/or material misstatements to the University's financial statements.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-013

Western Colorado University (University) should improve its IT governance, as well as access management controls related to the Banner application, by:

- A. Implementing the recommendation noted in Part A of the confidential finding.
- B. Implementing the recommendation noted in Part B of the confidential finding.
- C. Implementing the recommendation noted in Part C of the confidential finding.

Response

Western Colorado University

- A. Agree

Implementation Date: December 2022

Western Colorado University will implement the recommendation noted in Part A of the confidential finding.

- B. Agree

Implementation Date: December 2022

Western Colorado University will implement the recommendation noted in Part B of the confidential finding.

- C. Agree

Implementation Date: December 2022

Western Colorado University will implement the recommendation noted in Part C of the confidential finding.

Department of Human Services

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

The Department oversees the Colorado Veteran’s Community Living Centers (Living Center), or nursing homes, that were established under Section 26-12-201, C.R.S. The Department oversees the following Living Centers:

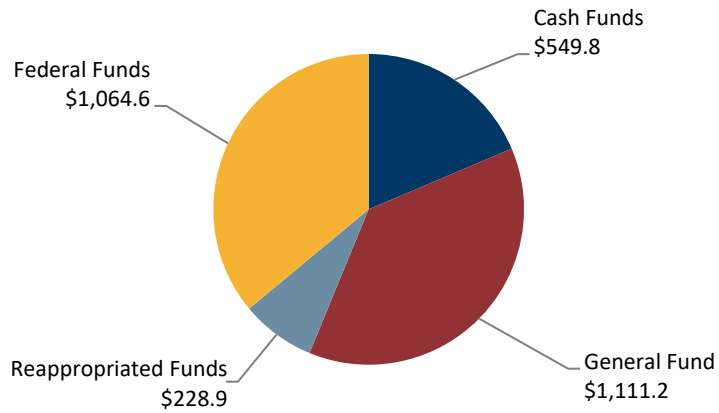
- Veterans Community Living Center at Fitzsimons
- Bruce McCandless Veterans Community Living Center at Florence
- Veterans Community Living Center at Homelake
- Veterans Community Living Center at Rifle
- Spanish Peaks Veterans Community Living Center at Walsenburg

The Living Centers serve all veterans of service in the armed forces of the United States, their spouses, or their widow(er)s, and “Gold Star” parents. A gold star parent is a parent whose child died in combat or as a result of injuries received in combat.

For Fiscal Year 2022, the Department was appropriated approximately \$2.95 billion and a budgeted 5,196 full-time equivalent (FTE) staff.

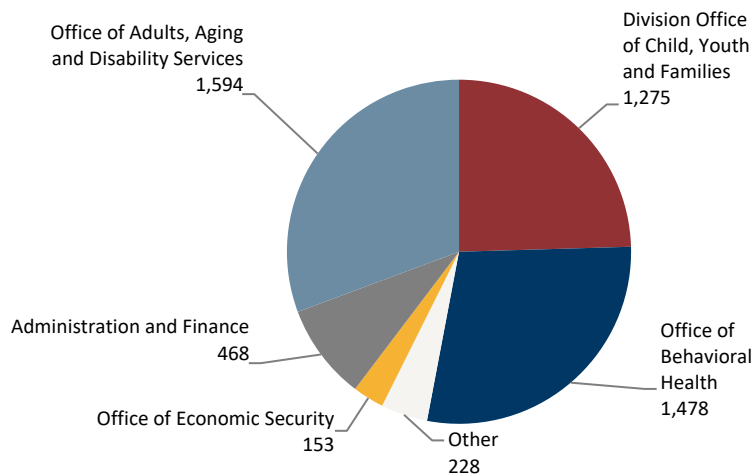
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

Department of Human Services Fiscal Year 2022 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Human Services Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance		
Department of Human Services	-	6	2	1	-	9
	**See Section III: Federal Awards Findings					

Finding 2022-014

Payroll Related Issues

The Department's payroll and human resources staff across its various divisions work together to ensure that employees are paid appropriately through the Colorado Personnel Payroll System (CPPS), and that payroll amounts are accurately reflected in the Colorado Operations Resource Engine (CORE), the State's accounting system. Payment amounts from CPPS are automatically batched into accounting entries in CORE. Payroll staff are responsible for performing monthly and biweekly reconciliations of expected to actual payroll for each employee and making financial adjustments to data in CORE when appropriate.

Employees record their time in the Department's timekeeping system on either a monthly or biweekly basis depending on how often the employee is paid. On this same basis, employees certify their time and supervisors are responsible for approving timesheets in the Department's timekeeping system for the pay period. The Department has one payroll and timekeeping unit, located at the Department's Fort Logan campus, which carries the payroll responsibility for the Department. The completion of Personnel Action Forms (PAFs), which contain information on employee approved pay rates, employee job classifications, and employee pay cycles, are the responsibility of Human Resources. Staff within the Department's various divisions are responsible for ensuring staff timesheets are completed and signed within a timely manner by both the employee and the supervisor.

During Fiscal Year 2022, the Department had 5,196 budgeted-FTE staff and paid approximately \$313.1 million in salaries and wages.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department's internal controls over payroll were operating effectively during Fiscal Year 2022. Specifically, we performed test work to

determine if controls surrounding timesheets, PAFs, and payroll disbursements were operating effectively.

We selected and reviewed a sample of 22 payroll disbursements contained on monthly and biweekly Labor Data Collection reports from the CPPS for Fiscal Year 2022. For each of the 22 sampled disbursements, we reviewed the related time sheets for any hourly employees, as well as the PAFs and pay stubs showing disbursements to employees and the Department's deductions. Lastly, we tested to determine whether each employee's approved pay was in line with the statewide Annual Compensation Report guidelines. This Report contains pay ranges for State employees based on employee classifications.

How were the results of the audit work measured?

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

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

Department policy in place until May 2022 required that each employee's timesheet be printed and signed by both the employee and the supervisor within 20 calendar days of the timekeeping system's month-end closing. As of May 2022, all time sheets are required to be approved electronically. The timekeeping system closes, or disallows entries, a few days before payroll processing for biweekly pay periods and a few days after payroll processing for monthly pay periods. Bi-weekly timecards need to be approved by the following business day (Monday–Friday) after the pay period ends. Monthly timecards need to be approved within three business days from the last day of the month. The employee and supervisor approvals are intended to certify that the information on the timesheet is complete and accurate.

Department policy also requires that each employee's pay be approved via PAFs when first hired and when pay changes are made outside of across-the-board merit increases for all staff. PAFs must be filled out by the employee's supervisor and be approved electronically. Policy outlines the record retention for PAFs, specifically stating that they must be retained for the duration of the employees' employment and following termination for at least 2 years; however, the Department typically retains the PAF information for 10 years.

What problems did the audit work identify?

We determined that the Department did not comply with its payroll policies for 9 of the 22 sampled disbursements (41 percent). Specifically, we noted the following issues:

- **Missing Timesheet.** For four disbursements, the Department could not provide the related approved timesheets.
- **Late Certification.** For two disbursements, the related timesheets were not signed by the Department's employee and approved by the employee's supervisor timely. Specifically, they were certified one year late, and 10 months late, respectively.
- **Overtime Pay Not Supported.** For one disbursement, the employee's overtime pay did not agree to overtime hours recorded on the approved timesheet. The employee's timesheet showed 26 hours of overtime; however, the Department paid 17 hours of overtime and the Department could not provide an explanation for the difference.
- **Missing PAF Form.** For two disbursements, the Department did not provide the related PAFs to demonstrate that the pay was approved, as required. However, we were able to verify the employee's pay was reasonable by comparing it to statewide annual compensation report guidelines.

Why did these problems occur?

The Department did not have adequate controls over its payroll process during Fiscal Year 2022. Specifically, the Department communicated that it experienced turnover in the Human Resource Division and other divisions that directly impacted the effectiveness of controls surrounding payroll processes. Further, Department staff indicated that the Department is very decentralized and has not historically had regular department-wide inspections over time certifications, which makes enforcement over Department and State payroll processes difficult. Finally, while the Department has policies over document retention, we noted that it was not enforcing these policies to ensure that PAFs and timesheets are maintained.

Why do these problems matter?

Payroll expenditures for the Department are material to the State's financial statements. Ineffective controls surrounding payroll could negatively impact the amount of payroll expenditures reported. Further, the lack of adequate controls over the payroll process fosters an environment in which errors or irregularities could occur. These issues may not be detected in a timely manner, which could result in more significant problems related to employees' pay.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-014

The Department of Human Services (Department) should improve controls surrounding payroll and ensure mitigating controls, such as additional overall Department-level review processes and regular checks over time certifications, are in place to compensate for turnover of employees. Further, the Department should enforce its existing document retention policies to ensure all Personnel Action Forms and timesheets are maintained.

Response

Colorado Department of Human Services

Partially Agree

Implementation Date: December 2023

The Department partially agrees with the recommendation to improve controls surrounding payroll. The Department agrees with the finding around missing timesheets and believes that this error will no longer occur with the roll-out of Kronos that happened at the end of state fiscal year 2022. In addition, the Department intends on addressing the late certifications through the implementation of additional controls. The Department does not agree with the error around overtime pay not being supported. Although the month that was tested contained a mathematical error, this error was internally identified and an adjustment was made in the subsequent period. In addition, the Department does not agree with the error related to the two missing PAFs or the enforcement of our record retention policies. The pay increases that were tested were related to the yearly legislated increases that all employees receive, and these increases do not require the initiation of a PAF.

Auditor's Addendum

As noted in the audit finding, the Department did not provide direct support showing that the overtime worked as indicated by the timesheet matched the overtime paid to the employee. Further, for the missing PAF forms, we noted that the Department did not follow its own policy to retain the PAFs from when the employees were initially hired. The Department should ensure it follows its own policies and maintains documentation to support overtime paid and the PAFs from when employees were initially hired.

Veterans Community Living Center at Rifle

The Living Center at Rifle (Center) is an 89-bed nursing home, with a 12-bed secure memory care unit that offers services such as long-term care, memory care, short term rehabilitation, and short-term respite care. The Center is one of a very limited number of facilities which meet U.S. Department of Veterans Affairs (VA) requirements to provide care to veterans. In turn, the Center receives certain funding from the VA on the basis of the number of veterans served. The center is overseen by the

Division of Veterans Community Living Centers within the Department's Office of Community Access and Independence.

Finding 2022-015

Controls over the Presentation and Implementation of New GASB Accounting Pronouncements

The Living Center at Rifle's (Center) accounting division is responsible for all of the Center's financial accounting and reporting, including the accurate entry and approval of financial transactions in the Center's accounting system and preparation of its financial statements. Because governmental operations are diverse and constrained by numerous legal and fiscal requirements, a basic principle of governmental Generally Accepted Accounting Principles, or GAAP, is fund accounting. A fund represents part of the activities of an organization, so that each fund separates its activities in the accounting records and has a self-balancing set of accounts. In order to more easily demonstrate compliance with legal restrictions or limitations, governmental transactions and balances are accounted for through separate funds across several sets of financial statements. For example, the Center uses Fund 8130, Patient Benefit Fund; and Fund 9000, Resident Trust Fund, within the State's financial accounting system, the Colorado Operations Resource Engine (CORE), for the accounting for the Center's financial activities.

The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements, which the Center must comply with when preparing its financial statements. For example, the Center was required to implement GASB Statement No. 84-Fiduciary Activities (GASB 84) in Fiscal Year 2021 which required Fund 8130 (Patient Benefit Fund) and Fund 9000 (Resident Trust Fund) to be reported separately in the financial statements. Fiduciary activities involve assets which are held by a government for the benefit of others. The Patient Benefit Fund tracks donations received for the benefit of current patients, while the Resident Trust Fund includes individual patient funds held by the Center for use by a specified patient. Because the Office of the State Auditor audits the State's Living Centers on a rotating 4-year basis rather than every year, an individual audit of the Center was not performed in Fiscal Year 2021; therefore, the Center did not prepare separate financial statements in accordance with GAAP for that year.

In addition, the Center was required to implement a new GASB statement during Fiscal Year 2022, GASB Statement No. 87-Leases (GASB 87). GASB 87 required the Center to evaluate all of its lease and financing agreements for proper financial statement reporting of the lease liabilities and related assets within its financial statements in accordance with this standard. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time. A right-of-use asset pertains to the lessee's right to occupy, operate or hold a leased asset during a rental period. The value of this right-of-use asset is

lowered periodically over the remaining life or rental period of the asset with the offset being amortization expense.

What was the purpose of the audit work and what work was performed?

The purpose of the audit work was to review the Center's implementation of GASB 87 and GASB 84 reporting, as it related to the Center's financial presentation and recording of information on the Center's Fiscal Year 2022 financial statements.

We reviewed the Center's financial statements for the proper recording and implementation of GASB 87 related to leases and reviewed the recording of the Center's right-to-use asset along with the corresponding debt and amortization expenses related to the right to use asset(s) being added to the capital assets. For GASB No. 84-Fiduciary Activities, we reviewed the presentation of Fund 8130 and Fund 9000 to determine if any portion of the activity met the criteria for reporting under GASB No. 84, and whether that activity was properly reported as a fiduciary activity, as applicable.

How were the results of our audit work measured?

We measured the results of our audit against the following:

- GASB Statement No. 84 –
 - o This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position.
- GASB Statement No. 87 – Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset.
 - o A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

- o A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state agencies “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” For example, internal accounting and administrative controls include periodic staff training on fiscal year end accounting processes, development of procedures, and implementation of new governmental accounting standards.
- The Office of the State Controller has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system which includes controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

The Center did not properly implement new accounting pronouncements GASB 84 or GASB 87. Specifically:

- GASB 84 – The Center did not report the Resident Trust Fund and the Patient Benefit Fund as fiduciary funds within its financial statements. Rather, the Center improperly reported activity and fiscal year-end balances related to the Resident Trust Fund of \$249,333 in assets, revenue of \$401,327, and expenses of \$308,190; and related to the Patient Benefit Fund of assets of \$132,011, revenue of \$79,404, and expenses of \$18,219, within the enterprise fund statements of the Center. When we reported this error to the Center, the Center corrected this within its Fiscal Year 2022 financial statements; however, the State Controller did not make an adjustment to correct the error in the State’s Fiscal Year 2022 financial reporting because it was determined to be immaterial to the State’s financial statements.
- GASB 87 – The Center incorrectly reported on its financial statements the current year activity and disclosures related to one lease arrangement. Specifically, the Center understated its right to use asset by \$11,091, overstated its notes payable by \$72,463, overstated its interest expense by \$78,762, and understated its depreciation expense by \$7,279. When we reported this error to the Center, the

Center did not correct the error within its Fiscal Year 2022 financial statements, but made correcting entries to its Fiscal Year 2023 accounting activity.

Why did these problems occur?

The Center's accounting staff did not have sufficient internal controls over financial reporting to ensure that its financial statements were prepared in accordance with all relevant accounting standards. Specifically, they did not have adequate knowledge of these new GASB standards and did not attend sufficient training to ensure they understood how to effectively implement them for the Center's financial statements. For example, although the OSC provided all State agencies with an implementation workbook to serve as an inventory and calculation tool for leases applicable under GASB 87, and provided training and guidance for the implementation of GASB 87, the training provided was limited. Ultimately, the Center was responsible for ensuring they understood all provisions of the new standards and how they apply for their financial reporting, seeking out and attending other training opportunities, and reaching out to the Department of Human Services or the Office of the State Controller for guidance.

Why do these problems matter?

Without adequate controls in place over financial activities, the Center cannot ensure the accurate and timely reporting of its financial information and, ultimately, the State's financial statements. Due to the Center's failure to properly implement GASB, 84 and 87, the Center's financial statements were materially misstated for Fiscal Year 2022. The Center also risks material misstatements in its future year financial statements if it does not ensure it appropriately implements new GASB statements.

Classification of Finding: **Significant Deficiency**

This finding does or does not apply to a prior audit recommendation.

Recommendation 2022-015

The Veterans Community Living Center at Rifle should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards. This should include reaching out to the Department of Human Services or the Office of the State Controller for guidance in implementing new Governmental Accounting Standards Board pronouncements, and seeking out opportunities for and requiring accounting staff to attend trainings on financial reporting issues, including new GASB pronouncements.

Response

Veterans Community Living Center at Rifle

Partially Agree

Implementation Date: December 2022

The Colorado Veterans Community Living Center in Rifle (Rifle) partially agrees with this recommendation. Rifle agrees that a correction was necessary related to GASB 84 for presentation purposes. This correction was made in December of 2022 and before the audit was officially published. In addition, Rifle agrees with the GASB 87 finding and has made the noted corrections to the errors in State Fiscal Year 2023. The tool Rifle utilized to comply with GASB 87 was updated to ensure that these adjustments would not occur in subsequent reporting periods. However, Rifle disagrees that this was an internal control error that would require additional trainings and/or supports. Rifle intends on continuing engagement with the Department of Human Services and the Office of the State Controller as it normally does with the roll-out of new GASB pronouncements.

Auditor's Addendum

Adequate internal controls, including training, increase the likelihood that the Colorado Veterans Community Living Center at Rifle (Rifle) will implement new Governmental Accounting Standards Board (GASB) pronouncements accurately and in a timely manner. As noted in the finding, the issues we identified indicate that Rifle's current internal controls were not sufficient and Rifle did not adequately implement the new GASB pronouncements. Rifle should seek out and attend training opportunities over new GASB pronouncements to reduce the risk of this occurring in the future.



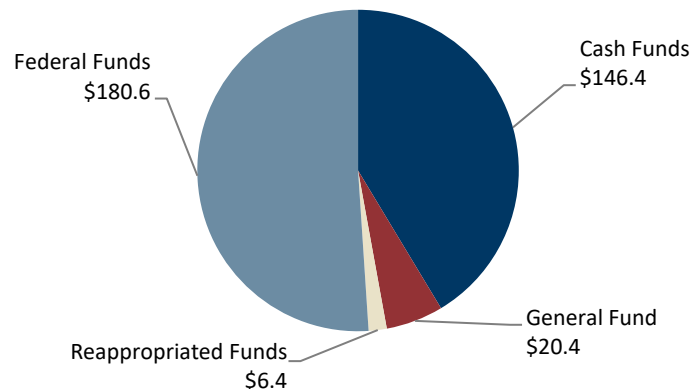
Department of Labor and Employment

The Department of Labor and Employment's (Department) Division of Unemployment Insurance is responsible for the administration and monitoring of Colorado's unemployment insurance (UI) programs, including audits and investigations to ensure proper payment of premiums and benefits. The Department's Division of Employment and Training is responsible for the administration of the workforce development programs, state-run workforce centers, and research and analysis on Colorado's employment trends. The Department's Division of Vocational Rehabilitation and Independent Living Services is responsible for providing vocational rehabilitation services to individuals with disabilities so they can obtain employment, and also provides financial and technical support to nonprofit, independent living centers that help individuals with disabilities live and work independently in the community of their choice.

For Fiscal Year 2022, the Department was appropriated approximately \$353.8 million and 1,316 full-time equivalent (FTE) staff.

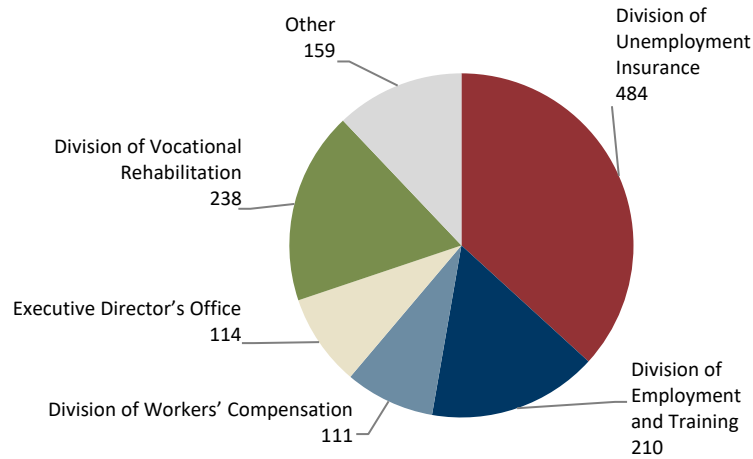
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

Department of Labor and Employment Fiscal Year 2022 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Labor and Employment Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of Labor and Employment	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**	-	-
	4	2	2*	2	-	10
*One Significant Deficiency is related to both financial controls and federal awards and are counted in both the federal and financial columns. See Finding 2022-018.						
**See Section III: Federal Awards Findings						

Finding 2022-016 Unemployment Insurance Recording of Estimates

The Department's Accounting Section is responsible for all of the Department's financial reporting, including accurate accounting and timely data entry in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department's financial reporting must comply with generally accepted accounting principles (GAAP), as required by state statute [Section 24-30-204(1), C.R.S.]. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements.

The Department's UI Division is responsible for the collection of unemployment premiums from employers, the payment of UI benefits to individuals who have applied for benefits, or "claimants," and the performance of audits and investigations of premiums and benefits to ensure they are properly paid. Employer-paid premiums are the primary source of funding for UI benefits.

In order to apply for unemployment benefits, each claimant creates an account in MyUI+, the Department's unemployment benefit system. The Department reviews, or adjudicates, claims to ensure that claimants are eligible and entitled to receive UI benefits. If information provided by an interested party relating to the reason for leaving the workforce does not agree to the claimant's information, the Department follows up on the information and issues eligibility determinations, as appropriate. In Fiscal Year 2022, the Department paid \$1.1 billion in unemployment benefits.

The Department contracted with a vendor during Fiscal Year 2021 to develop MyUI+ reports with UI benefit payment information. The Department requested that the MyUI+ reports contain accurate information related to payments, including any overpayments of UI benefits due to fraud or other reasons. The Department's Accounting Section relies on these MyUI+ reports in order to record its fiscal year-end UI accounts payable, accounts receivable, and allowance for uncollectable receivables transactions.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over the calculation and recording in CORE of its estimated payables and receivables related to UI benefit claims, and to determine the Department's progress in implementing our Fiscal Year 2021 audit recommendation related to its internal controls over its accounting for UI benefits. As a result of our Fiscal Year 2021 audit work, we recommended that the Department improve its internal controls over its accounting for UI benefit payments by developing, implementing, and formally documenting its UI accounting methodology, including the criteria and reports that should be used for calculating estimated UI benefit payment receivables and payables, and its conclusions and reasoning for not recording an estimate for any claims outstanding at fiscal year end. We further recommended that the Department ensure that its methodology is sufficiently robust to allow its use in the future and that it adjust the methodology as new events occur, more experience is acquired, and/or additional information is obtained. The Department agreed with this recommendation and planned to implement it by August 2022.

As part of our Fiscal Year 2022 audit work, we requested that Department staff provide their documented methodology for calculating estimated receivables and payables for UI benefit payments. In addition, we reviewed the Department's estimated payable and receivable transactions that the Department posted in CORE for Fiscal Year 2022, as well as the support for those

transactions, to determine whether the estimates were reasonable and agreed to the underlying documentation.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, as amended, states that “Preparing financial statements requires estimating the effects of future events. Examples of items for which estimates are necessary are uncollectible receivables.... Future events and their effects cannot be perceived with certainty; estimating, therefore, requires the exercise of judgment. Therefore, accounting estimates change as new events occur, as more experience is acquired, or as additional information is obtained.”
- The Office of the State Controller’s (OSC) *Fiscal Procedures Manual* (Manual), Section 3.1, *Preparing Accounting Estimates*, states that departments should review their current accounting estimation procedures, or accruals, to ensure they are consistent with OSC guidance in the FPM. Specifically, the Manual states that the revenue and expenditure accrual estimation methodologies must be documented, so the process and source data may be used from year to year to achieve consistency and improve the estimation methodology. An inaccurate estimate may indicate the need to research variances and use a different methodology to produce a more accurate estimate.

What problems did the audit work identify?

We determined that the Department did not have adequate internal controls in place over the calculation and recording in CORE of its estimated payables and receivables related to UI benefit claims during Fiscal Year 2022 and did not fully implement our prior audit recommendation. Specifically, we identified the following issues:

- The Department incorrectly calculated estimated accounts receivable for UI claimant overpayments as \$5.0 million instead of the correct amount of \$2.1 million. This resulted in the June 30, 2022 UI accounts receivable being overstated by \$2.9 million. The Department corrected the error in CORE after we notified them of the error.
- The Department incorrectly recorded a \$0 UI accounts receivable balance in CORE for estimated fraudulently-obtained UI claims at June 30, 2022, rather than \$44.0 million. This error resulted in the receivable being understated by \$44.0 million. In addition, the Department did not record a related federal payable of \$10.5 million and an allowance for uncollectible

receivables of \$13.5 million. The Department corrected these errors in CORE after we notified them of the errors.

- When calculating the June 30, 2022 UI accounts payable claims estimate, the Department determined that it made an error in the previous year when calculating the June 30, 2021 UI claims accounts payable estimate. Specifically, the Department should have posted \$201.3 million to accounts payable as of June 30, 2021, but erroneously posted an accounts payable of \$2.6 billion—a difference of \$2.4 billion. After further investigating this error, the Department then identified an additional \$1.4 billion error related to its June 30, 2021 UI claims accounts receivable estimate. Department staff recorded adjustments in CORE to correct these errors in August 2022, after they identified them.
- The Department did not update its methodology document, *Methodology for Year-End Accruals/Department of Labor and Employment*, during Fiscal Year 2022. Specifically, we noted that the Department did not update the document to include its reasoning for not recording an estimate for claims on fraud holds, and the document does not include criteria, assumptions, or the Department’s methodology for creating the MyUI+ reports used in calculating the estimates.

Why did these problems occur?

The Department did not adequately review the MyUI+ reports provided by the vendor used to calculate its Fiscal Year 2021 and Fiscal Year 2022 accounts payable and accounts receivable estimates to ensure the reports were reasonable and that the Department received what they asked the vendor to provide. Specifically, the Fiscal Year 2021 accounts payable report showed payments made rather than payments owed, as the Department requested. Additionally, the Department did not question why the Fiscal Year 2022 fraud accounts receivable balance was zero on the MyUI+ report until the auditors brought the issue to their attention, and at that point the Department worked with the vendor to obtain an updated report and identify why there was an error in the report. In addition, Department staff indicated that they did not prioritize the updating of UI policies and procedures related to the calculation of UI claims during the fiscal year due to competing priorities.

Why do these problems matter?

Strong financial accounting internal controls are necessary to ensure that UI balances are accurate, free of material misstatement, supported by sufficient and appropriate evidence, and reported accurately on the State’s financial statements. Because the UI program and its related activities are material to the State’s financial statements, errors related to the UI program can result in material errors in the State’s financial statements, and ultimately negatively affect the auditor’s opinion on them.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2021-022A and 2020-023C.

Recommendation 2022-016

The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) benefit payments due from and owed to the Department at fiscal year end and ensure estimated amounts recorded are accurate by:

- A. Reviewing the MyUI+ reports provided by the vendor to ensure that the reports include the information requested by the Department, and agree to the documented methodology in Part B of this recommendation.
- B. Continuing to update, implement, and formally document its accounting methodology for estimates at year end. This should include incorporating the criteria and specific reports that should be used for calculating estimated receivables and payables for UI benefit payments, and updating its methodology to include its conclusions and any reasoning for not recording an estimate for claims on fraud hold at fiscal year end or any other claims.

Response

Department of Labor and Employment

A. Agree

Implementation Date: December 2023

CDLE agrees with the recommendation. CDLE Finance will expand on its review process of the MyUI+ reports provided by the vendor to include sampling the detail to ensure data is carried forward and or corresponds to the summary tab. In addition, Finance will collaborate with the UI Division Director and the UI Program staff to evaluate the reasonableness and expectation of the MyUI+ reported estimates. Finance has updated the UI methodology to incorporate these additional review steps. Also, Finance will include in the methodology, the steps of our supplemental analysis and professional judgment to evaluate the unusual (pandemic), unique, or complex accounting situations and or transactions like prior period adjustments. We have hired additional staff to support business needs. Based on experience it takes at least one business cycle to learn the program. This also enables us to evaluate adjustments we make to our methodology.

B. Agree

Implementation Date: December 2023

CDLE agrees with the recommendation. CDLE Finance will continue to update, implement, and formally document its accounting methodology for estimates at year end to include the additional review and analysis in Part A. Furthermore, Finance will continue to collaborate with the MyUI+ vendor to evaluate that the report criteria is reasonable based on the query of the universe of financial information in MyUI+. The UI Division determines which claims fall under the “fraud hold” designation and Finance has disclosed this information in the notes to the State’s financial statements.

A fraud hold is not in and of itself a determination against the claimant, but an indication that aspects of the claim show suspicion of possible fraudulent activity. Until a trained UI investigator reviews the claim and determines if any money is fraudulently paid on the claim, we cannot make any assumptions about the total amounts paid. Without these final determinations, CDLE considers it unreasonable to record a liability that is remote or unlikely to occur based on the data available to the department. We will include this information in our methodology for future reference.

Finding 2022-017

Internal Controls Over Exhibit K1

The Department’s Accounting Section is responsible for all of the Department’s financial reporting, including accurate entry, review, and approval of financial transactions in CORE. The Department uses CORE financial transaction information to generate its supporting spreadsheet that it uses to complete its Exhibit K1, *Schedule of Federal Assistance*, in order to report its federal expenditures to the OSC for inclusion in the State’s *Schedule of Expenditures of Federal Awards* (SEFA). In order to prepare the State’s SEFA, the OSC requires state departments to submit an Exhibit K1 each year to report expenditures for each federal grant program administered by the Department.

During Fiscal Year 2022, the Department administered the federal Workforce Innovation and Opportunity Act (WIOA) programs. In Fiscal Year 2022, the Department expended \$15.1 million in WIOA Dislocated Worker program funds; the program helps dislocated workers become reemployed. In Fiscal Year 2022, the Department expended \$9.8 million in WIOA Adult Program funds; the program serves individuals and helps employers meet their workforce needs. Additionally, the Department received federal funds during the year to respond to the COVID-19 emergency, including Coronavirus Relief Funds (CRF), and State and Local Fiscal Recovery Funds (SLFRF). In total for Fiscal Year 2022, the Department expended \$14.3 million and \$594.2 million, respectively, for these programs. The Department reported \$1.9 billion in total expenditures for all federal programs on the Exhibit K1 for Fiscal Year 2022.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had effective internal controls over its preparation of the Exhibit K1, as well as over the CORE transactions used to prepare the Exhibit K1 submitted to the OSC.

As part of our audit work, we reviewed the Department's Fiscal Year 2022 Exhibit K1 submitted to the OSC to determine whether the Exhibit K1 was accurate, and whether the Department's accounting staff prepared the Exhibit K1 in accordance with the OSC's Manual and related instructions. In addition, we reviewed the Department's transactions that they used to prepare the Exhibit K1 to determine whether the Department accurately recorded the transactions in CORE.

How were the results of the audit work measured?

The OSC's Manual [Chapter 1, Sections 3.3, *State of Colorado Accounting Organization Objectives*, and 3.7a, *State of Colorado Accounting Organization Shared Responsibilities*] requires State departments to “establish internal controls for their departments” in order to “maintain an internal control environment that enhances sound business practices, clearly defines roles, responsibilities, and accountability and provides for the prevention and detection of fraudulent activity.” This includes controls over review of CORE transactions, as well as the preparation of the applicable exhibits for submission to the OSC per the requirements of the Manual.

The Manual also contains specific instructions for the completion of Exhibits that Departments submit to the OSC. The Exhibit K1 instructions state that the OSC relies on the accuracy of amounts and other information reported on the exhibit. In addition, the instructions state that CRF funds received from another department are to be reported on the Exhibit K1 by the department that expended the funds. For example, if the Department passed CRF funds to the Colorado Department of Public Health and Environment (CDPHE), then the Department should not report these CRF funds on their Exhibit K1 and CDPHE is required to report the CRF expenditures on their Exhibit K1.

What problems did the audit work identify?

During our Fiscal Year 2022 audit, we identified approximately \$803.3 million in errors on the Department's initial and corrected Exhibit K1s. Specifically, we identified the following issues:

- The Department underreported more than \$95.4 million for 23 programs, and over reported \$110.3 million of federal expenditures for two programs on its initial Exhibit K1. After we notified the Department of the errors, Department staff determined that their Exhibit K1

supporting spreadsheet was incomplete and inappropriately excluded expenditures for these programs. Department staff then prepared a revised Exhibit K1 to correct the errors, but incorrectly reported SLFRF expenditures as \$580,000 instead of the correct amount of \$580.0 million on the revised Exhibit; the Department had reported the SLFRF expenditures correctly on its initial Exhibit K1 submission.

- The Department inappropriately included \$16.5 million of CRF expenditures that it passed to CDPHE on its Exhibit K1.
- The Department incorrectly recorded about \$1.4 million as expenditures for the WIOA Dislocated Worker program, instead of the WIOA Adult Program.
- The Department omitted about \$235,000 in SLFRF expenditures on its Exhibit K1 because staff incorrectly entered the related transactions in CORE and, as a result, the transactions were not included in the Department's Exhibit K1 supporting spreadsheet.

After we notified the Department of these errors, they revised and resubmitted a corrected Exhibit K1 to the OSC.

Why did these problems occur?

The Department did not have effective internal controls over its preparation of the Exhibit K1, or the transactions the Department used to help prepare its Exhibit K1. Specifically, the Department did not have an adequate supervisory review process over preparation of its Exhibit K1 and the supporting spreadsheet prior to submitting the initial and subsequent submissions of its Exhibit K1s to the OSC, or to ensure that the Department prepared the Exhibit K1 in accordance with the OSC's exhibit instructions. Additionally, the Department did not adequately review the accounting transactions used to help prepare the Exhibit K1 and to ensure the transactions were accurately recorded in CORE.

Why do these problems matter?

Failing to properly report expenditures of federal funds on its Exhibit K1, if uncorrected, could cause the State's overall SEFA to be inaccurate and out of compliance with federal regulations. Additionally, if the Department does not follow the OSC's exhibit instructions, there is a risk that the federal expenditures will be double reported on the State's SEFA.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-017

The Department of Labor and Employment should strengthen its internal controls over its preparation of its Exhibit K1, *Schedule of Federal Assistance*, by:

- A. Ensuring staff perform adequate supervisory reviews over its Exhibit K1 and supporting spreadsheet in order to ensure the Exhibit K1 is accurate, complete, and in accordance with the Office of the State Controller's (OSC) instructions prior to submitting the Exhibit K1 to the OSC.
- B. Instituting an adequate supervisory review of the accounting transactions used to help prepare the Exhibit K1 to ensure they are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system.

Response

Department of Labor and Employment

- A. Agree

Implementation Date: December 2023

The Department of Labor and Employment (CDLE) will strengthen its internal controls over the preparation of the Exhibit K1 to ensure its accuracy prior to submission. For the third fiscal year, the Controller's Office has struggled with recruitment efforts and loss of key staff. CDLE lost its Controller II in March 2022. Two positions were promoted to Controller II in May 2022. In November 2022, CDLE hired two Accountant IVs to absorb the old duties of the current Controller IIs. The Controller IIs, in turn, will be able to absorb more year end activities and provide more supervisory review. Experience shows it can take at least one business cycle to train new employees, depending on their technical ability. CDLE will move up the preparation date for its Exhibit K1. CDLE will strengthen its internal controls over the Exhibit K1 preparation, by ensuring we train other Accountants on the exhibit, review the report as well as parameters, review the K1 reconciliation, analyze new grants, cross check related State sub reports, and revise for post closing journal entries to ensure the Exhibit K1 is submitted in accordance with the OSC's instructions prior to submitting the Exhibit K1 to the Office of the State Controller. Standard Operating Procedures (SOPs) are "living documents." An implementation date of 12/31/2023 will allow us to train our new hires, to evaluate the impact of these internal control activities and to make any adjustments to our SOPs.

B. Agree

Implementation Date: December 2023

The Department of Labor and Employment will accelerate the scheduled begin date of this schedule, strengthen its internal controls over its preparation of its Exhibit K1, and incorporate cross checks, at least a two person preparation for checks and balances, and cross reporting analysis of its Schedule of Federal Assistance. We will also institute adequate supervisory review of the accounting transactions used to help prepare the Exhibit K1 to ensure they are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system.

Finding 2022-018

Colorado Automated Tax System—Disaster Recovery Plan

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, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department and OIT in separate, confidential memoranda.

The Department utilizes the Colorado Automated Tax System (CATS) to aid in administering the federal Unemployment Insurance program. CATS, built in 1983, is a legacy system that tracks and reports unemployment premium payments made by employers.

In September 2021, the Department issued an Invitation to Negotiate solicitation to complete modernization and fully integrate CATS functionality into MyUI+, instead of as a separate, standalone system. In July 2022, the Department executed a contract with the same contractor that designed, built, and manages MyUI+. The modernization effort and full integration is expected to go live in Fiscal Year 2024.

Disaster recovery planning is a critical part of an entity’s overall contingency planning to ensure IT asset and process recovery and reduce the risk of data loss, in the event of a disaster. This planning results in a disaster recovery plan. The Department is the business owner and the Governor’s Office of Information Technology (OIT) serves as the IT service provider, and both hold responsibilities for the CATS disaster recovery plan.

What was the purpose of the audit work and what work was performed?

The purpose of our audit work was to determine whether the Department and OIT had developed and implemented effective computer operations IT general controls, specifically a disaster recovery plan, for CATS. Our audit work was performed through interviews of Department and OIT staff.

How were the results of the audit work measured?

We measured the results of our audit work against the Colorado Information Security Policies (Security Policies), developed and published by OIT. In March 2022, OIT released updated Security Policies; however, we applied both the pre-March 2022 requirements, as well as the post-March 2022 Security Policy requirements, to ensure application across Fiscal Year 2022. We also measured our work against the Green Book.

What problems did the audit work identify?

During our Fiscal Year 2022 audit work, we identified problems with the CATS disaster recovery plan.

Why did these problems occur?

The following causes were identified for the Fiscal Year 2022 computer operations IT general control problems:

- The Department and OIT staff were not aware of specifics related to the CATS disaster recovery plan.
- The Department and OIT stated that CATS is in the process of being modernized and becoming a component of MyUI+, which has both a continuity of operations and disaster recovery plans. While the Department and OIT stated that the modernized CATS functionality will ultimately be integrated with MyUI+, this functionality is not scheduled to go live and covered by the overall MyUI+ disaster recovery plan until Fiscal Year 2024.

Why do these problems matter?

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

Recommendation 2022-018

The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should work together to improve the overall control environment and computer operations general controls by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

*Department of Labor and Employment
Governor's Office of Information Technology*

- A. Agree

Implementation Date: April 2023

CDLE and OIT will work together to implement the recommendation noted in Part A of the confidential finding.

- B. Agree

Implementation Date: April 2023

CDLE and OIT will work together to implement the recommendation noted in Part B of the confidential finding.

Department of Labor and Employment

The following findings and recommendations relating to internal control deficiencies classified as **Material Weaknesses** and a **Significant Deficiency** were communicated to the Department of Labor and Employment (Department) in the previous year and have not been remediated as of June 30, 2022 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Prior Audit Recommendations of this report.

Internal Controls Over Financing Reporting				
Current Rec. Number	2022-019			
Prior Rec. Number(s)	2021-021			
Classification	Material Weakness			
Implementation Date(s)	A. March 2023	B. March 2023	C. March 2023	D. March 2023

CUBS, CATS, and CLEAR Information Security				
Current Rec. Number	2022-020			
Prior Rec. Number(s)	2021-023			
Classification	Material Weakness			
Implementation Date(s)	A. October 2023	B. October 2023	C. October 2023	D. July 2022
	E. October 2023	F. October 2023	G. July 2022	

CLEAR—Computer Operations Contingency Planning			
Current Rec. Number	2022-021		
Prior Rec. Number(s)	2021-025		
Classification	Significant Deficiency		
Implementation Date(s)	A. July 2022	B. July 2022	C. July 2022

Department of Local Affairs

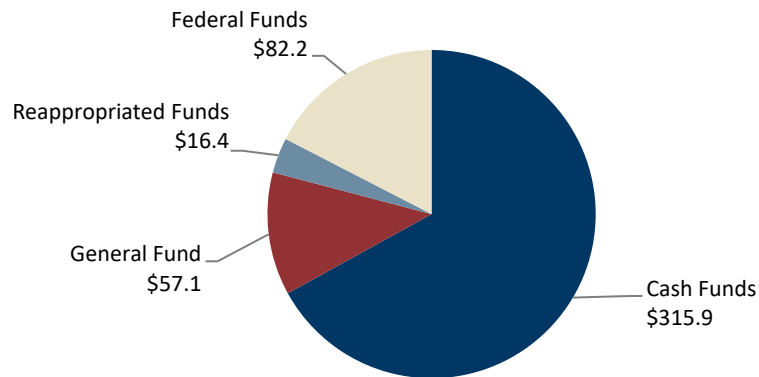
The Department of Local Affairs (Department) is responsible for strengthening local communities by providing strategic training, research, technical assistance, and funding to localities. There are five separate divisions within the Department as follows:

- **Executive Director's Office.** This office provides leadership and support for the other Department divisions, including communications and media relations, legislative liaison, human resources, budgeting, and finance.
- **Board of Assessment Appeals.** This board hears appeals filed by real and personal property owners regarding the valuation placed on their property.
- **Division of Housing.** This division provides state and federal funding to increase the inventory of affordable housing and to offer Housing Choice Voucher rental assistance statewide. The Housing Choice Voucher program, formerly known as Section 8, funded by the U.S. Department of Housing and Urban Development contracts with public housing authorities and non-profit organizations to assist low-income families, the elderly, and the disabled to afford decent, safe, and sanitary housing in the private market.
- **Division of Local Governments.** This division provides technical information to local governments on available federal and state programs, performs research on local government issues, and provides information to the Governor and General Assembly on local government needs and problems.
- **Division of Property Taxation.** This division coordinates and administers the implementation of property tax law throughout the State.

For Fiscal Year 2022, the Department was appropriated approximately \$471.6 million and 205 full-time equivalent (FTE) staff.

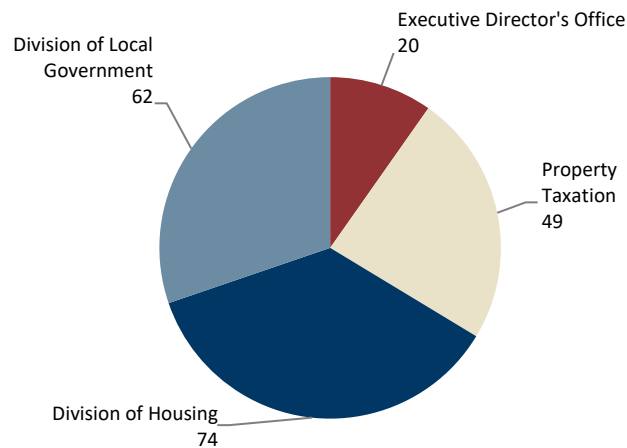
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Local Affairs Fiscal Year 2022 Appropriations
by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

**Department of Local Affairs Fiscal Year 2022 Full-Time
Equivalent Staff by Major Areas**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance**		
Department of Local Affairs	-	-	1	2	-	3
	**See Section III: Federal Awards Findings					

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department in the previous year and has not been remediated as of June 30, 2022 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Internal Controls Over State Fiscal Year End Expenditure Cutoff	
Current Rec. Number	2022-022
Prior Rec. Number(s)	2021-028
Classification	Significant Deficiency
Implementation Date	A. September 2022 B. September 2022



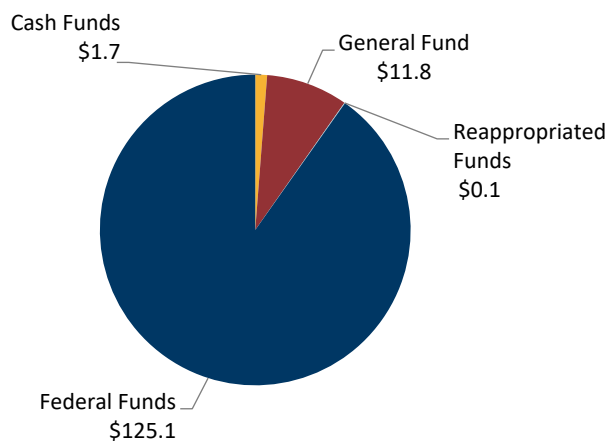
Department of Military and Veterans Affairs

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

For Fiscal Year 2022, the Department was appropriated approximately \$138.7 million and 2,515 full-time equivalent (FTE) staff.

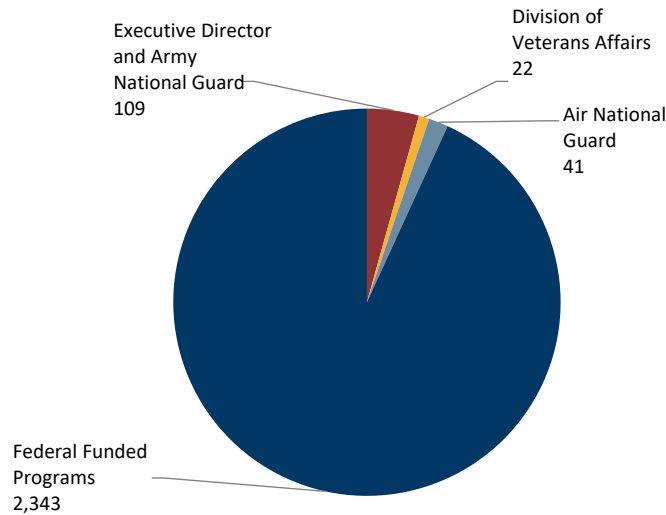
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

Department of Military and Veteran Affairs Fiscal Year 2022 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Military and Veterans Affairs Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Military and Veterans Affairs	1	-	-	-	-	1

Finding 2022-023

Internal Controls over Financial Reporting

The Department's accounting staff are responsible for all of the Department's financial reporting, including the accurate entry, review, and approval of financial transactions in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department is required to prepare its financial information in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB pronouncements, which the Department must comply with when preparing accounting transactions. For example, for Fiscal Year 2022, the Department was required to implement a new GASB statement, GASB Statement No. 87, *Leases*, (GASB 87), which required the Department to evaluate all of its lease and financing agreements for

proper accounting and reporting of the lease liabilities and related assets in accordance with this standard. GASB 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in a transaction where both parties receive or sacrifice something of approximately equal value. Under GASB 87, the Department can either be the owner of the underlying asset (lessor) or the party with the temporary right-to-use the underlying asset (lessee). Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

Department accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the Office of the State Controller (OSC) for inclusion in the State's financial statements. The OSC collects information from state departments and institutions of higher education after each fiscal year end through submitted exhibits to assist in its preparation of the State's financial statements, required note disclosures, and the *Schedule of Expenditures of Federal Awards* (SEFA).

In order for the OSC to meet its statutorily-required timeframes for the creation of the State's financial statements and SEFA, the OSC establishes various periods with specified closing dates in CORE for department entries. For example, for Fiscal Year 2022, Period 13, which closed on August 4, 2022, was available for departmental entry of adjustments and represented the OSC's closing of the State's official accounting records.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls in place and complied with the OSC's policies and procedures related to financial accounting and reporting processes and requirements, and complied with applicable accounting standards during Fiscal Year 2022.

As part of our audit testing, we analyzed the Department's CORE transactional data recorded after the OSC's Fiscal Year 2022 closing date of August 4, 2022 to identify the number and dollar amount of transactions that the Department processed after this date, and to determine if the Department was in compliance with the OSC's required departmental close date. We also reviewed the Department's exhibits submitted to the OSC for Fiscal Year 2022 and determined whether the Department's accounting staff prepared the exhibits in accordance with the OSC's *Fiscal Procedures Manual* (Manual) and the related instructions. As part of reviewing the Department's exhibits, we also reviewed the Department's timeliness and accuracy of the exhibits.

Additionally, we reviewed the Department's implementation of GASB 87, including the calculations and entries made by the Department to record lease activities in CORE. We also requested from the

Department the supporting lease agreements for purposes of testing the accuracy and completeness of the GASB 87 calculations.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- The OSC’s Manual, Chapter 1, Section 1.4, *Opening and Closing Calendar*, outlines that posting of Fiscal Year 2022 year-end adjustments were required to be completed by August 4, 2022. As of this date, all departments’ adjusted financial activity was required to be entered into CORE. Any Fiscal Year 2022 CORE entries made after that date required OSC approval.
- Section 24-30-204(3), C.R.S., requires that, “The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods.” The OSC’s closing date of August 4, 2022 aligns with this statutory requirement.
- The Manual contains specific instructions for the completion of various exhibits, including the following:
 - o Exhibit F1, *Principal and Interest Requirements to Maturity and Leases for Governmental and Internal Service Funds*, reports principal and interest requirements to maturity for leases.
 - o Exhibit F4, *Leases – Other Disclosures, State of Colorado as Lessor*, provides other disclosures for leases under the scope of GASB Statement No. 87, where the Department preparing the exhibit is a lessor.
 - o Exhibit K1, *Schedule of Federal Assistance*, is used to report federal expenditure information to the OSC to aid the OSC in preparing the State’s SEFA, which reports the total federal awards expended by the State during the fiscal year.
 - o Exhibit W3, *Changes in Right-to-Use Assets for Governmental and Internal Service Funds*, reports changes in right-to-use assets for leases.
- On an annual basis, the OSC provides due dates for submission of exhibits and financial statements in order to ensure it has complete and timely information necessary to prepare the State’s financial statements in accordance with state statute [Section 24-30-204(1), C.R.S.]. The OSC required departments to submit most of their Fiscal Year 2022 exhibits by August 16, 2022.

- GASB 87 establishes a single model for lease accounting based on the foundational principles that leases are financings of the right to use an underlying asset, known as a “right-to-use asset.” In addition, the Manual provides guidance for accounting entries, including Section 3.8.6.2, which specifies accounting entry details for the receipt of lease payments for a lessor, and Section 3.8.6.3, which provides details on the appropriate recognition of rental revenue.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” For example, internal accounting and administrative controls include policies and procedures related to fiscal year end accounting processes and exhibit reporting.
- The OSC has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

Based on our audit work, we identified issues with the Department’s financial accounting and reporting for Fiscal Year 2022. Specifically, we found the following problems:

Fiscal Year-End Department Close. The Department did not meet the OSC’s required deadline for booking their financial transactions into CORE. Specifically, the Department posted nine entries totaling about \$2.9 million between 6 to 42 days after the OSC’s closing deadline of August 4, 2022. These entries should have been made at fiscal year-end to record GASB 87 activity and amounts due to the Department at fiscal year-end.

Exhibits. The Department’s exhibits were late, not submitted at all or until we requested to review them, and/or contained errors, as follows:

- **Late and Missing Exhibits.** We determined that the Department did not meet the OSC due date for submitting some of its Fiscal Year 2022 exhibits. Specifically, the Department submitted 5 of its 10 exhibits (50 percent) between 8 and 80 days after the August 16, 2022, due date. Further, the Department did not submit 2 of the 5 exhibits until after we notified the Department they had not submitted these exhibits. In addition, the Department failed to submit the Exhibit F4 by the end of audit testwork, even though the Department had one lease agreement as a lessor during Fiscal Year 2022 and should have submitted the Exhibit.

- **Exhibit K1, *Schedule of Federal Assistance*.** During our testing, we noted the Exhibit K1 was not prepared according to the OSC's exhibit instructions. Specifically, the Department understated total federal expenditures reported on the Exhibit K1 by a net total of about \$2.8 million – the Department overstated one program's expenditures by about \$2.2 million and understated another program's expenditures by about \$5.0 million.

After we notified the Department of these errors, the Department submitted a revised Exhibit K1 to the OSC.

GASB 87. We determined that the Department did not properly recognize lease activity in accordance with the implementation requirements of GASB 87. As a lessee, the Department used incorrect lease information in the GASB 87 calculations. Specifically, the Department understated the right to use asset and lease liability by \$104,015, and the total amortization amount by \$134,221, in CORE. The right to use asset and lease liability understatement impacted amounts reported on the Exhibit W3 and Exhibit F1. In addition, the Department understated the amount of its lessor payments for Fiscal Year 2022 by about \$2,800 in CORE. Furthermore, the Department was not able to provide a lessor's lease agreement for Fiscal Year 2022, and did not record a part of the lessor's transaction, as required by the Manual. We were not able to determine the dollar impact of the missing transaction.

Why did these problems occur?

Overall, the Department did not have adequate internal controls, such as an appropriate supervisory review process, training or cross-training, and policies and procedures, in place for Fiscal Year 2022 to ensure accurate and timely accounting and reporting. Specifically:

- The Department did not adequately analyze and review the impact of GASB 87 to its accounting records. In addition, the Department did not timely record fiscal year-end amounts related to one fund to ensure the fund's year-end balance by the end of the fiscal year.
- The Department did not have documented policies and procedures in place to ensure all of its Fiscal Year 2022 activity was recorded in CORE by the OSC's closing deadline. In addition, the Department did not have a documented process or policies and procedures to ensure all required exhibits were prepared in accordance with the Manual, and submitted timely to the OSC.
- The Department experienced staff turnover in accounting staff, including its controller, during Fiscal Year 2022 and its existing employees were not cross-trained to take on the required additional responsibilities, including those related to GASB 87 calculations and OSC-required exhibits. Further, the Department did not ensure the secondary or supervisory review of exhibits and GASB 87 calculations to ensure the Department submitted appropriate and timely exhibits.

- The Department did not ensure that staff retained all documentation to support its implementation of new accounting standards.

Why do these problems matter?

Strong financial accounting internal controls, including documented policies and procedures over financial accounting fiscal year-end closing processes, are necessary to ensure that financial information is reported accurately, in a timely manner, and in accordance with generally accepted accounting principles. Without sufficient internal controls, the Department cannot ensure that it is providing timely, accurate, and complete financial information to the OSC and, ultimately, that the State's SEFA and financial statements are accurate.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-023

The Department of Military and Veterans Affairs should improve its internal controls over financial accounting and reporting by:

- A. Developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the Office of the State Controller (OSC).
- B. Instituting a supervisory review to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system, the Exhibit K1, *Schedule of Federal Assistance*, is accurate and complete, and all required exhibits are properly and timely reported to the OSC.
- C. Cross-training accounting personnel in regard to the preparation and review of exhibits, so that in the event of turnover, the controls will continue to operate as designed.
- D. Archiving documentation to support implementation of accounting standards.

Response

Department of Military and Veterans Affairs

A. Agree

Implementation Date: December 2023

Recent turn over and a lack of procedure contributed to this issue. The Department will create a controller manual that will include procedure for exhibit generation and submission. The Department will work with OSC to comply with new reporting requirements that result from updated or introduced GASB proclamations as required by the Fiscal Procedures Manual.

B. Agree

Implementation Date: December 2023

Instituting a supervisory review to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system, the Exhibit K1 is accurate and complete, and all required exhibits are properly and timely reported to the OSC.

C. Agree

Implementation Date: December 2023

The Department will crosstrain accounting staff to ensure redundancy for continued operations in the event of turnover. This will include staff specific exhibit cross training and review prior to submission.

D. Agree

Implementation Date: December 2023

The Department will ensure retention of lease documents in compliance with department policy.

Department of Personnel & Administration

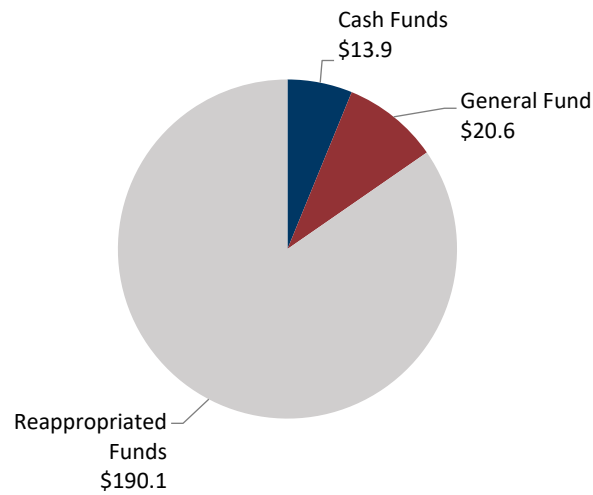
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the State's Executive Branch. The Department administers the classified personnel system, comprising 27,498 full-time equivalent (FTE) employees across the State—excluding the Department of Higher Education, which includes the State's higher education institutions—and providing general support for state departments. The Department includes the following divisions and offices:

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

For Fiscal Year 2022, the Department was appropriated approximately \$224.6 million and 412 FTE staff.

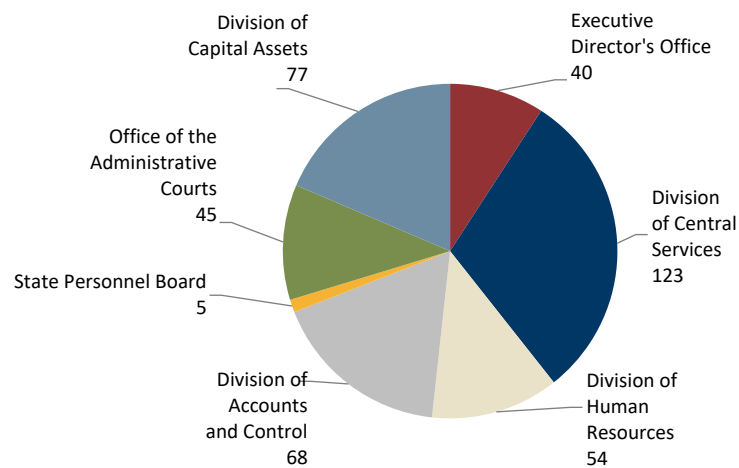
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Personnel & Administration
Fiscal Year 2022 Appropriations by Funding
Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

**Department of Personnel & Administration
Fiscal Year 2022 Full-Time Equivalent Staff
by Major Areas**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Personnel & Administration					-	-
	3	-	1	-	-	4

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 State of Colorado's financial affairs, which includes (1) the preparation and submission of the State's financial statements to the Governor and General Assembly by the statutorily-required September 20 due date, referred to as Financial Statements, and (2) preparation and issuance of the State's audited Annual Comprehensive Financial Report (Annual Financial Report).

The OSC is the functional business owner of the Colorado Operations Resource Engine (CORE), the State's accounting system. As such, the OSC is responsible for providing guidance to the various state departments on the use of CORE, overseeing certain access and information security requirements of the system, and ensuring that the system is working as intended.

Finding 2022-024

Statutory Compliance and Internal Controls Over Financial Reporting

The Office of the State Controller (OSC) is responsible for preparing the State's Financial Statements in accordance with generally accepted accounting principles (GAAP), as required in statute [Section 24-30-204(1), C.R.S.]. GAAP's overall objective is to create consistency in financial reporting to ensure reliable, concise, and understandable information for users of the financial statements. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance, such as GASB implementation guides.

In order to prepare complete and accurate financial statements after fiscal year end, OSC staff typically start at the beginning of the fiscal year with updating the Chart of Accounts in CORE that should be used by all State entities. This Chart of Accounts provides State entities with a standard set of accounting codes, such as financial statement fund categories and balance sheet, revenue, and expenditure codes, to use when recording various transactions in the Colorado Operations Resource

Engine (CORE), the State’s accounting system. At the end of the fiscal year, the OSC also requires State entities to provide certain additional financial-related information to the OSC through forms, or “exhibits.”

CORE and InfoAdvantage, CORE’s reporting application, segment accounting transactions into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and sequentially numbered subsequent periods—Period 13 through Period 16— are used, as necessary, to record any required adjusting entries to correct errors or reclassify information as may be necessary to create the State’s Financial Statements and Annual Financial Report. The OSC is statutorily responsible for ensuring that the State’s accounting records are closed annually within 35 days of fiscal year end, which is the final date allowed for transactions to be posted to Period 13, or the “close date.” The following table shows the Fiscal Year 2022 closing periods and what each of those periods represents:

Office of the State Controller’s Fiscal Year 2022 Closing Periods

	Period Close Date	Explanation of Closing Period
Period 13	August 4, 2022	Statutory close date and department’s closing period for final entry of adjustments without OSC’s intervention.
Period 14	August 9, 2022	OSC’s closing period for processing year-end recurring entries and adjustments (i.e. entries can only be made with OSC’s review and approval).
Period 15	September 20, 2022	OSC’s closing period for fiscal year-end Financial Statement presentation entries.
Period 16	December 20, 2022	OSC’s final closing period occurring from the end of Period 15 through the audit opinion date.

Source: Office of the State Auditor analysis of Fiscal Year 2022 *Fiscal Procedures Manual* closing periods.

For Fiscal Year 2022, the State was required to implement the requirements of GASB Statement No. 87, Leases (GASB 87). This standard required governmental entities to evaluate their lease agreements for proper financial statement reporting. Lease agreements, as defined by GASB 87, are contracts that convey control of the right to use another entity’s nonfinancial asset (the underlying asset), as specified in the contract, for a period of time in a transaction where both parties receive or sacrifice something of approximately equal value. Under GASB 87, State entities can either be in one of two roles: (1) the owner of the underlying asset (lessor) or (2) the party with the temporary right-to-use the underlying asset (lessee). Dependent on the role, and according to GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

In order to aid in the preparation of the Fiscal Year 2022 Financial Statements, the OSC implemented a new information system called Gravity, with the underlying purpose of collecting and summarizing exhibits submitted by all state departments, agencies, and higher education institutions (State entities). Starting in July 2022, the OSC provisioned user access to Gravity.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the OSC's internal controls over, and compliance with, its financial reporting responsibilities during Fiscal Year 2022. As part of our audit work, we reviewed the OSC's progress in implementing our prior audit recommendations. This included determining whether the State's Fiscal Year 2022 Financial Statements were accurate, complete, and prepared in accordance with GAAP, including GASB requirements, within required timeframes defined in statute, as applicable. In addition, we performed testwork to determine whether the OSC established IT governance and designed and implemented IT general controls that operated effectively over the implementation of Gravity.

As part of our Fiscal Year 2022 audit work, we reviewed and tested:

- Whether the OSC had strengthened internal controls over financial reporting, as recommended in our Fiscal Year 2021 audit recommendation. More specifically, we recommended as a result of that audit that the OSC post annual fiscal year-end payroll adjustments and labor allocation entries in CORE in a timely manner and in compliance with statutory close; ensure that new GASB statements are implemented appropriately and in a timely manner, including that any related changes to the financial accounting system, such as updates to the Chart of Accounts, are made at the beginning of the fiscal year when the applicable statement goes into effect; and provide expanded, detailed training to the State's entities on the completion and submission of exhibits in order to reduce exhibit errors and delays to the completion of the financial statements. These two issues have been outstanding for a number of years. For example, we first recommended that the OSC improve its process to implement GASBs in Fiscal Year 2018, and improve its process over payroll labor allocation starting in Fiscal Year 2015. The OSC agreed with our recommendations. As part of our Fiscal Year 2022 audit, we conducted inquiries with OSC staff and reviewed applicable supporting documentation.
- The OSC's compliance with statutory requirements regarding financial reporting timeframes. We analyzed CORE transactional data recorded after the State's Fiscal Year 2022 statutory close (Period 13) to identify the number and dollar amount of transactions processed by State entities and the OSC after that statutory closing date. We also reviewed the OSC's communications, and the accounting guidance it provided during Fiscal Year 2022, including in the OSC's *Fiscal Procedures Manual* (Manual).

- The design and effectiveness of the OSC's internal controls over the preparation and review of the financial statements, which included reviewing the OSC's implementation of GASB 87, including its tracking and analysis of departments' GASB 87-related information and the impact on the Financial Statements and Annual Financial Report.
- The design, implementation, and effectiveness of the OSC's IT governance and IT general controls related to information security over the new Gravity system, through inquiries with OSC staff and reviews of supporting documentation. This included obtaining an understanding of the IT internal controls around the system and testing the exhibit inputs and summary schedule outputs used by the OSC to prepare the Financial Statements and Annual Financial Report.

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

We determined that the OSC did not ensure compliance with the statutorily-required financial reporting timeframes for Fiscal Year 2022 and therefore, did not fully implement our prior audit recommendation related to financial reporting. Specifically, the OSC did not ensure State entities met the statutory close date of August 4, 2022, and the OSC did not implement certain GASB 87 financial reporting requirements timely. Additionally, we determined that the OSC did not establish appropriate IT governance for the new Gravity system by developing IT policies and procedures and ensuring access management controls were configured properly. The basis for our conclusions are detailed in the following section:

Statutory Close. The OSC approved and recorded a significant number of State entities' transactions after the statutorily-required August 4, 2022, deadline. Specifically, while the OSC closed the applicable period of activity (Period 13) in CORE, as of August 4, 2022, the OSC approved the posting of transactions totaling \$23.7 billion for certain State entities in CORE after this date. In addition, the OSC initiated and posted additional transactions of \$0.3 billion, which brought the overall total transactions posted after the closing deadline to \$24 billion. These transactions related to revenue, expense, capital asset, and adjustments to the financial statements, and are outlined in the following table:

Fiscal Year 2022 CORE Transactions Recorded After Statutory Close

	Period Close Date	Period Open for Number of Calendar Days	State Entity-Initiated Transactions		OSC-Initiated Transactions		OSC and State Entities Total Transactions	
			Count	Total Amount	Count	Total Amount	Total Count	Total Amount
Period 14	08-9-22	5 Days	313	\$4.5 billion	1	\$117.03	314	\$4.5 billion
Period 15	09-20-22	42 Days	327	\$16.2 billion	2	\$258.1 million	329	\$16.5 billion
Period 16	12-20-2022	91 Days	101	\$3.0 billion	5	\$18.1 million	106	\$3.0 billion
TOTAL			741	\$23.7 billion	8	\$0.3 billion	749	\$24.0 billion

Source: Office of the State Auditor analysis of CORE Periods 14, 15, and 16 accounting transactions.

The OSC has historically posted some adjustments to the State's financial accounting system after the August 4 statutory deadline, as necessary, for financial statement presentation purposes including reclassifications and recurring transactions. However, the amount of non-presentation adjustments posted after the August 4, 2022, deadline were significant and indicated that State entities were continuing to finalize their Fiscal Year 2022 accounting as late as December 2022, which does not appear to meet the intent of the 35-day closing requirement established in statute.

Section 24-30-204(3), C.R.S., requires that, "The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods." For Fiscal Year 2022, this date was August, 4, 2022.

Implementation of GASB 87. The OSC began preparing for GASB 87 implementation before the end of Fiscal Year 2021 and issued OSC guidance to departments in April/May 2021. However, the OSC's guidance continued to evolve and resulted in the OSC issuing clarifying guidance in May 2021 and April 2022. The OSC did not provide final guidance to State entities until July 2022, after the end of the fiscal year, which included necessary details required for correct entry into CORE for lease reporting under GASB 87. Eight State entities recorded GASB 87 related transactions totaling \$312.9 million after Period 13.

The OSC did not obtain significant GASB 87 information from State entities prior to the issuance of the basic financial statements on September 20, 2022, such as information needed for the capital asset and right-to-use beginning balance disclosures. The OSC staff determined in May 2022 that the exhibit data collection process would not allow State entities to report changes in right-to-use and capital asset beginning balances, because the exhibits automatically pulled beginning balance information directly from CORE that could not be subsequently modified. However, the OSC did not develop a plan to obtain the necessary information for disclosure until late November 2022.

Although Fiscal Year 2022 ending balances for capital and right-to-use assets were accurately stated, this issue required OSC staff to make \$170.1 million in manual adjustments to beginning balances to right-to-use assets in the disclosures to the financial statements in December 2022 when finalizing the financial statements.

Section 24-30-201(1)(f), C.R.S. requires the State Controller to “coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies.” In addition, Section 24-30-204(1), C.R.S., requires the State Controller to prepare financial statements in accordance with GAAP, which includes following existing GASB standards and appropriately implementing new GASB standards. The purpose of GAAP is to provide complete and accurate financial statements.

The OSC’s Fiscal Procedures Manual, Chapter 4, Section 3.8.1, Lease Accounting, states that “a lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.” This section further states that, “any contract that meets this definition should be accounted for under the GASB Statement No. 87 leases guidance, unless specifically excluded in the statement or whose value for the lease liability falls under the state’s materiality threshold.” Furthermore, Section 3.8.2, Leases under GASB Statement No. 87, states that the “State of Colorado shall use generally accepted accounting principles – GASB Statement No. 87 to determine the identification of a lease.” GASB 87, Leases, establishes a single model for lease accounting, based on the foundational principles that leases are financings of the right to use an underlying asset, known as a “right-to-use asset.” More specifically, paragraphs 92-94, establish criteria for the effective date and transition of the standard. Changes adopted to conform to the provisions of this statement should be applied retroactively by restating financial statements for all prior periods presented, for example as of July 1, 2021. Leases should be recognized and measured using the facts and circumstances that existed at the beginning of the earliest period restated. Subsequent to implementation, an entity should recognize lease activity in the period in which it occurs.

IT Governance and Access Management Internal Controls over the Gravity System.

OSC did not establish proper IT governance and failed to comply with access management requirements contained within the Colorado Information Security Policies (Security Policies), which are developed and published by the Governor’s Office of Information Technology. Specifically, the OSC had not demonstrated IT governance over the Gravity system through documented policies and procedures that establish management’s expectations for access controls, and had not provided adequate training in order to communicate management’s expectations to State entities for the proper use of the Gravity system. For example, although OSC staff stated that the introduction of Gravity was in part to improve the OSC’s and State entities’ efficiency, accuracy, and timeliness of preparing the State’s financial statements through exhibit submissions, the OSC only provisioned access for one to two users per State entity. State entities reported to us that insufficient access created challenges and delays with final exhibit preparation and submission because there were only a few key individuals authorized to perform the work.

As directed by the State Controller within his policy, Internal Control System, indicates that State entities shall use, as the framework for their system of internal controls, the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, as its framework for its system of internal control. Specifically, the Green Book states in the following areas:

- Paragraph 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization.*
- Paragraphs 6.02-6.04, Definitions of Objectives, state that management should define objectives in specific and measureable terms to enable the design of internal control for related risks that should be understood at all levels of the entity, and so that performance toward achieving those objectives may be assessed.*
- Paragraphs 11.06 and 11.07, Design Appropriate Types of Control Activities, state that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.*

Security Policies, [CISP-001 IT Access Control Management and User Security], state within the Policy and the General Responsibilities sections, specifically 8.3.1 and 8.3.2 for Business Owners—in this case, the OSC—that all agencies, except for the institutions of higher education and the general assembly, as the business owner, must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for its systems, and is responsible for following and adhering to all identified business owner requirements.

Why did these problems occur?

Overall, we determined that the OSC did not have sufficient processes and internal controls in place to ensure it complied with statutory requirements related to financial reporting, did not fully implement note disclosures required by GASB 87 in a timely manner, and did not adequately follow OIT security policy. We identified more specific causes to the problems identified as follows:

Payroll and Labor Allocation Issues. According to OSC staff, the labor allocation process and year-end payroll adjustments relies on several manual processes and staff performed verifications and reconciliations, which are prone to human error. The OSC discovered errors in the processing of fiscal year-end payroll adjustments and labor allocations for the April and June 2022 monthly payroll cycles; these errors caused delays with State entities' fiscal year-end correcting entries. The OSC eventually fixed the errors, and gave State entities direction to process closing entries in Period 14 due to the resulting impact on State entities' fiscal year-end accounting processes, which resulted in State entities entering post-closing entries after Period 13.

Implementation of new GASB Standards. The OSC incorrectly relied on a plan to perform analysis on accounting adjustments during fiscal year-end closing in order to adjust beginning balances for the capital asset and right-to-use asset tables required for GASB 87 reporting in the

financial statements, which also resulted in State entities entering GASB 87 related adjustments after Period 13.

Internal Controls around the Gravity System. OSC staff did not seek guidance from OIT to determine and document the necessary internal controls, such as policies and procedures and access management that the OSC should implement for Gravity to ensure compliance with OIT's Security Policies.

Why do these problems matter?

The State Controller is statutorily required to prepare the State's Financial Statements, which includes obtaining additional and necessary financial information from State entities. This increases the need for robust internal controls over financial reporting--including those internal controls related to the exhibits preparation and IT governance and IT general controls--that are designed, implemented, and operating effectively. In addition, the State Controller also has the responsibility to ensure the internal controls and processes to prepare the State's Financial Statements are timely and accurately communicated to State entities. The lack of robust internal controls within the OSC and communicated to State entities may cause inaccurate financial reporting and delays in the submission of the Financial Statements and the Annual Financial Report. Further, entering and approving a significant number of accounting transactions during a shortened timeframe after fiscal year end increases the chance of errors.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2021-029B, 2021-029D, and 2021-029E.

Recommendation 2022-024

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following:

- A. Reviewing and updating its current process for posting annual fiscal year-end payroll adjustments and labor allocation entries in the Colorado Operations Resource Engine (CORE) to apply the knowledge gained during the Fiscal Year 2022 closing process to ensure these postings are performed accurately, in a timely manner, and in compliance with the statutory close date going forward.

- B. Formalizing an effective implementation planning process for future Governmental Accounting Standards Board (GASB) statements to ensure an accurate and timely adoption, and communicating this plan to state entities. This implementation planning process should include, for example, estimated timetables, checklists, and/or data collection methods to ensure the OSC obtains the necessary financial information from departments prior to the beginning of the fiscal year when the applicable GASB statement goes into effect.
- C. Working with the Governor's Office of Information Technology to formalize and document IT policies and procedures, including those related to access management to ensure the Gravity system complies with Colorado Information Security Policies, and meets management's expectations. This should also include working with State entities to determine the appropriate number of user access needed for Gravity and communicating these IT policies and procedures on Gravity access and usage to State entities.

Response

Department of Personnel & Administration's Office of the State Controller

A. Agree

Implementation Date: August 2023

The OSC agrees with this recommendation. As noted in the finding, the labor allocation process and year-end payroll adjustments rely on several manual processes and staff-performed verifications and reconciliations. The OSC will evaluate and update the current processing of fiscal year-end payroll adjustments and labor allocations to ensure the payroll is accurate and posted in a timely manner.

B. Agree

Implementation Date: June 2023

The OSC agrees with this recommendation. Prior to the effective date of the standard(s), the OSC will document its plan for implementation of GASB standard(s) that identifies the anticipated impact to state entities and includes appropriate timetables, checklists, and/or data collection methods to ensure information is collected in a timely manner.

C. Agree

Implementation Date: December 2023

The OSC agrees with this recommendation. The OSC notes that it did not rely on the use of Gravity for the Fiscal Year 2022 closing cycle. Rather, the system was used to enhance OSC's historical data collection process to ensure accurate and timely receipt of department-submitted

data. The OSC will use the information learned from the first-year use of Gravity for further configuration, and procurement and distribution of departmental user licenses for Gravity's data collection module. The OSC will engage with the Governor's Office of Information Technology to formalize and document IT policies and procedures for the Gravity system to ensure compliance with the Colorado Information Security Policies as these configurations and enhancements are completed.

Finding 2022-025

System and Organization Control Reports

The OSC uses financial information in CORE to prepare the State's financial statements. Some departments and the IHEs do not use CORE as their primary accounting system and they use other IT systems for program management. Therefore, these departments and IHEs upload financial information to CORE from their IT systems.

In some cases, the departments and IHEs contract with third-party vendors (service organizations) to provide various services for some of the State's IT systems. For example, the OSC contracts with CGI as its service organization to maintain and house the CORE system infrastructure components remotely at CGI's hosting facilities. Service organizations contract with independent auditors (service auditors) to audit the service organizations' internal controls for these IT systems. The service auditors follow the guidance issued by the American Institute of Certified Public Accountants (AICPA), *Statement on Standards for Attestation Engagements* (SSAE), within AT-C Section 320, and issue System and Organization Controls (SOC) reports at the conclusion of the audit. One type of SOC report, a SOC 1 Type II (SOC 1) report, provides the service auditor's opinion on the service organization's internal controls, specifically as to whether the internal controls are suitably designed and operating effectively for a specified period.

On an annual basis, the OSC requires all departments and IHEs to provide the OSC with the list of their IT systems that contain financial information, regardless of amount. The fields the OSC sends to departments and IHEs for this data request include fields for, among others, the Information System (IS) name, brief description of the IS, whether the vendor provides a SOC 1 report and, if so, when it is received, and whether any financial data maintained by the IS feeds into CORE, and, if so, the annual amount of that data. The OSC compiles information within one spreadsheet and then determines which systems are material to the State's financial statements. OSC procedures indicate that OSC staff should track the receipt of required SOC reports, and follow up with departments and/or IHEs, as necessary, on missing reports and/or responses, including explanations as to why material systems identified by the OSC do not have SOC 1 reports available, and what compensating controls the department has in place for that system.

When the OSC, departments, and IHEs receive SOC 1 reports, they can use these reports to determine whether they can rely on the service organization's internal controls for financial

reporting. In addition, when service auditors provide a SOC 1 report with a modified opinion—which indicates that the auditor has identified internal controls that fail to meet the standard upon which they are being measured or the auditor was unable to obtain sufficient and appropriate evidence—the OSC, departments, and IHEs should determine if actions to mitigate the increased risk to financial reporting are necessary.

During Fiscal Year 2022, the OSC compiled information provided by departments and IHEs for a total of 79 IT systems. Departments and IHEs reported that 14 of the 79 IT systems receive a SOC 1 report on an annual basis. Based on the OSC’s analysis, the OSC determined that for Fiscal Year 2022, in addition to those 14 systems, an *additional* 14 systems were significant to the State’s financial reporting.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the OSC had implemented our Fiscal Year 2021 audit recommendation relating to IT service provider SOC 1 reports. As a result of that audit, we recommended that the OSC improve controls related to SOC 1 reports by establishing and implementing policies and procedures, including timelines, for performing and documenting annual risk assessments to determine the IT systems that are critical to the State’s financial reporting, identify which systems require SOC 1 reports, and track the SOC 1 report opinions. In addition, we recommended that the OSC establish and implement a process to annually update the OSC’s listing of IT systems that contain financial information significant to the State’s financial statements to ensure the list contains all systems, including a process to follow up with entities that do not respond to the OSC’s request for updates, and provide contract template information on SOC 1 reports and review contracts requiring SOC 1 reports to determine how to proceed with those contracts. The OSC agreed with our recommendation and agreed to implement it during Fiscal Year 2022.

As part of our Fiscal Year 2022 audit, we requested the OSC’s policies and procedures related to SOC 1 reports, the OSC’s IT systems listing containing all systems that contain financial information, regardless of amount, and other information regarding the OSC’s implementation of this audit recommendation, including the related supporting documentation.

How were the results of the audit work measured?

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

AICPA's SSAE [AT-C Sections 320.40(l)(ii) and (iii)] requires service auditors to issue an opinion within a SOC 1 report. When service auditors provide an unmodified opinion in a SOC 1 report, it provides reasonable assurance that a service organization has suitably designed internal controls and that those internal controls were operating effectively for a specified period. Conversely, AT-C Section 320.42 (c) states that when service auditors provide a modified opinion in a SOC 1 report, it could indicate that these internal controls were not operating effectively for a specified period.

According to the OSC's Manual, Chapter 3 Section 3.41, *Statewide System and Organizational Controls Reviews*, departments shall provide SOC reports to the OSC within 10 business days of receipt from a vendor.

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

According to the OSC's procedure, *SOC 1, Type II Risk Assessment*, on an annual basis, the OSC performs a risk assessment related to SOC 1 reports, to ensure that systems determined to be material to the State's financial statements have SOC 1 reports. Specifically, as part of the risk assessment, by June 1 each year, the departments and IHEs should provide the OSC with "an inventory" of all IT systems that contain financial information, regardless of amount, in order to allow the OSC to "independently determine which systems are material" to the State's annual financial statements, based on the OSC's comparison of the provided information to its materiality spreadsheet for the financial statements. The procedure indicates that the OSC will follow up with departments, as necessary, to ensure that all departments respond to the request for information and that by July 1, the OSC will follow up with the departments that have systems that the OSC has determined to be material to the State's financial statements to determine if a SOC 1 report is available for those systems. In situations where a department does not have a SOC 1 report for a system that is deemed to be material to the State's financial statements, the OSC's procedure indicates that the department "shall provide an explanation as to why material systems do not have these reports available, include compensating controls the department has in place for this system, and the department's plan to obtaining a SOC 1, Type II Report in the following year."

What problems did the audit work identify?

We found that the OSC did not fully implement the prior audit recommendation related to SOC 1 reports during Fiscal Year 2022. Specifically, the OSC implemented policies and procedures, including timelines, for performing and documenting an annual risk assessment analysis of the State's IT systems to determine which systems are significant to the State's financial statements—

and required SOC 1 reports from departments and IHEs. In addition, the OSC established and implemented a process to review contracts that may require SOC 1 reports. However, we found that the OSC's processes failed to identify and assess all of the State's materially-significant IT systems as well as pertinent information for other materially significant IT systems, and did not ensure that the OSC obtained and reviewed SOC 1 reports for the State's material IT systems, as follows:

- The State's new unemployment insurance benefits system implemented by the Department of Labor and Employment (CDLE) in Fiscal Year 2021, MyUI+, which processed \$1.15 billion in unemployment claims during Fiscal Year 2022, was not included in the OSC's IT systems listing for Fiscal Year 2022. OSC staff indicated that CDLE did not include MyUI+ in its IT inventory that it submitted to the OSC and, as a result, the OSC did not take steps to determine if the system required a SOC 1 report and, if required, obtain the SOC 1 report; and did not otherwise perform an assessment to determine if the OSC could rely on the service organization's internal controls for the State's financial reporting.
- The OSC did not obtain and review 10 out of 14 SOC 1 reports (71 percent) covering Fiscal Year 2022 for IT systems that the OSC had previously identified as undergoing SOC 1 reviews. As of the end of our audit in December 2022, the OSC had not followed up with departments and IHEs to obtain the reports that were not provided.
- The OSC did not obtain and review a SOC 1 report for any of the additional 14 (100 percent) IT systems identified by the OSC to be material to the State's financial statements for Fiscal Year 2022 that had not previously undergone a SOC 1 review. As of the end of our audit in December 2022, the OSC had not followed up with the affected departments and IHEs to obtain the SOC 1 report. Further, the OSC did not alternatively obtain explanations for why these material systems did not have SOC 1 reports, what compensating controls are in place for those systems, and the department's plan to obtain a SOC 1 report in the following year.
- For 15 of the 79 IT systems (19 percent) on the OSC's tracking spreadsheet, the OSC's information was incomplete, but the OSC did not follow up with the departments and higher education information that provided the information to obtain it.

Why did these problems occur?

The OSC's procedures do not provide specific guidance to address the OSC's responsibility to ensure it tracks and assesses for risk all of the State's IT systems containing financial information based on the OSC's knowledge and expertise related to the State's financial statements. For example, OSC staff indicate that they rely solely on the IT information provided by departments and IHEs for their assessment of material IT systems and the resulting receipt of SOC 1 reports and, therefore, did not follow up with CDLE regarding the omission of MyUI+ from the Department's provided IT inventory listing. However, because the OSC is solely responsible for compiling and reporting the State's annual financial statements, the OSC ultimately has responsibility for ensuring it

assesses the control environment for all of the State's financial IT systems and makes adjustments, as necessary. Therefore, the OSC's procedures should include information such as steps OSC staff should take to consider OSC staff's knowledge of potentially material IT systems compared to information provided by departments and IHEs, and to follow up with departments and IHEs to ensure the OSC has a complete listing of all financially significant IT systems and that the OSC receives all SOC 1 reports, as appropriate.

OSC staff also failed to comply with the OSC's procedure to follow up with departments and IHEs that fail to respond to the OSC's request for information on IT systems that contain financial information significant to the State's financial statements and therefore, did not ensure its IT list contained all relevant information; and to follow up with departments and IHEs with IT systems determined to be material to the State's financial statements by July 1, 2022 to determine if a SOC 1 report was available for those systems. The OSC also did not enforce its Manual requirement that departments and IHEs submit SOC reports to the OSC within 10 days of receipt.

Furthermore, the OSC did not have a formal review process of the OSC's listing of IT systems in place to identify instances where follow-up actions should be taken in order to ensure the OSC had sufficient information for its analysis of information systems, such as instances in which the OSC's list did not include a financially significant system and/or information system data was missing. The OSC indicated that the lack of follow-up actions was due to the need to prioritize other projects related to its Fiscal Year 2022 year-end financial reporting.

Why do these problems matter?

The OSC relies on information compiled from IT systems throughout the State to prepare the State's financial statements. When the OSC fails to consider how these IT systems, and the related SOC 1 reports, impact the State's financial statements, it may result in material misstatements to the State's financial statements.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2021-030A and 2021-30B.

Recommendation 2022-025

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

- A. Updating the OSC's SOC-related procedures to include a completeness check of Information Technology (IT) systems by the OSC staff that ensures staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing department- and Institution of Higher Education (IHE)-provided information to ensure all financially-significant IT systems are identified and assessed for risk, and that SOC 1 reports are obtained and reviewed timely.
- B. Ensuring staff comply with the OSC's procedure to follow-up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems and assesses the impact on the State's financial statements.
- C. Establishing and implementing a formal review process over the OSC's SOC 1 risk assessment process to ensure all of the State's financially significant IT systems are assessed for risk, that SOC 1 reports are obtained and reviewed, and that all required follow-up actions are performed.

Response

Department of Personnel & Administration's Office of the State Controller

A. Agree

Implementation Date: June 2023

The OSC agrees with this recommendation. The OSC will ensure that a completeness check of IT systems is added to the SOC-related procedures to ensure all financially-significant IT systems are identified and assessed for risk. In addition, the OSC will ensure all SOC 1 reports are obtained from departments and institutions of higher education and reviewed timely.

B. Agree

Implementation Date: June 2023

The OSC agrees with this recommendation. The OSC will follow-up with departments and institutions of higher education who fail to provide timely information to ensure that all necessary systems are identified and assessed for impact to the State's financial statements.

C. Agree

Implementation Date: June 2023

The OSC agrees with this recommendation. We will add a formal review process to the risk assessment procedure document to ensure all of the State's financially significant IT systems are assessed for risk, that SOC 1, Type II reports are obtained and reviewed, and that all required follow-up actions are performed.

Finding 2022-026

Fleet Financing Agreement Reporting

The Department's accounting staff are responsible for all of the Department's financial reporting, including the accurate entry, review, and approval of financial transactions in CORE and the reporting and timely submission of accurate fiscal year-end accounting information through exhibits to the OSC. The Department uses CORE financial transaction information to prepare its exhibits. After each fiscal year-end, the OSC uses information reported on exhibits to assist in the preparation of the State's financial statements and required note disclosures. Annually, the OSC provides instructions on financial reporting and exhibits through its Manual and also provides due dates for exhibit submission in the OSC's open/close calendar.

The Department maintains the vehicle fleet inventory that is used by a variety of state departments. As part of administering the State's fleet inventory, each fiscal year, the Department enters into a financing agreement with a financial institution to provide funding to the Department for the necessary fleet purchases. The Department will then draw upon the funds available throughout the draw period (typically 1 year), up to a specified "not-to-exceed" amount. At the conclusion of the draw period, the agreement will then require regular principal and interest payments throughout the duration of the term (typically 10 years). At the conclusion of the term of the agreement, title of the related vehicles will then transfer to the Department.

Departments must prepare financial information in accordance with GAAP, as required in statute [Section 24-30-204(1), C.R.S.]. GASB establishes GAAP for state and local government entities through the issuance of GASB statements, which the Department must comply with when preparing its financial statements. For example, the Department was required to implement a new GASB statement during Fiscal Year 2022, GASB 87, which required the Department to evaluate all of its lease and financing agreements for proper financial statement reporting of the lease liabilities and related assets in accordance with this standard.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work related to this particular finding was to determine whether the Department had adequate internal controls in place related to the accounting and financial reporting of fleet financing agreements, and to determine whether the Department adhered to financial accounting and reporting requirements as stipulated by applicable accounting standards and the OSC's Manual during Fiscal Year 2022.

As part of our audit work, we reviewed the Department's fleet financing agreements to determine if they were appropriately recorded in CORE and in accordance with GASB 87, and whether

agreements were reviewed and approved prior to being executed. In addition, we reviewed the Department's exhibits submitted to the OSC for Fiscal Year 2022 and the related supporting documentation to determine whether the Department staff prepared the exhibits accurately and in accordance with the OSC's Manual, and submitted the exhibits by the OSC's due dates.

How were the results of the audit work measured?

We measured our audit work against the following criteria:

- GASB 87 establishes a single model for lease accounting based on the foundational principles that leases are financings of the right to use an underlying asset, known as a “right-to-use asset.” The Department's fleet financing agreements do not meet the definition of a lease or a right-to-use asset, as defined by GASB 87, as title of the underlying assets transfers to the Department upon conclusion of the term.
- The OSC's Manual in Chapter 3, Section 6, *Supplemental Information for Statewide Reporting/Exhibits*, explains that the OSC uses and relies on department-prepared exhibits in the preparation of the State's Annual Financial Report. The Manual also noted that August 16, 2022 was the due date for most department-prepared exhibits to be submitted to the OSC for Fiscal Year 2022 reporting. The Manual contains specific instructions for the completion of various exhibits, including the following:
 - *Exhibit C1, Schedule of Changes in Long-Term Liabilities*, is used to report the gross increases and decreases in long-term liabilities.
 - *Exhibit F1, Principal and Interest Requirements to Maturity for Leases and Subscription Based Information Technology Agreements (SBITAs)*, is used to report principal and interest requirement to maturity for leases and SBITAs.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, prepared by the OSC, requires that all state departments shall “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” An example of an internal control includes adequate review of exhibits and the underlying CORE transactions that the Department uses to prepare these exhibits.

What problems did the audit work identify?

We found that the Department did not properly classify its fiscal year-end liability for financed purchase agreements related to its fleet. Specifically, while the Department properly identified that its fleet purchase agreements were not leases under GASB 87, the Department improperly classified

the related long-term liabilities for these agreements as lease liabilities rather than notes payable. This improper classification caused the following errors:

- The Department overstated lease liabilities and understated notes payable by approximately \$66.0 million in CORE.
- The Department incorrectly reported \$66.0 million as lease liabilities rather than notes payable on its Exhibit C1.
- The Department incorrectly included \$66.0 million associated with the lease activity on its Exhibit F1 but should not have reported any activity on the Exhibit.

After we brought the errors to the Department staff's attention, the Department made a correcting entry in CORE and submitted corrected Exhibits C1 and F1 to the OSC on November 8, 2022, approximately 10 weeks after the due date.

Why did these problems occur?

The Department did not have effective internal controls over classification of its year-end liability for financed purchase agreements during Fiscal Year 2022. Specifically, the Department did not have an adequate supervisory review process over the fleet accounting transactions that the Department used to help prepare the Exhibit C1 and F1 to ensure they were appropriately classified in CORE and properly reported to the OSC.

Why do these problems matter?

Without adequate controls in place over financial activities, the Department is not ensuring compliance with GAAP for the State's financial reporting nor the accurate and timely completion of its reported financial information and, ultimately, the State's financial statements.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-026

The Department of Personnel & Administration should strengthen its internal controls over its classification of its year-end liabilities for financed purchased agreements by instituting an adequate supervisory review of the fleet accounting transactions used to help prepare the Exhibit C1, *Schedule of Changes in Long-Term Liabilities*, and F1, *Principal and Interest Requirements to Maturity for Leases and Subscription Based Information Technology Agreements*, to ensure that they are accurately recorded in the

Colorado Operations Resource Engine (CORE), the State's accounting system, and properly reported to the Office of the State Controller.

Response

Department of Personnel & Administration

Agree

Implementation Date: November 2022

The Department agrees with the recommendation, and will add a procedure during the year-end closing process to review the schedule of long-term liabilities to ensure that they are properly classified in the State's accounting system, and that the preparation of related Exhibits align with these classifications.

Department of Personnel & Administration

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Department of Personnel & Administration (Department) in the previous year and has not been remediated as of June 30, 2022 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Statutory Compliance and Internal Controls Over Financial Reporting		
Current Rec. Number	2022-027	
Prior Rec. Number(s)	2021-029	
Classification	Material Weakness	
Implementation Date(s)	A. [1] B. [1] C. December 2023	D. [1] E. [1]

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

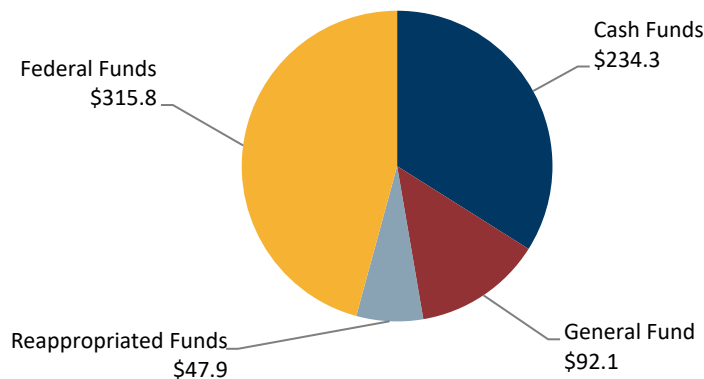
Department of Public Health and Environment

The Department of Public Health and Environment (Department) is solely responsible, according to statute [Section 25-1-101, C.R.S.], for protecting and improving the health of the people of Colorado and protecting the quality of Colorado's environment.

For Fiscal Year 2022, the Department was appropriated approximately \$690.1 million and 1,578 full-time equivalent (FTE) staff.

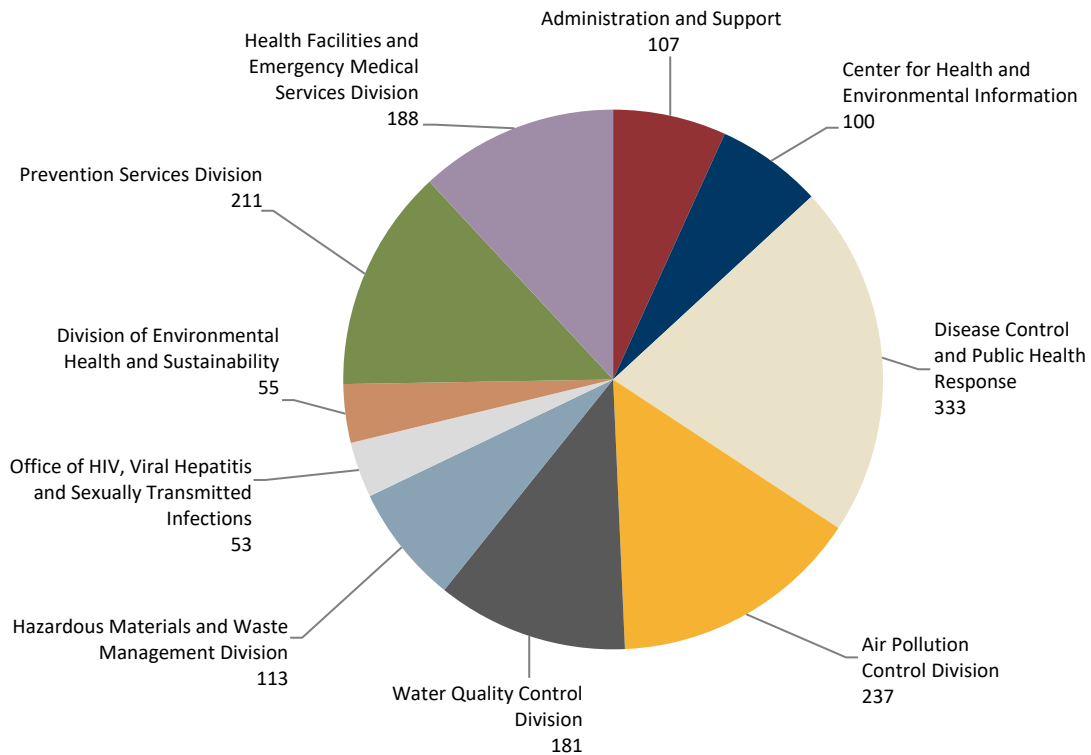
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

Department of Public Health and Environment Fiscal Year 2022 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Public Health and Environment Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Public Health and Environment	-	-	2	-	-	2
	-	-	2	-	-	2

Finding 2022-028

Internal Controls Over Inventory Adjustments and Valuation

During Fiscal Year 2022, the Department was responsible for administering and organizing testing and vaccination sites as part of responding to the COVID-19 public health emergency. The Department purchased supplies and maintained inventory for these sites and received a large

amount of inventory of testing kits, vaccines, and other supplies directly from the federal government, referred to as contributed inventory.

As of June 30, 2022, the Department had approximately \$56.9 million in inventory, with approximately \$44.5 million in COVID-19-related inventory received directly from the federal government and \$12.4 million in COVID-19- and non-COVID-19-related supplies purchased by the Department.

The Department stores the inventory in its laboratories and warehouses. The laboratories contain the inventory needed for immediate use, the laboratory warehouse contains inventory to replenish laboratory needs, and the off-site warehouse is used to primarily store excess or overflow inventory that then replenishes the laboratory warehouse or is distributed to local public health agencies. The Department has a policy requiring that staff count and reconcile the inventory maintained at the Department's laboratory against Department records on a daily basis. On an annual basis, Department staff count all warehouse and laboratory inventory, which is tracked in both an inventory management system and in spreadsheets. The Department's annual count of inventory includes using inventory system printouts and other spreadsheets which are to represent the full inventory listing when combined. The Department uses this annual count as the basis for an annual adjustment to the inventory account balance within the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department determines its valuation of contributed inventory using estimates of the fair value of inventory.

During Fiscal Year 2022, the Department engaged a third-party contractor to analyze the Department's inventory systems and processes in order to identify issues and recommend solutions. The Department also tasked the third-party contractor with performing a count of the Department's inventory as of the end of the year. Specifically, the contractor performed a sample count of inventory on June 6, 2022 and Department staff conducted its full annual count of inventory on the same day. The Department updated its annual count of inventory through June 30, 2022, based on purchases, donations, and usage of inventory after the annual count on June 6, 2022.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over inventory and to determine whether inventory accounts were properly stated for Fiscal Year 2022.

We reviewed the Department's internal controls over inventory, which included performing a physical inspection on June 29 and June 30, 2022 of a sample of 30 items from the Department's inventory tracking sheets after the Department's inventory count was performed; reviewing the Department's determination of its fiscal year-end inventory valuation, which included a review of

the estimated acquisition price of inventory donated to the Department; and reviewing the Department's inventory reconciliation information to determine if inventory accounts were properly stated as of June 30, 2022.

An additional purpose of our work was to review the Department's progress in implementing our Fiscal Year 2021 audit recommendations related to its internal controls over inventory. During that audit, we recommended that the Department implement a process requiring that its inventory be valued on a regular basis during the fiscal year and timely after fiscal year end. We also recommended that the Department establish a consistent unit of measurement for inventory counts and require that monthly inventory counts are performed and reconciled timely. Further, we recommended that the Department ensure that all inventory adjustments are recorded in CORE timely and prior to the Office of the State Controller's (OSC) deadline for end-of-fiscal year closing accounting entries.

How were the results of the audit work measured?

We measured our results against the following criteria:

- The OSC's *Fiscal Procedures Manual* (Manual), Chapter 3, Section 3.13, *Prepaid Expenses and Consumable Inventories*, requires that consumable inventories totaling \$100,000 or more per location be inventoried annually and recorded on the Department's balance sheet as of the last business day of June.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, issued by the State Controller, states that the Department "shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules". This would include the Department having policies for tracking inventory and performing periodic, such as monthly, inventory reconciliations.
- The Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, as clarified by *Comprehensive Implementation Guide* Z.33.4, requires that donated commodities be recorded as revenue at acquisition value when all eligibility criteria are met, which is typically when the commodities are received.

What problems did the audit work identify?

The Department did not ensure that it appropriately tracked and safeguarded its inventory during the fiscal year and accurately recorded its inventory in its financial records at fiscal year end. Specifically, we found the following issues:

- During our testing performed on a sample of Department staff year-end inventory counts, we noted that the quantity in the Department's inventory system and tracking spreadsheets did not agree to the inventory on hand for 23 of the 30 inventory items we sampled (77 percent). Based on the differences in the sample count compared to the staff inventory count, the value of the inventory noted in the system and on the tracking spreadsheets exceeded the inventory on-hand by approximately \$2.0 million. The Department booked an adjusting entry in CORE on July 22, 2022 to correct this issue and to properly record inventory as of the end of the fiscal year.
- During our testing performed on a sample of Department staff inventory counts, we noted that there were inventory items selected as part of the sample count that were not included in the Department's inventory system or tracking spreadsheets. The inventory items missing from the Department's inventory system and tracking spreadsheets included gloves, masks, and pipette tips—a total value of \$247,712 based on the quantity of items counted and average unit price. The Department booked an adjusting entry in CORE on July 22, 2022 to correct this issue and to properly record inventory as of the end of the fiscal year.
- During our testing over the estimated acquisition price of inventory donated to the Department, we noted that the Department did not retain documentation supporting the estimated acquisition unit prices it used to value and record \$52.1 million in donated inventory in its financial records during Fiscal Year 2022. We selected a sample and tested \$39.9 million of the \$52.1 million in inventory donated to the Department during Fiscal Year 2022 and requested that the Department recreate the supporting documentation in response to the audit procedures; we noted no exceptions within the \$39.9 million tested.
- The Department staff inventory count performed on June 6, 2022 improperly excluded certain inventory items that were considered to be in use or set aside and the contractor did not identify these improperly excluded items through its partial count, either. During our testing performed on June 29, 2022 and June 30, 2022 of a sample of Department staff inventory counts, these inventory items were still on hand. The Department performed an updated count of these inventory items after June 30, 2022 along with an estimate of inventory used during that time period, resulting in approximately \$8.4 million in additional inventory recorded. The Department booked an adjusting entry in CORE on July 22, 2022 to correct this issue and to properly record inventory as of the end of the fiscal year.

Why did these problems occur?

The Department did not fully implement the prior audit recommendation by not having adequate processes in place to track and value its inventory during Fiscal Year 2022, including the significant volume of COVID-19-related supplies it purchased and received from the federal government. Specifically, Department staff did not retain sufficient documentation of the counts performed by Department staff or the estimated acquisition values for donated inventory calculated by

Department staff. In addition, the external contractor engaged by the Department to perform a count of inventory only counted a sample of inventory due to unclear instructions from the Department, which limited the effectiveness of the external contractor's count in determining the ending inventory quantities. Further, the Department does not have a policy in place to require all inventory of the Department to be tracked in a consistent manner within the same tracking system or to require that monthly inventory counts are performed and reconciled timely to the inventory records with documented approval of the inventory count by a second individual.

Why do these problems matter?

Without strong internal controls over inventory, the Department cannot ensure that its inventory records are accurate and that its inventory is safeguarded. This is especially important in cases such as the COVID-19 pandemic when the Department is charged with safeguarding a significant influx of supplies and ensuring that the inventory is appropriately valued on its books. Internal control weaknesses, such as an inconsistent process and lack of oversight over tracking and valuing inventory, increases the risk of accounting misstatements and inventory losses.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations 2021-036A, 2021-036B, and 2021-036C.

Recommendation 2022-028

The Department of Public Health and Environment (Department) should strengthen its internal controls to ensure that its inventory is properly tracked and safeguarded by:

- A. Retaining documentation of the inventory counts performed by Department staff with sufficient detail of the date of the count, the inventory counted, and unit of measurement used when counting inventory.
- B. Retaining documentation of the cost of inventory, including estimated acquisition cost for inventory donated to the Department.
- C. Implementing a policy that requires all inventory of the Department to be tracked in a consistent manner within the same tracking system and requiring that monthly inventory counts are performed and reconciled timely to the inventory records with documented approval of the inventory count by a second individual.
- D. Ensuring the external contractor counts all inventory rather than a sample of inventory.

Response

Department of Public Health and Environment

A. Agree

Implementation Date: June 2023

The Disease Control and Public Health Response (DCPHR) has developed Standard Operating Procedures (SOP) that will ensure all documentation, for all inventory counts, will be retained to include count cards, dates, unit of measurement. These cards will be stored both digitally and on site at the warehouse.

B. Agree

Implementation Date: June 2023

The DCPHR will be utilizing CORE's inventory module for all purchased items which will enable us to track the cost of goods purchased. In addition, we have added a procedure in the SOP to include estimated costs for all donated items in CORE and retain all research documentation for donated items that will illustrate how cost estimates were reached. These items have historically been documented in CORE and will continue that practice moving forward.

C. Agree

Implementation Date: June 2023

The Department started utilizing the CORE inventory module in FY23. The Department Fiscal Procedure Manual is being updated to outline the utilization of CORE for all inventory, and to include regular counts and reconciliation with documented approval by a second individual. In addition, detailed procedures have been created in the DCPHR's SOP to ensure this requirement has been met.

D. Agree

Implementation Date: June 2023

The DCPHR will be procuring a third party contractor to conduct fiscal year end annual inventory count of all inventory each year moving forward. The instructions from Accounting to count all inventory were not interpreted correctly by the Lab inventory staff, and going forward, proper oversight from Accounting will ensure all inventory will be counted.

Finding 2022-029

Internal Controls Over Financial Reporting

The Department accounting staff are responsible for the Department's financial accounting and reporting, including the accurate and timely entry of financial transactions into CORE. The Department's accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the OSC for inclusion in the State's financial statements.

In order for the OSC to meet its statutorily required timeframes for the creation of the State's financial statements, the OSC establishes various periods with specified closing dates in CORE for department entries. Specifically, for state departmental purposes, for Fiscal Year 2022, Period 13 represented the departmental financial accounting closing period, and Periods 14 through 16 represented the final periods for post-closing adjustments, after the State's statutorily-required financial close on August 4, 2022.

The OSC is required to prepare the State's financial statements in accordance with generally accepted accounting principles (GAAP). GASB establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance such as GASB implementation guides, which the OSC must comply with when preparing its financial statements. The OSC has established certain guidelines that require the Department to be responsible for the financial reporting of grant revenue. This includes ensuring that grant revenue is recognized when there is a qualifying expense.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to obtain an understanding of the Department's internal controls relevant to the audit to design audit procedures, which included assessing the adequacy of the Department's internal controls over accounting and financial reporting activities during Fiscal Year 2022.

We obtained an understanding of the Department's internal controls over account balances, financial processes, and fiscal year-end close processes. We specifically performed the following:

- Obtained and analyzed the Department's CORE transactional data recorded after Period 13, which had a closing date of August 4, 2022, to determine whether additional activities were required to be recorded by the Department for Fiscal Year 2022.
- Once an error was found by OSC regarding one of the Department's Period 13 entries, we reanalyzed the revenues and expenditures recorded in CORE for Fiscal Year 2022 to determine whether any further adjustments were required.

- Reviewed the Department’s exhibits and related supporting documentation prepared and submitted to the OSC for Fiscal Year 2022 to determine whether the Department’s accounting staff prepared this information in accordance with the OSC’s Manual.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- The State Fiscal Rule 1-2 (3.5), *Internal Controls*, issued by the OSC, states that “A State Agency or Institution of Higher Education shall complete a pre-audit of all accounting documents and financial transactions prior to recording the documents on the State Financial System or on a State Agency or Institution of Higher Education Financial System, and prior to making payment. State Agencies and Institutions of Higher Education shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form). A State Agency or Institution of Higher Education shall consider the factors of risk, cost, and business requirements when establishing these internal controls.”
- The OSC’s Manual, Chapter 1, Section 1.4, *Opening and Closing Calendar*, outlines that posting of Fiscal Year 2022 year-end adjustments were required to be completed by August 4, 2022. As of this date, all departments’ entries (which includes the Department’s entries) to record year-end adjustments were required to be entered into CORE. Any entries made after that date required the OSC’s approval.
- The OSC’s Manual, Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives*, states that one of the objectives of the State of Colorado reporting is “maintaining accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements.”
- GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, paragraph 20 (c) establishes eligibility requirements for nonexchange transactions for reimbursements. Nonexchange transactions include grant revenues. Paragraph 21 requires recognition of receivables and revenues when those requirements established in paragraph 20 have been met.
- The OSC’s Manual, Chapter 3, Section 2.1, *Office of the State Controller Diagnostic Reports in info.Advantage*—the OSC’s software application used to report information entered into CORE—states that, “The OSC produces diagnostic reports to assist with ensuring that year-end balances in general ledger accounts and supplementary information are materially correct. For these reports to be useful, departments must review them throughout the year and timely at fiscal year-end.”

What problem did the audit work identify?

During the audit, we identified one area needing improvement related to the Department's internal controls over financial reporting. Specifically, we noted the following:

Fiscal Year-End Closing Process

The Department did not record a transaction related to grant revenue totaling approximately \$35.5 million that should have been recognized and recorded during Fiscal Year 2022. Specifically, the Department failed to record the revenue and receivable that the Department should have recorded related to the federal reimbursement of expenditures under the Coronavirus State and Local Fiscal Recovery Fund program. After Department staff were notified of this error by the OSC, the Department made adjustments to the accounting records to accurately record the revenue and intergovernmental receivable due from the U.S. Department of Treasury. The adjustment was made in CORE on December 8, 2022, which was 126 days past the OSC's due date—August 4, 2022—for department-recorded adjustments.

We did not identify any additional required transactional activities to be recorded by the Department for Fiscal Year 2022.

Why did this problem occur?

The problem occurred because the Department lacked adequate internal controls over financial reporting for Fiscal Year 2022. Specifically, the Department failed to follow its policies and procedures to record grant revenue when there is a qualifying expense, as required by GAAP. In addition, the Department's process for reconciling grant revenues did not detect this error timely. Further, the Department did not perform fund balance diagnostics through fiscal year end to identify errors in grant revenue recognition.

Why does this problem matter?

Without adequate internal controls in place over the financial reporting process to ensure that all financial transactions are recorded properly, the Department cannot ensure the accuracy, timeliness, and completeness of its reported financial information and, ultimately, the State's financial statements.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-029

The Colorado Department of Public Health and Environment (Department) should strengthen its internal controls over financial reporting by documenting and implementing the procedures necessary to prepare the Department's financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine (CORE), the State's accounting system. These procedures should specifically include the process to incorporate diagnostics for all periods (including post-closing periods) to identify errors in revenue recognition compared to federally funded expenditures.

Response

Colorado Department of Public Health and Environment

Agree

Implementation Date: June 2023

As is the case with other departments, the unprecedented influx of federal revenue during FY 2020-21 and FY 2021-22 placed extreme pressure on CDPHE's systems of financial review, causing the timely entry of this adjustment to be missed.

To correct the oversight, the Department has engaged the receivable module in CORE for the majority of its Federal revenue sources. We have also implemented supervisory and process changes to ensure that all revenue is recorded timely moving forward. The utilization of the CORE module will be reflected in the department Fiscal Procedures Manual, and diagnostic reports will continue to be utilized in month-end closing processes.



Department of Public Safety

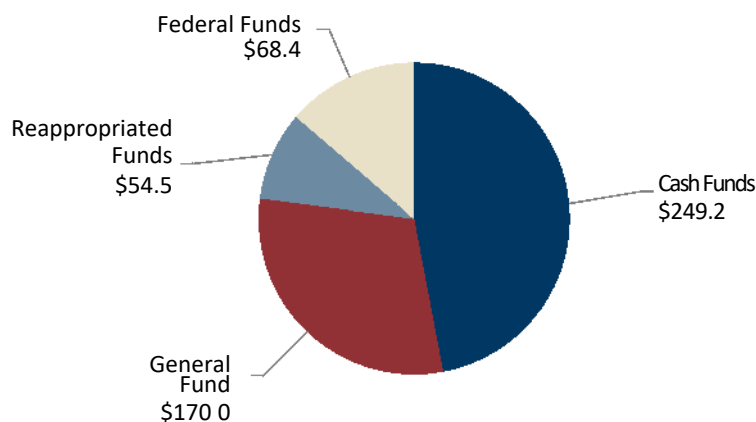
The Department of Public Safety (Department) is responsible for providing a safe environment for the citizens of Colorado. The Department operates according to statute [Section 24-1-128.6, C.R.S.] and comprises an Executive Director's Office and the following five divisions:

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

For Fiscal Year 2022, the Department was appropriated approximately \$542.1 million and 1,983 full-time equivalent (FTE) staff.

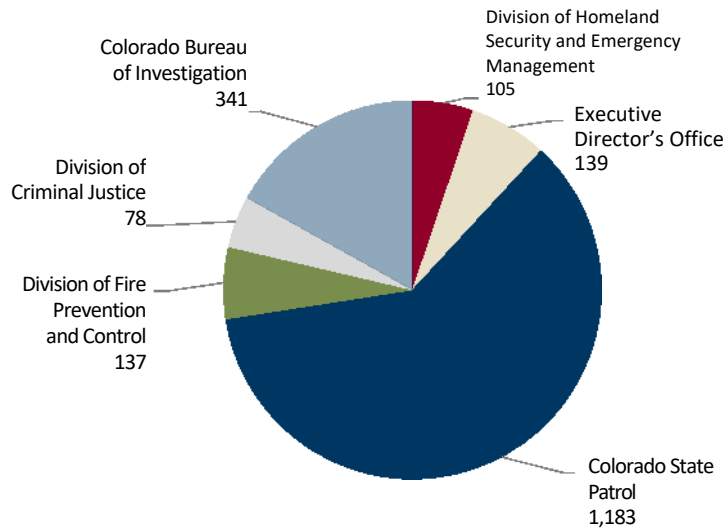
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Public Safety Fiscal Year 2022
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Public Safety Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Public Safety	1	-	-	-	-	1

Finding 2022-030

Internal Controls Over Financial Reporting

The Department's accounting staff are responsible for the financial accounting and reporting of the Department, including the accurate and timely entry of financial transactions into the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department's accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the Office of the State Controller (OSC) for inclusion in the State's financial statements.

In order for the OSC to meet its statutorily required timeframes for the creation of the State's financial statements, the OSC establishes various periods with specified closing dates in CORE for department entries. Specifically, for state departmental purposes, for Fiscal Year 2022, Period 13 represented the departmental financial accounting closing period, while Periods 14 through 16

represented the final periods for post-closing adjustments, after the State's statutory close on August 4, 2022.

The OSC is required to prepare the State's financial statements in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance such as GASB implementation guides, which the OSC must comply with when preparing its financial statements. The OSC has established certain guidelines that require the Department to be responsible for the financial reporting of grant revenue. This includes recognizing grant revenue when there is a qualifying expense.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to obtain an understanding of the Department's internal controls relevant to the audit to design audit procedures, which included assessing the adequacy of the Department's internal controls over accounting and financial reporting activities during Fiscal Year 2022.

We obtained an understanding of the Department's internal controls over account balances, financial processes, and fiscal year-end close processes. We specifically performed the following:

- Obtained and analyzed the Department's CORE transactional data recorded after Period 13—closing date of August 4, 2022—to determine whether additional activities were required to be recorded by the Department for Fiscal Year 2022.
- Once the OSC found an error regarding one of the Department's Period 13 entries, we reanalyzed the Department's CORE transactional data recorded after Period 13 to identify the number and dollar amount of transactions processed by the Department after the OSC's statutory deadline for closing the State's books to determine whether any further adjustments were required.
- Reviewed the Department's exhibits and related supporting documentation prepared and submitted to the OSC for Fiscal Year 2022 to determine whether the Department's accounting staff prepared this information in accordance with the OSC's *Fiscal Procedures Manual* (Manual).

How were the results of the audit work measured?

We measured the results of our audit against the following:

- The State Fiscal Rule 1-2 (3.5), *Internal Controls*, issued by the OSC states that “A State Agency or Institution of Higher Education shall complete a pre-audit of all accounting documents and

financial transactions prior to recording the documents on the State Financial System or on a State Agency or Institution of Higher Education Financial System, and prior to making payment. State Agencies and Institutions of Higher Education shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form). A State Agency or Institution of Higher Education shall consider the factors of risk, cost, and business requirements when establishing these internal controls.”

- The OSC’s Manual, Chapter 1, Section 1.4, *Opening and Closing Calendar*, outlines that posting of Fiscal Year 2022 year-end adjustments were required to be completed by August 4, 2022. As of this date, all departments’ entries (which includes the Department’s entries) to record year-end adjustments were required to be entered into CORE. Any entries made after that date required the OSC’s approval.
- The OSC’s Manual, Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives*, states that one of the objectives of the State of Colorado reporting is “maintaining accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements.”
- GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, paragraph 20 (c) establishes eligibility requirements for nonexchange transactions for reimbursements. Nonexchange transactions for reimbursements are when a government receives or gives value without directly giving or receiving equal value in exchange and there is no clear link between services provided and supporting revenues. Paragraph 21 requires recognition of receivables and revenues when those requirements established in paragraph 20 have been met.
- The OSC’s Manual, Chapter 3, Section 2.1, *Office of the State Controller Diagnostic Reports in infoAdvantage*—the OSC’s software application used to report information entered into CORE—states “The OSC produces diagnostic reports to assist with ensuring that year-end balances in general ledger accounts and supplementary information are materially correct. For these reports to be useful, departments must review them throughout the year and timely at fiscal year-end.”

What problem did the audit work identify?

During the audit, we identified one area needing improvement related to the Department’s internal controls over financial reporting. Specifically, we noted the following:

Fiscal Year-End Closing Process

The Department did not record a transaction related to grant revenue totaling approximately \$241.8 million that should have been recognized and recorded during Fiscal Year 2022. Specifically, the Department failed to record revenue for federal COVID-19 pandemic-related expenditures incurred

by the Department of Public Health and Environment (CDPHE) that CDPHE then billed to the Department—which were at that point considered earned, or “recognized” by the Department. After Department staff were notified of this error by the OSC, the Department made adjustments to its accounting records to accurately record the revenue and a related intergovernmental receivable due from the U.S. Department of Treasury. Department staff made the adjustment in CORE on December 8, 2022, which was 126 days past the OSC’s due date of August 4, 2022 for department-recorded adjustments.

We did not identify any additional transactional activities required to be recorded by the Department for Fiscal Year 2022.

Why did this problem occur?

The problem occurred because the Department lacked adequate internal controls over financial reporting for Fiscal Year 2022. Specifically, the Department failed to follow its policies and procedures to record grant revenue when there is a qualifying expense, as required by GAAP. The Department received notification of a pending reimbursement request from CDPHE and recorded the additional expenditure in Period 15 on September 16, 2022, but did not record the corresponding revenue or receivable entry until December 8, 2022, after the OSC notified it of the error. According to the Department, it received the reimbursement request from CDPHE just before the OSC’s due date of August 4, 2022 for all post-closing entries to be made, but the Department received subsequent correcting information provided to OSC requiring a post-closing entry on September 16, 2022. The Department did not perform diagnostics through fiscal year-end to identify errors in grant revenue recognition related to the post-closing entry. Finally, a breakdown in communication between CDPHE and the Department contributed to the subsequent post-closing entry and untimely revenue recognition.

Why does this problem matter?

Without adequate internal controls in place over the financial reporting process to ensure that all financial transactions are recorded properly, the Department cannot ensure the accuracy, timeliness, and completeness of its reported financial information and, ultimately, the State’s financial statements.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-030

The Colorado Department of Public Safety (Department) should strengthen its internal controls over financial reporting by following its established procedures for preparing the Department's financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine (CORE), the State's accounting system. This includes ensuring that staff incorporate diagnostics for all periods—including post-closing periods—to identify errors in revenue recognition, and provide more open and regular communication with departments that receive reimbursements for federally-funded expenditures through the Department.

Response

Colorado Department of Public Safety

Agree

Implementation Date: June 2023

Some unusual circumstances occurred during the close process of Fiscal Year 2022 and consequently we overlooked an important part of our normal review process. We will implement internal processes to continuously monitor diagnostic reports throughout each phase of the fiscal year end close and will ensure that required GAAP entries are not missed in the future. We will continue to facilitate improved communications with other departments to allow us to provide the most accurate financial information to perform our duties and responsibilities.

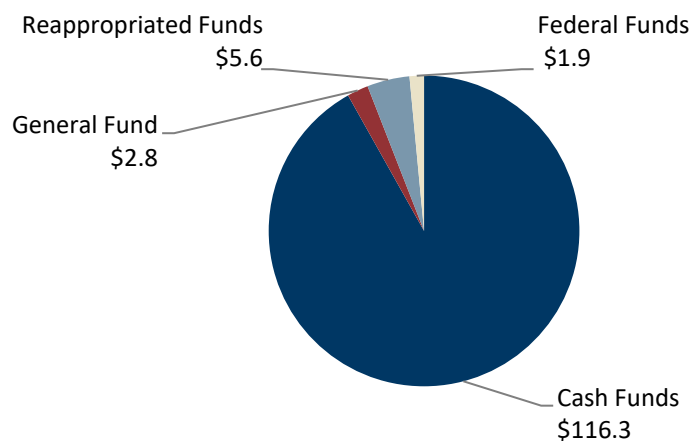
Department of Regulatory Agencies

The Department of Regulatory Agencies (Department) is responsible for managing licensing and registration of multiple professions and businesses, implementing regulation for Colorado industries, and protecting consumers. The Department is responsible for more than 40 boards, commissions, and advisory committees, which are charged with administering more than 50 regulatory programs comprising more than 886,000 individual licensees and approximately 65,000 businesses and institutions.

For Fiscal Year 2022, the Department was appropriated approximately \$126.6 million and 636 full-time equivalent (FTE) staff.

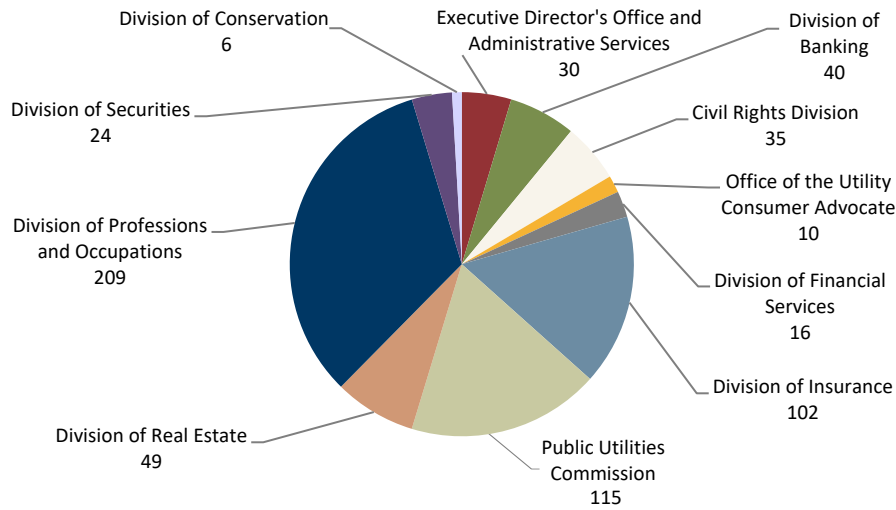
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Regulatory Agencies Fiscal Year 2022
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Regulatory Agencies Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Regulatory Agencies					-	-
	1	-	-	-	-	1

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Department in the previous year and has not been remediated as of June 30, 2022 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and within Section IV: Prior Audit Recommendations of this report.

Internal Controls Over Financial Reporting	
Current Rec. Number	2022-031
Prior Rec. Number(s)	2021-037
Classification	Material Weakness
Implementation Date	December 2022

Department of Revenue

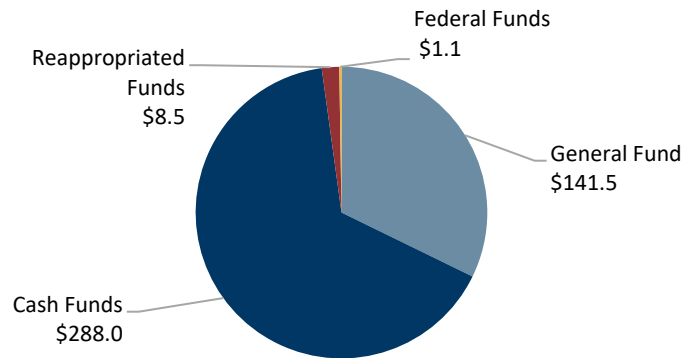
The Department of Revenue (Department) is responsible, according to statute [Section 24-35-108, C.R.S.], for collection of state taxes. Within its jurisdiction, the Department also collects delinquent taxes, assessments, and licenses; assists the Attorney General in the prosecution of any legal actions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

- 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 Plan and International Fuel Tax Act programs. In Fiscal Year 2022, the Division collected approximately \$649.1 million in taxes and fees.
- Administering the State Lottery, which grossed nearly \$826.9 million in ticket sales during Fiscal Year 2022. Of this amount, approximately \$73.1 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 2022, the Department collected approximately \$2.59 billion in taxes and fees on behalf of these entities.
- Collecting taxes and fees for the Highway User Tax Fund (HUTF) which is primarily for the benefit of highway maintenance projects in the State. In Fiscal Year 2022, the Department collected approximately \$653.0 million for the HUTF.
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross gaming proceeds totaled about \$20.2 billion during Fiscal Year 2022. The Department's Division of Gaming collected about \$2.8 billion in gaming taxes on these proceeds.
- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

In Fiscal Year 2022, the Department was appropriated approximately \$439.1 million and 1,626 full-time equivalent (FTE).

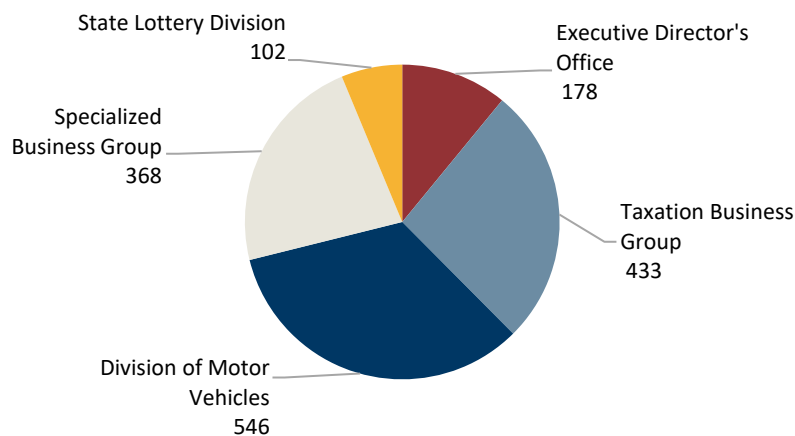
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Revenue Fiscal Year 2022 Appropriations
by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

**Department of Revenue Fiscal Year 2022 Full-Time
Equivalent Staff by Major Areas**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Revenue	-	-	2	-	-	-
	-	-	2	-	-	2

Finding 2022-032

Revenue Accruals

Each year, the Department records the estimated amount of taxes owed by Colorado taxpayers—but not yet received by the Department as of June 30—into the Colorado Operations Resource Engine (CORE), State’s accounting system. The Office of the State Controller (OSC) uses the data in CORE to prepare the State’s Financial Statements. The Department also records in CORE the amount of tax refunds owed, but not yet paid, by the Department to taxpayers as of June 30. This is due to the timing of when taxpayers file their tax returns and make their payments. For example, if the tax return is filed in October 2022 for the 2021 tax year filing and the taxpayer is owed a refund, the Department will need to record the refund as part of its Fiscal Year End 2022 accounts payable balances. The process for the Department to calculate these estimates is known as the tax accrual process. The Department estimates fiscal year-end tax accruals based on the Department’s historical collection patterns, revenue forecasts for July 2021 through June 2022 provided by the Office of State Planning and Budgeting (OSPB), and fiscal year-end tax collection reports from the Department’s tax processing system known as GenTax.

The Department has several fiscal year-end tax accruals to estimate, including both short-term and long-term accruals for business taxes (i.e. sales tax, use tax, etc.), severance withholding taxes, income taxes, and fiduciary activities. Short-term accruals are amounts expected to be collected (i.e. receivables) or refunds to be paid (i.e. payables) by the Department within one year. Long-term accruals are amounts expected to be collected or refunds to be paid by the Department after one year or more.

The Department’s accounting division uploads the accrual amounts into CORE via an Automated Document Submission (ADS) upload template. Due to the number of accruals being entered during the fiscal year-end process, the accounting division separates the estimates into batches that are uploaded on separate ADS templates and subsequently, separate CORE journal entry documents. The Department recorded short-term tax accruals for amounts owed to the Department by taxpayers as of June 30, 2022 of approximately \$1.6 billion and long-term accruals for amounts owed to the Department by taxpayers of approximately \$184 million, or a total of \$1.8 billion. The Department also recorded short-term tax accruals for amounts owed by the Department to

taxpayers of approximately \$1.1 billion and long-term accruals for amounts owed by the Department to taxpayers of approximately \$32.0 million for a total of \$1.2 billion.

The Department also records accruals for tax refunds and receivables that are in dispute as part of their informal appeals process for taxpayers, referred to as its Tax Conferee process. The Department's Tax Conferee is responsible for considering taxpayer protests of proposed assessments and proposed disallowances of refunds issued by the Division. Through its Tax Conferee accrual process, the Department determines the tax assessments receivable and income tax refunds payable from a tabulation of open cases or records outstanding at fiscal year end. The Department maintains a workbook, the *Conferee Year-End Supporting Detail Workbook*, that contains the steps that should be performed to calculate estimates for Conferee accounts receivable and Conferee estimated refunds.

The Department also makes an accrual at fiscal year end for the Property Tax, Rent, Heat (PTC) Rebate. The PTC Rebate is a payment the Department makes to qualified Colorado residents to assist the resident with their property tax, rent, and/or heat expenses. The PTC accrual is broken out between two periods: January through June and July through December. The Department uses OSPB forecasts to make this estimate. For the fiscal year-end accruals, the Department uses the estimates for both periods to make an accurate accrual.

Receivables recorded in governmental funds that are not due within the next fiscal year should be recorded as long-term receivables with an offset to a deferred inflow of resources, which represents an acquisition of resources that is applicable to a future period. Deferred inflows related to long-term receivables must be recognized as revenue under the full accrual basis of accounting.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department's Fiscal Year 2022 tax accrual methodologies and calculations were reasonable and whether accrued taxes receivable and payables were recorded appropriately as of June 30, 2022.

We tested the Department's June 30, 2022 fiscal year-end tax accruals for business, severance, withholding, fiduciary activities, and income taxes by reviewing its tax accrual procedures and recalculating the tax accruals in accordance with these procedures. We also determined whether the accruals agreed to the supporting documents, were uploaded properly through the ADS process, and were accurately recorded in CORE.

As part of our testwork, we also reviewed the Department's Tax Conferee accruals process in order to evaluate the accuracy of the reported receivables and payable balances. We tested a sample of 25

Tax Conferee cases to determine whether the receivables were calculated accurately and the information agreed to supporting documentation. We also recalculated the Department's tabulation spreadsheets based on the Department's established policies and procedures for both open and closed cases.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- 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. The State's *Fiscal Procedures Manual* prepared by the OSC states that each agency is responsible for accurate, timely, and complete year-end accounting information. In addition, State Fiscal Rule 1-2 (3.5), *Internal Controls*, 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," and reflect the underlying realities of the accounting transaction (substance rather than form)".
- GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, as amended, states that "Preparing financial statements requires estimating the effects of future events. Examples of items for which estimates are necessary are uncollectible receivables...Future events and their events cannot be perceived with certainty; estimating, therefore, requires the exercise of judgement. Therefore, accounting estimates change as new events occur, as more experience is acquired, or as additional information is obtained."
- The OSC's *Fiscal Procedures Manual* (Manual) Section 3.1, *Preparing Accounting Estimates*, states that departments should review their current accounting estimation procedures, or accruals, to ensure they are consistent with OSC guidance. The revenue and expenditure accrual estimation methodologies must be documented, so the process and source data may be used from year to year to achieve consistency and improve the estimation methodology. An inaccurate estimate may indicate the need to research variances and use a different methodology to produce a more accurate estimate.
- The Department's year-end accruals procedures give guidance on how to calculate fiscal year-end accruals. In addition, the Department's *Tax Conferee Inventory of Accounts Receivable and Accounts Payable – Desk Reference* and *FYE Inventory of Accounts Receivable, Payable and Checks on Hand Procedures* also give guidance to Department staff on how to prepare the conferee spreadsheets. These three procedure documents give the Department's staff a step by step guide on how to prepare the accrual/estimate spreadsheets.

What problems did the audit work identify?

We identified errors with the Department's June 30, 2022 fiscal year-end accruals calculations and process. Specifically, we found the following:

- **Fiduciary Activities Accrual Upload Error.** The Department incorrectly recorded the short-term and long-term estimates/accrued receivables and deferred inflows related to fiduciary activities in CORE. Specifically, although the Department calculated a total short-term estimate for amounts due to the Department and deferred inflows for fiduciary activities at June 30, 2022 totaling approximately \$203.1 million, as a result of an error, only \$34.3 million was recorded in CORE – a difference of about \$168.7 million. In addition, although the Department calculated a total long-term estimate for amounts due to the Department and deferred inflows for fiduciary activities at June 30, 2022 totaling approximately \$3.1 million, as a result of an error, only \$2,914 was recorded in CORE – a difference of about \$3.1 million. In total, short-term and long-term estimates for amounts due to the Department and deferred inflows were understated by approximately \$171.8 million as of June 30, 2022. Once we notified Department staff of these errors, they made corrections to the amounts recorded in CORE.
- **PTC Rebate Error.** The Department recorded an accrual for amounts due to taxpayers related to the PTC Rebate for the period of July 2021 through December 2021, but failed to record an accrual for the January 2022 to June 2022 period. As a result, the Department understated its accrual for amounts due to taxpayers by approximately \$1.4 million. Once we notified Department staff of the error, they made corrections to the amounts recorded in CORE.
- **Tax Conferee Estimation Calculation Error.** The Department understated its short-term estimated Tax Conferee-related receivable balance by approximately \$388,000 and its long-term Tax Conferee-related receivable balance by \$182,000. In addition, the Department understated its short-term Tax Conferee-related payable balance by \$256,000 and understated its long-term Tax Conferee-related payable balance by \$120,000.

Why did these problems occur?

The Department lacked strong internal controls over its fiscal year-end accrual activities. First, the Department did not have an effective supervisory review over its fiscal year-end accruals, including the preparation of its Tax Conferee workbooks and the calculation of its PTC accrual. For example, the Department's ADS spreadsheets—with its estimates for amounts owed and due related to fiduciary activities—and the Tax Conferee workbooks contained formula errors that were not caught during the review process. As a result of the ADS spreadsheet error, CORE recognized the first comma in the numeric dollar amount as a decimal and erroneously reduced the amount of estimated short-term and long-term fiduciary activities recorded for Fiscal Year 2022. Second, the Department's procedures did not have a specific requirement to check or review for formula or

spreadsheet errors. Finally, the Department's *Conferee Year-End Supporting Detail Workbook* contained a calculation error that Department staff did not identify and correct, which resulted in the Tax Conferee calculation errors.

Why do these problems matter?

Strong financial accounting internal controls, including effective review processes, are necessary to ensure that balances are reported accurately and in accordance with Department policies and procedures. Overall, without sufficient internal controls, the Department cannot ensure that it is providing accurate financial information in CORE, and, ultimately, that the State's financial statements are accurate. The Department's fiscal year-end tax accruals result in financially significant accounting entries to the State's financial statements. Thus, effective supervisory review of tax accruals is necessary to mitigate the risk of a material misstatement to the State's financial statements.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-032

The Department of Revenue (Department) should strengthen its internal controls over its fiscal year-end accruals process by ensuring an adequate supervisory review process is in place over the accruals and supporting workbooks before the accruals are recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department should also revise its accruals policies and procedures to ensure they are accurate and require that supervisory staff review for formula errors as part of their review.

Response

Colorado Department of Revenue

Agree

Implementation Date: June 2023

The Department strives to maintain a strong financial accounting internal control framework to ensure accurate recording of revenue accruals. The items identified during the Fiscal Year 2022 year-end accruals process have presented an opportunity to strengthen internal controls. Written procedures will be updated and communicated to appropriate staff and supervisors to reinforce effective supervisory review processes, including format and formula errors that may be present within supporting workbooks.

Finding 2022-033 and 2022-034

GenTax and DRIVES—IT Governance, Information Security, and Computer Operations

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

The Department is the business owner of GenTax and the Drivers’ License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) system. Each system fulfills the following functions:

- 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 Department’s Division of Taxation, but other divisions within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.
- DRIVES provides an integrated solution for drivers and vehicle services, as well as business licensing and revenue accounting. State and County Divisions of Motor Vehicles’ employees use DRIVES. Most users in the system work for the State Division of Motor Vehicles, but other divisions within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.

Responsibility for the reliability and availability of the GenTax and DRIVES systems is shared between the Department, specifically the Divisions of Innovation, Strategy and Delivery and Motor Vehicles, and the Governor’s Office of Information Technology (OIT). The Department and its Division of Motor Vehicles also work with a third-party contractor, FAST Enterprises (FAST) to provide DRIVES support.

GenTax and DRIVES must comply with the Colorado Information Security Policies (Security Policies) that are developed and published by OIT. In addition, GenTax contains Federal Tax Information (FTI) and must adhere to the Internal Revenue Service (IRS) requirements and guidelines, contained within Publication 1075 (Publication 1075), *Tax Information Security Guidelines for Federal, State and Local Agencies*, to ensure the adequate protection of the FTI data it receives, processes, stores, or transmits.

In November 2021, during our Fiscal Year 2022 audit, the IRS issued a revision to Publication 1075 that provided more specific requirements for safeguarding FTI than the previous September 2016

version had provided. The revision had an effective date of May 2022, which represented a 6-month implementation period from the November 2021 issuance date.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to gain an understanding of and determine whether the Department, OIT, and FAST had information security and computer operations IT general controls designed and implemented for the GenTax and DRIVES systems during Fiscal Year 2022. We performed inquiries of Department, OIT, and FAST staff, and reviewed and assessed supporting documentation.

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

Our Fiscal Year 2022 audit work identified problems with information security and computer operations IT general controls for GenTax and DRIVES and we measured the results of our audit work against Publication 1075, the Green Book, Security Policies, and management's stated expectations.

Why did these problems occur?

Department and OIT staff provided the following reasons for the problems identified:

- The Innovation, Strategy and Delivery Division (Division) staff stated that:
 - o The Division was newly formed and is in the process of developing policies and procedures.
 - o Competing legislative support priorities and staffing shortages prevented the Division from addressing the information security criteria for DRIVES.
 - o There was insufficient time available to conduct the GenTax and DRIVES operational reviews.
- OIT staff stated that in order to comply with the specific Publication 1075 requirement, OIT will need to make the necessary changes that will impact all users at the Department.

Why do these problems matter?

Without strong IT governance in place, Department management cannot ensure processes continue to be relevant and effective in achieving the Department's objectives or addressing related risks. In addition, the failure to design and implement IT general controls for GenTax and DRIVES does not provide for adequate assurance over the security and operations of the systems and their data. Ultimately, this poses a risk to the integrity of the financial information being generated and maintained by the systems.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-033

The Department of Revenue should prioritize staffing and improve governance, information security, and computer operations IT controls' compliance with IRS's Publication 1075 or Colorado Information Security Policies, where applicable, by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.

Response

Colorado Department of Revenue

- A. Agree

Implementation Date: June 2023

The Department of Revenue's Innovation, Strategy and Delivery division agrees with the recommendation. Our full response is contained within the confidential finding.

- B. Agree

Implementation Date: June 2023

The Department of Revenue's Innovation, Strategy and Delivery division agrees with the recommendation. Our full response is contained within the confidential finding.

C. Agree

Implementation Date: June 2023

The Department of Revenue agrees with the recommendation. Our full response is contained within the confidential finding.

Recommendation 2022-034

The Governor's Office of Information Technology should work with the Department of Revenue to improve the safeguarding of Federal Tax Information within the GenTax system and to comply with the IRS's Publication 1075 by:

A. Implementing recommendation Part A as noted in the confidential finding.

B. Implementing recommendation Part B as noted in the confidential finding.

Response

Governor's Office of Information Technology

A. Agree

Implementation Date: December 2022

The Governor's Office of Information Technology agrees with the recommendation. Our full response is contained within the confidential finding.

B. Agree

Implementation Date: December 2022

The Governor's Office of Information Technology agrees with the recommendation. Our full response is contained within the confidential finding.



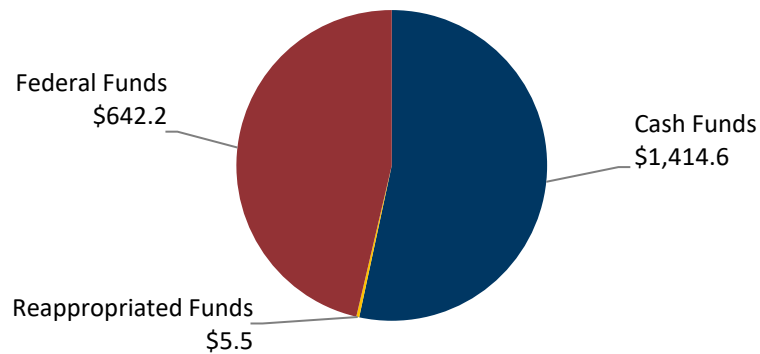
Department of Transportation

The Department of Transportation (Department) is primarily responsible for the construction, maintenance, and operation of Colorado's state highway system, along with additional responsibilities relating to aviation, interregional bus service, transit, multimodal transportation, and other state transportation systems. Most policy and budget authority for the Department rests with the Transportation Commission (Commission), composed of 11 governor-appointed members who represent specific districts around the state. Department staff provides support to the Commission as it adopts budgets, establishes policies, and implements Commission decisions. The Department's specific responsibilities include managing highway construction projects; implementing the State's Highway Safety Plan; operating and maintaining Colorado's 9,100-mile state highway system; providing technical support to local airports regarding aviation safety; distributing aviation fuel tax revenues and discretionary grants to local airports; and distributing grants for multimodal transportation projects. The Department includes the following divisions and offices:

- Administration
- Construction, Maintenance, and Operations
- Statewide Bridge and Tunnel Enterprise (BTE)
- High Performance Transportation Enterprise (HPTE)
- Nonattainment Area Air Pollution Mitigation Enterprise
- Clean Transit Enterprise

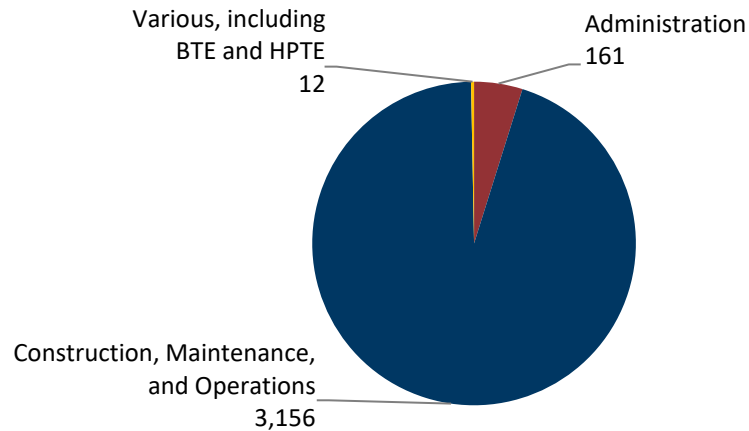
For Fiscal Year 2022, the Department was appropriated approximately \$2.06 billion and 3,329 full-time equivalent (FTE) staff. The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Transportation Fiscal Year 2022 Appropriations
by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

**Department of Transportation Fiscal Year 2023 Full-Time Equivalent
Staff by Major Areas**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Fiscal Year 2022 Audit Findings

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

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Transportation					-	-
	1	2	5	1	-	9
**See Section III: Federal Awards Findings						

Finding 2022-035

Accounting Controls

The Department is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing, and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to airports.

The Department's accounting staff are responsible for its financial reporting, including the accurate entry, and review and approval of financial transactions within the Colorado Operations Resource Engine (CORE), the State's financial accounting system. This includes responsibility for the accurate recording of revenue and the related accounts receivable, along with expenditures and the related accounts payable. The Department is required to prepare its financial information in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance such as GASB implementation guides, which the Department must comply with when preparing its financial information. Effective for Fiscal Year 2022, the Department implemented the requirements of GASB Statement No. 87, *Leases* (GASB 87). This Statement required the Department to evaluate all of its lease agreements for proper financial statement reporting. This Statement defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in a transaction where both parties receive or sacrifice something of approximately equal value.

The Department works in tandem with the Colorado High Performance Transportation Enterprise (HPTE), whose business purpose is to pursue public-private partnerships and other innovative and efficient means of completing surface transportation infrastructure projects in Colorado. HPTE operates as a separate enterprise, which is a legal entity created by a government to undertake

commercial activities on the government's behalf; its activities are tracked separately from CDOT activity in an enterprise fund in CORE. Various activities related to both the Department and HPTE, and the related financial transactions, are conducted via Interagency Agreements (Agreement) specific to certain construction projects. The Department's accounting staff has the responsibility to implement internal controls so that a receivable from HPTE is only recorded when the criteria of an agreement is met, in accordance with the applicable Agreement. In addition, as construction projects are in process, the Department's accounting staff are responsible for ensuring internal controls are in place to ensure the expenditures and related payables are recorded in the proper period.

Department accounting staff are also responsible for the adoption of new accounting standards and for reporting fiscal year-end accounting information through the submission of exhibits to the Office of the State Controller (OSC). The OSC collects information from state departments after each fiscal year end through these submitted exhibits. The OSC's exhibits are standard templates that all departments use in order to ensure the OSC receives the correct information that is needed to prepare the State's financial statements and required note disclosures. As new accounting standards are required to be implemented, the Department's accounting staff are responsible for ensuring each applicable standard is evaluated and adopted timely, and that the Department's related activity is properly communicated to the OSC through the applicable OSC-required exhibits. Finally, the Department is required to complete fiscal year-end entries on a timely basis, in accordance with the OSC's year-end closing calendar. For Fiscal Year 2022, the Department was required to complete its closing entries by August 4, 2022.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine the adequacy and effectiveness of the Department's Fiscal Year 2022 internal controls over the recording of its expenditures and related accounts receivable and accounts payable, adoption of new accounting standards, and the preparation of OSC exhibits.

Our testwork included reviewing the Department's internal controls related to its accounts payable calculations and transactions. Specifically, we reviewed the Department's April 2022 accounts payable reconciliation and requested the related supporting documentation.

Our testwork included a review of the Department's processes for recording its accounts receivables, which included requesting support for 12 individually material accounts receivable balances totaling \$106,486,940 as of June 30, 2022, to determine whether the receivables were properly recorded. The Department's total accounts receivable balance at June 30, 2022 totaled approximately \$333.0 million, so these samples represented 32 percent of the total.

Our testwork also included a review of a random sample of 32 of the Department's disbursements made after fiscal year end through September 12, 2022, which totaled \$72,384,837. We reviewed each transaction to determine whether it was accurately recorded and reported in the correct fiscal year.

In addition, we reviewed the Department's exhibits submitted to the OSC for Fiscal Year 2022 and the related Department-prepared supporting documentation, including exhibits related to the adoption of a new accounting standard. We performed testwork to determine whether the Department prepared the exhibits in accordance with the OSC's *Fiscal Procedures Manual* (Manual) and the related instructions. For example, we reviewed the Department's estimates of expected expenditures of federal awards reported to the OSC on its Exhibit K1, *Schedule of Federal Financial Assistance*.

How were the results of the audit work measured?

We measured the results of our audit against the following:

Requirements for Accounts Receivable

GASB Statement No. 33 (GASB 33), *Accounting and Financial Reporting for Nonexchange Transactions*, requires that on the modified accrual basis, revenues related to voluntary nonexchange transactions should be recognized when all applicable eligibility requirements are met and the resources are available. Voluntary nonexchange transactions are transactions that result from legislative or contractual agreements, entered into willingly by two or more parties to an agreement (such as grant agreements), in which a government gives (or receives) value without directly receiving (or giving) equal value in return. Eligibility requirements are conditions established by enabling legislation or the provider that are required to be met before a transaction (other than the provision of cash or other assets in advance) can occur. That is, until those requirements are met, the provider does not have a liability, the recipient does not have a receivable, and the recognition of expenses or revenues for resources transmitted in advance should be deferred. Eligibility requirements for government-mandated and voluntary nonexchange transactions comprise one or more of the following: a) the recipient has the characteristics specified by the provider; b) time requirements specified by enabling legislation or the provider have been met; c) the provider offers resources on a reimbursement basis and the recipient has incurred allowable costs under the applicable program; and/or d) the provider's offer of resources is contingent upon a specified action of the recipient and that action has occurred.

Requirements for Accounts Payable

- GASB Statement No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as amended, paragraph 12, states "in the absence of an

explicit requirement to do otherwise, a government should accrue a governmental fund liability and expenditure in the period in which the government incurs the liability.”

- OSC’s State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to State Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” Examples of these internal controls are written policies and procedures, periodic reconciliations of amounts to CORE, and periodic staff training on policies and procedures as well as appropriate supervisory reviews.
- OSC’s Manual, Section 3.1.1, *Estimation of Accrued Expenditures*, requires that all known liabilities and related expenditures at fiscal year-end must be recorded to the current year’s activity, or “accrued.” As part of the year-end close process, some liabilities must be estimated. Year-end estimates should be based on situations, circumstances, and documented evidence known before issuance of the financial statements.
- The Manual, Section 3.2, *Reconciliation and Over-Accrual Adjustments*, requires an accounts payable reconciliation and over-accrual adjustment to be completed by September 30. Departments should compare the total expenditures accrued to the total actually paid. If the department under-accrued (the amount is more than the amount accrued) no adjustment is needed. If the department over-accrued (the amount paid is less than the amount accrued), an adjustment must be made.

Adoption of New Accounting Standards

The Manual contains specific instruction for the completion of Exhibits F3 and F4 related to the adoption of GASB 87:

- **Exhibit F3**, *State of Colorado as Lessee - Leases & Subscription-Based Information Technology Arrangements (SBITAs)*, is used to report lease information to the OSC to aid the OSC in preparing the State’s financial statements, including the adoption of GASB 87 for agreements where the State is the lessee.
- **Exhibit F4**, *State of Colorado as Lessor - Leases & SBITAs - Other Disclosures*, is used to report lease information to the OSC to aid the OSC in preparing the State’s financial statements, including the adoption of GASB 87 for agreements where the State is the lessor.
- **The Manual** (Chapter 3, Section 7.7) also states, “The objective of GASB 87 is to improve accounting and financial reporting for leases by governments. A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. GASB 87 requires recognition of certain lease assets and liabilities for leases that previously were

classified as operating leases, and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.”

Requirements for Exhibits

The Manual contains specific instructions for the completion of various exhibits, which include the following:

- **Exhibit K1** is used to report federal expenditures and related reimbursements to aid the OSC in the preparation of the State’s *Schedule of Expenditures of Federal Awards* (SEFA). The Exhibit K1, should include expenditures for grants received directly from the federal government and expended by the Department and the State (direct expenditures) as well as expenditures for federal grants made by the Department to other State and/or non-state agencies (subrecipient expenditures).
- **Exhibit W1**, *Changes in Capital Assets - Governmental and Internal Service Funds*, is used to report changes in capital assets owned or used by governmental funds and internal service funds. The Exhibit W1 includes various capital asset disclosures to the OSC including capital assets not being depreciated, capital assets being depreciated and accumulated depreciation.
- **The Manual** (Chapter 1, Sections 3.3 and 3.7a) requires State departments to “establish internal controls for their departments” in order to, “Maintain an internal control environment that enhances sound business practices, clearly defines roles, responsibilities, and accountability and provides for the prevention and detection of fraudulent activity.” This includes controls over the preparation of the applicable exhibits for submission to the OSC per the requirements of the Manual. In addition, per the Manual, departments are required to submit the exhibits in a timely manner based on the OSC’s fiscal year open/close calendar. The OSC required departments to submit the majority of Fiscal Year 2022 exhibits by August 16, 2022.

What problems did the audit work identify?

Accounts Receivable Errors

We determined that the Department did not comply with revenue recognition criteria and improperly recognized an accounts receivable and related revenue at fiscal year-end of approximately \$104.0 million. The Department initially identified that the revenue was improperly recognized

related to one provider and appropriately reversed the receivable and revenue, but the Department then billed a different provider and recorded an accounts receivable and related revenue of approximately \$104.0 million for which revenue recognition criteria had not been met. As a result, after we notified the Department of the error, the Department was required to record an adjusting journal entry in order to properly state accounts receivable and related revenue for the year-ended June 30, 2022.

Additionally, we determined that approximately \$1.4 million of accounts receivables were outstanding from September 2019 through September 2022, or for as much as 3 years, without being fully collected by the Department. We tested 11 specific accounts receivables, totaling approximately \$2.3 million, and identified billing issues with 6 of the 11 (54 percent). Specifically, five of the accounts receivable invoices were prepared by the Department but were not sent to the entity billed. The sixth invoice was erroneously billed twice and the duplicate accounts receivable balance, therefore, should have been removed, but was not corrected until Fiscal Year 2023 after we notified the Department of the error.

Accounts Payable Errors

We found the Department overreported its fiscal year-end accounts payable accrual by approximately \$3.3 million. When we notified Department accounting staff of the error, they recorded an adjusting journal entry to correct it.

We noted that the Department's April 2022 accounts payable reconciliation did not include details to support that identified differences were properly reconciled. Rather, the reconciliation simply reported accounts payable balances by fund. In addition, the Department was unable to provide evidence that the reconciliation was reviewed and approved by someone other than the preparer.

Supporting Documentation

We requested certain populations for accounts payable and accounts receivable and noted that the initial supporting documentation provided by the Department did not agree to the trial balance because Department staff included incorrect parameters when running reports from the accounting system.

Problems with Adoption of New Accounting Standards

The Department did not submit its Exhibit F3 or F4 related to the adoption of GASB 87 to the OSC by the August 16, 2022 due date. Due to the Department's failure to provide the exhibits timely, the OSC was unable to timely assess the overall impact of the new accounting statement to the Department in relation to the State as a whole. After the Department's Exhibit F3 and F4 were ultimately completed and provided to the OSC, the OSC determined that the Department's GASB

87 activity was immaterial to the State's financial statements overall and thus, the Department elected not to record a related accounting entry.

Problems with Exhibits

The Department incorrectly reported approximately \$20 million in expenditures under the wrong federal program's Assistance Listing Number (ALN) on its Exhibit K1. Specifically, the Department reported the expenditures as being incurred under the federal grant program Highway Research and Development [ALN 20.200] rather than Highway Planning and Construction [ALN 20.205]. The OSC's due date for the Department to submit this exhibit was September 30, 2022. When we reported this error to the Department, the Department submitted a revised exhibit, after September 30, 2022.

In addition, due to the accounts payable adjusting journal entry noted above, the Exhibit W1 was required to be resubmitted subsequent to the original due date.

Why did these problems occur?

Overall, the Department lacked adequate internal controls over its financial accounting during Fiscal Year 2022. Specifically:

Policies and procedures over revenues and receivables are inadequate. The Department lacked adequate policies and procedures related to revenue recognition in order for the Department to ensure that the appropriate revenue recognition criteria were met before the Department booked revenue and the related accounts receivables during Fiscal Year 2022. Additionally, the Department lacked adequate policies and procedures, including required periodic reviews of accounts receivable aging, related to the collectability of accounts receivable; as a result, the Department failed to ensure that its outstanding receivables were evaluated for probability of collection. Specifically, these outstanding balances were not reviewed to assess collectability to ensure that the amounts recorded represented a valid and collectible receivable. We noted that there had only been collections on one of the six receivables tested over 3 fiscal years; however, the individual responsible for collecting the billing has since left the organization and no further collection efforts have occurred.

Policies and procedures over payables are inadequate. The Department does not have a policy or procedure that requires that Department staff compare amounts paid to the Department after fiscal year end to fiscal year end accounts payable estimates in order to ensure that actual results are reasonable in comparison to the estimates and that necessary adjustments are made to its fiscal year-end accounts payable balances. The Department should implement such a review over significant accounts payable estimates and extend the review to a time period that is reasonably close to when the State's audited financial statements are available to be issued.

Inadequate Process for Adoption of New Accounting Standards. The Department did not have an adequate process in place to evaluate the adoption of new accounting standards, such as GASB 87, so that the analysis of the effect of the new standard can be communicated timely to the OSC.

Financial information is not reviewed adequately. The Department did not have an adequate review process in place over its financial accounting processes, including its preparation of OSC-required exhibits and adoption of new accounting pronouncements and, therefore, could not ensure that the correct information was submitted to the OSC on exhibits and that new accounting standards were properly adopted. Additionally, the Department did not review related supporting documentation to ensure it agreed to the year-end balances prior to providing the information to the auditors.

Why do these problems matter?

Strong financial accounting internal controls, including effective review processes and procedures over financial transactions and exhibits, are necessary to ensure that the Department staff are reporting financial information appropriately and accurately, in accordance with rules and regulations. Further, timeliness of accounting information is important to protect the users of accounting information from basing their decisions on outdated information. In addition, the Department's reporting of federal expenditures under the incorrect ALN on its Exhibit K1 resulted in the OSA initially selecting the wrong federal program for testing under the Single-Audit Act testing in Fiscal Year 2022. After we identified the Exhibit K1 error, the Department corrected the Exhibit and the OSA determined the federal program was no longer required to be tested.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2021-038A and 2021-038D.

Recommendation 2022-035

The Department of Transportation (Department) should improve its internal controls over financial reporting and ensure its accounting information is accurately reported and managed by:

- A. Strengthening its policies and procedures related to revenues and accounts receivables. This should include implementing policies and procedures, including required supervisory reviews, related to revenue recognition processes to ensure that appropriate revenue recognition criteria are met before booking revenue and the related accounts receivable, and requiring periodic reviews of the aging of accounts receivables to improve their collectability.

- B. Strengthening its policies and procedures related to accounts payable. This should include establishing a requirement that Department staff compare fiscal year end accounts payable estimates to amounts paid to the Department after fiscal year end and through a time period that is reasonably close to when the State's audited financial statements are available to be issued, in order to ensure that actual results are reasonable and any necessary adjustments are made timely.
- C. Implementing a detailed process to fully evaluate the required implementation of any new accounting standards and to provide the results of the analysis to the Office of the State Controller timely.
- D. Implementing a detailed review process over information reported to the Office of the State Controller and auditors, to ensure exhibits are accurate, complete, and submitted by the deadline and that supporting documentation provided to the auditors agree to the information recorded in the Department's accounting system.

Response

Colorado Department of Transportation

A. Agree

Implementation Date: July 2023

The Department is in a much stronger position to enhance internal controls in the current Fiscal Year. A reorganization of the Center for Accounting was completed in the Fall of 2022. This included adding several new positions including a new Director of Accounting, a General Accounting Manager, and an additional Enterprise Accountant. The new Director of Accounting, who joined CDOT in August, leads a reorganized Center for Accounting and a new accounting management team that includes a Controller III and two additional Controller I/II positions. These new positions provide additional technical support and capacity to strengthen internal controls, including additional levels of review and approval on high risk transactions, exhibits, etc. Additionally, multiple positions vacant in FY 22 have since been backfilled which will provide additional support to ensure supervisory review is completed prior to booking receivables. The Department will ensure the policies and procedures related to revenues and accounts receivables are updated to include supervisory reviews related to revenue recognition. It will also be clearly documented in the process guide that the accountant responsible for booking the receivable ensures that appropriate revenue recognition criteria is met prior to booking revenue and the related accounts receivable. The process guide will also require periodic reviews of the aging of accounts receivables to improve collectability which will also be tracked by date and effort on a spreadsheet. The sheet will be maintained by the responsible accountant.

B. Agree

Implementation Date: September 2023

The Department will enhance policies and procedures over the year-end accounts payable accrual process by implementing a reconciliation and true-up between accounts payable estimates and the actual invoice amounts. The CDOT Accounting Team will work in collaboration with the Regional Business Management staff to ensure this occurs in a timely manner. Additionally, The Department will work with the Office of the State Controller (OSC) to complete entries in period 14-15 to correct any variances between accounts payable estimates and invoices received.

C. Agree

Implementation Date: August 2023

The Department will enhance internal controls related to the implementation of new accounting standards by ensuring the Controller team and the Accounting Director have a clear tracking list of standards that are due for implementation. The list will also include an analysis, planning map and implementation steps for the new standards, in order to communicate to the OSC timely.

D. Agree

Implementation Date: August 2023

The Department agrees to implement a detailed review process over information that is being reported to the Office of the State Controller and auditors. This process will also ensure that exhibits are accurate, complete, and reviewed in a timely manner.

Finding 2022-036 and 2022-037

Access Management and Cybersecurity Training

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

The Department records financial information in its SAP accounting system, which houses most significant classes of transactions and transaction cycles. The Department transmits the data electronically, via an interface, from SAP to CORE. Responsibility for the reliability and availability of the SAP system is shared between the Department and the Governor’s Office of Information Technology (OIT).

The Department and OIT must comply with the OIT-issued Colorado Information Security Policies (Security Policies or CISP) and OIT Cyber Policies that were developed and published by OIT. In March 2022, OIT released updated Security Policies and rescinded its existing OIT Cyber Policies; however, we applied both Policies' pre-March 2022 requirements, as well as the post-March 2022 Security Policy requirements, to ensure we tested against the requirements in place during the entirety of Fiscal Year 2022.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department and OIT had IT controls—including those related to access management and staff IT training—designed, in place, and operating effectively, but not to provide an opinion on operating effectiveness.

What problems did the audit work identify and how was the audit work measured?

During our Fiscal Year 2022 audit, we identified IT problems related to SAP at the Department and at OIT, associated with access management and Department staff IT training. We measured the results of our audit work against Security Policies, OIT Cyber Policies, and leading industry standards.

Why did these problems occur?

The following causes were identified for the Fiscal Year 2022 IT problems:

- **Access Management:**
 - o **Department and OIT** – Neither the Department nor OIT placed a priority on ensuring access management policy requirements were complied with for SAP.
 - o **OIT** – OIT staff failed to maintain certain system configurations, as well as made inaccurate assumptions regarding those same system configurations.
- **Department Staff IT Training:** Department managers of the delinquent users were not diligent in requiring that staff they directly oversee be compliant with the training program.

Why do these problems matter?

These problems matter because the lack of strong IT access management controls and ensuring staff and supervisors are held accountable for completing required IT training, increases the risk of unauthorized access to SAP and potentially inaccurate financial reporting.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-036

Colorado Department of Transportation

The Colorado Department of Transportation should strengthen IT internal controls by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

Colorado Department of Transportation

- A. Agree

Implementation Date: June 2023

The Colorado Department of Transportation agrees to implement recommendations for Part A as described in the confidential finding.

- B. Agree

Implementation Date: August 2023

The Colorado Department of Transportation agrees to implement Part B of the recommendation as described in the confidential finding.

Recommendation 2022-037

Governor's Office of Information Technology

The Governor's Office of Information Technology should strengthen SAP IT internal controls by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementation recommendation Part B as noted in the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: August 2023

The Governor's Office of Information Technology agrees to implement recommendations for Part A as described in the confidential finding.

- B. Agree

Implementation Date: June 2023

The Governor's Office of Information Technology agrees to implement Part B of the recommendation as described in the confidential finding.

Finding 2022-038

Statewide Bridge and Tunnel Enterprise's Accounts Payable

The Department is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing, and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to airports.

The Colorado Bridge Enterprise (CBE) was formed in 2009 as part of Colorado's Funding Advancement for Surface Transportation and Economic Recovery (FASTER) legislation, otherwise known as Senate Bill 09-108. Subsequently, Colorado SB21-260, Concerning the Sustainability of the Transportation System in Colorado, was passed in June 2021 by the State Legislature and signed into law by Governor Polis. The bill changed the name of the Colorado Bridge Enterprise to the Statewide Bridge and Tunnel Enterprise (BTE) and modified the business purpose of the Enterprise

to finance, repair, reconstruct, and replace any bridge in the state and complete tunnel projects. A tunnel project is defined by the Legislation as a project to repair, maintain, or enhance the operation of any tunnel that is part of the State highway system. BTE operates as a government-owned business within the Department.

The BTE's accounting team is responsible for the BTE's financial reporting, including the accurate and timely entry, as well as approval, of financial transactions into its SAP accounting system. The Governmental Accounting Standards Board (GASB) establishes the generally accepted accounting principles (GAAP) that BTE is required to follow in recording its financial transactions in SAP. For financial reporting, transactions that have occurred before June 30 are required to be recognized in the current year. The BTE may receive invoices for payment after June 30 that relate to services received up through June 30 (fiscal year end); therefore, the BTE is required to record entries in SAP to accrue those payments to the current fiscal year. In order to ensure appropriate and timely financial reporting, the BTE can record an estimate for payments it anticipates making for invoices received later in the next fiscal year that relate to goods or services that were received in the current fiscal year. For example, payments to reimburse a local entity, such as a city or county, for construction services provided in the current fiscal year but billed by the local entity in the subsequent fiscal year need to be recognized in the BTE's financial activity in the current fiscal year.

The BTE relies on year-end estimates prepared by various contractors to accrue for accounts payable. In many instances, year-end estimates span both the current and subsequent fiscal year, which requires the BTE to identify the portion of the invoice attributable to the current fiscal year. At June 30, 2022, BTE had total accounts payable of approximately \$6.3 million.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the BTE's accounts payable and related expenses were appropriately recorded as of June 30, 2022 in accordance with GAAP. We statistically sampled via monetary unit sampling from a population of payments totaling \$18,165,175 made subsequent to June 30, 2022, in Fiscal Year 2023, to determine whether the payments were recorded in the correct fiscal year. Our sample consisted of 14 items totaling \$12,626,629.

How were the results of the audit work measured?

We measured our results against generally accepted accounting principles that address the proper recognition and accounting of accruals.

- GASB Statement No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as amended, paragraph 12, states "in the absence of an

explicit requirement to do otherwise, a government should accrue a governmental fund liability and expenditure in the period in which the government incurs the liability.”

Additionally, we measured our results against the following guidance provided by the Office of the State Controller (OSC):

- Section 3.1.1, *Estimation of Accrued Expenditures*, of the OSC’s *Fiscal Procedures Manual* (Manual) requires that all known liabilities and related expenditures must be accrued for fiscal year-end. As part of the year-end close process, some liabilities must be estimated. Year-end estimates should be based on situations, circumstances, and documented evidence known before issuance of the financial statements.
- Section 3.2, *Reconciliation and Over-Accrual Adjustments* of the Manual requires an accounts payable reconciliation and over-accrual adjustment to be completed by September 30. Departments should compare the total expenditures accrued to the total actually paid. If the department under-accrued (the amount is more than the amount accrued) no adjustment is needed. If the department over-accrued (the amount paid is less than the amount accrued), an adjustment must be made.

What problem did the audit work identify?

We found 4 of the 14 items tested (29 percent) were recorded incorrectly as Fiscal Year 2022 activity rather than as Fiscal Year 2023 activity. This resulted in approximately \$2.2 million being overreported in accounts payable for Fiscal Year 2022. The Department relies on estimates obtained from contractors to record accounts payable prior to the receipt of invoices containing actual expenses. Errors in the four invoices noted above were impacted by these estimates. Once we notified the Department of this error, they recorded an adjusting journal entry in SAP.

Why did this problem occur?

The BTE did not implement controls to ensure its accounts payable accrual process is appropriate and accurate. For example, BTE has not implemented a reconciliation and review process between its accounts payable estimates and actual expenditures to determine whether estimates are reasonable compared to the contractor’s invoices received by BTE after fiscal year end. Therefore, BTE did not make any adjustments for significant differences identified in the reconciliation.

Why does this problem matter?

Strong financial accounting internal controls, including effective reconciliations and reviews of estimates, are necessary to ensure that BTE staff are reporting financial information appropriately, accurately, and in accordance with GAAP.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2022-038

The Statewide Bridge and Tunnel Enterprise (BTE) should improve internal controls over its fiscal year-end accounts payable accruals by implementing a reconciliation and review between the accounts payable estimate and actual amount and, if necessary, recording adjusting entries for any significant differences.

Response

Statewide Bridge and Tunnel Enterprise

Agree

Implementation Date: August 2023

The Statewide Bridge and Tunnel Enterprise (BTE) will enhance internal controls over year-end accounts payable accruals by implementing a reconciliation process between accounts payable estimates and the actual invoice amount. BTE will work with the regional business managers and accounting staff to provide additional reviews and analysis of the accounts payable estimates and invoices received to implement a true up process. Additionally, BTE will work with Office of the State Controller (OSC) to complete adjusting entries in period 14-15 to correct any variances between accounts payable estimates and invoices received.

Department of Transportation

The following findings and recommendations relating to internal control deficiencies classified as **Significant Deficiencies** were communicated to the Department of Transportation (Department) in the previous year and have not been remediated as of June 30, 2022 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Prior Audit Recommendations of this report.

Timely Performance of Financial Reporting and Internal Controls				
Current Rec. Number	2022-039			
Prior Rec. Number(s)	2021-038			
Classification	Significant Deficiency			
Implementation Date	A. [1]	B. October 2022	C. October 2022	D. [1]

Accounting Controls – Statewide Bridge and Tunnel Enterprise				
Current Rec. Number	2022-040			
Prior Rec. Number(s)	2021-039			
Classification	Significant Deficiency			
Implementation Date	A. October 2022	B. [1]	C. October 2022	

Accounting Controls – High Performance Transportation Enterprise				
Current Rec. Number	2022-041			
Prior Rec. Number(s)	2021-040			
Classification	Significant Deficiency			
Implementation Date	A. October 2022	B. [1]	C. October 2022	

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.



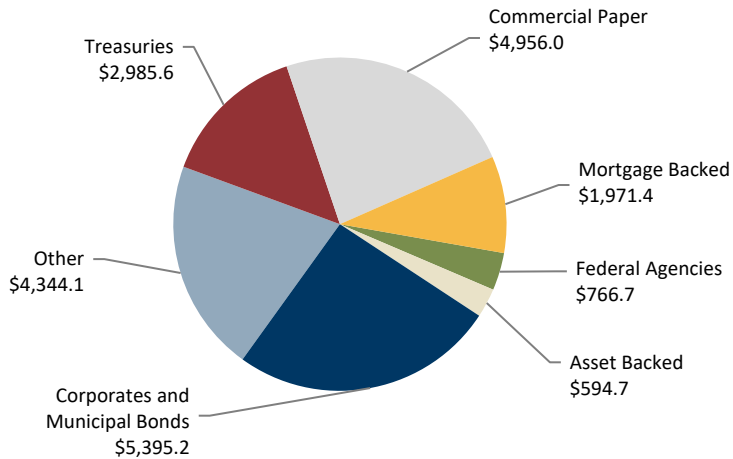
Department of the Treasury

The Department of the Treasury (Treasury) is established by the Colorado Constitution. The State Treasurer is an elected official who serves a 4-year term. The Treasury consists of three sections: Administration, Unclaimed Property Program, and the Special Purpose unit. The Treasury's primary functions are to manage the State's pooled investments, monitor the State's cash management procedures, and administer the Unclaimed Property Program. 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.
- Providing short-term financing to school districts by issuing tax and revenue anticipation notes and assisting charter schools with long-term financing by making direct bond payments.
- Distributing Highway User Tax Fund revenues, federal mineral leasing funds, and reimbursements to local governments for the Senior Citizen and Disabled Veteran Property Tax Exemption.
- Making loans to elderly individuals and military personnel through the Property Tax Deferral Program and providing property tax reimbursements for property destroyed by a natural cause.
- Managing certain state public financing transactions.

The State's \$21.01 billion of pooled investments are made up of a variety of securities, as shown in the following chart:

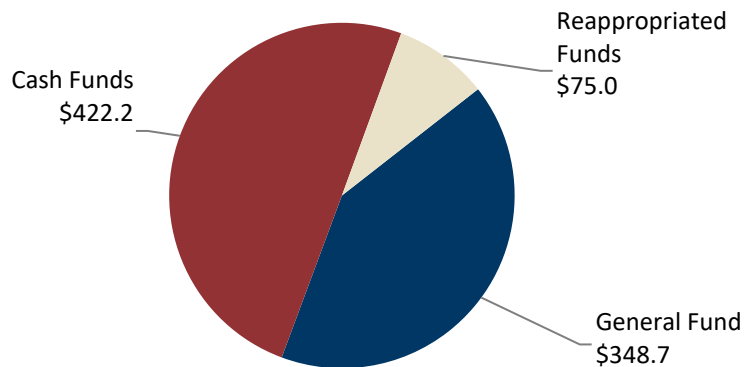
**Department of the Treasury Pool Portfolio Mix
as of June 30, 2022 (in Millions)**



Source: Department of the Treasury records.

For Fiscal Year 2022, the Treasury was appropriated approximately \$845.9 million and 42 full-time equivalent (FTE) staff, with 25 FTE allocated to administration and 17 FTE allocated to the Unclaimed Property Program. 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. The following chart shows Treasury's appropriations by funding source for Fiscal Year 2022.

**Department of the Treasury Fiscal Year 2022
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Compliance with Colorado Funds Management and the Tax Anticipation Note Act

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

Under Section 29-15-112(1), C.R.S., the Tax Anticipation Note Act also specifically authorizes the State Treasurer to issue TRANS for school districts. The purpose of these TRANS is to alleviate temporary cash flow deficits of school districts by making interest-free loans to those districts. These TRANS are referred to as Education Loan Program Tax and Revenue Anticipation Notes (ELP Notes). For the Series 2021A issuance, 14 school districts had actual deficits from cash flows at January 20, 2022. For the Series 2021B issuance, 15 school districts had actual deficits for the period January 21 through June 30, 2022.

Section 24-75-914, C.R.S., requires the OSA to review information relating to the General Fund Notes and ELP Notes and annually report this information to the Legislative Audit Committee and to the finance committees of the Senate and the House of Representatives. During Fiscal Year 2022, the State Treasurer did not issue General Fund Notes because cash flow projections did not forecast any cash flow deficits within the first six months of Fiscal Year 2022. The following table and discussion provide information about the Treasurer’s issuance of ELP Notes during Fiscal Year 2022.

**State of Colorado Details of Tax and Revenue
Anticipation Note Issuances for Fiscal Year Ended
June 30, 2022**

	Education Loan Program Notes		
	Education Loan Program Notes Series 2021A	Education Loan Program Notes Series 2021B	Total Education Loan Program
Date of Issuance	July 20, 2021	January 19, 2022	-
Maturity Date	June 29, 2022	June 29, 2022	-
Issue Amount	\$370,000,000	\$400,000,000	\$770,000,000 ¹
Interest	\$12,877,292	\$2,111,111	\$14,988,403
Denominations	\$5,000	\$5,000	-
Face Interest Rate	3.69%	1.19%	-
Premium on Sale	\$12,263,850	\$1,799,000	\$14,062,850
Net Interest Cost to the State	0.08%	0.18%	-
Total Due at Maturity	\$382,877,292	\$402,111,111	\$784,988,403

Source: Department of the Treasury records.

¹ For comparative purposes, in Fiscal Year 2021, the Treasurer issued \$800 million in Education Loan Program Notes.

Terms and Price

Section 29-15-112(5)(b), C.R.S., states that the ELP Notes are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, if the notes have a maturity date after the end of the fiscal year, then on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ELP Notes, an amount sufficient to pay the principal, premium, if any, and interest related to the ELP Notes on their stated maturity date.

Notes in each series are issued at different face interest rates. These are the rates at which interest will be paid on the notes. The average net interest cost to the State differs from the face interest rates because the notes are sold at a premium, which reduces the net interest cost incurred. The maturity date of the ELP Notes issued during Fiscal Year 2022 comply with statutory requirements. Specifically, as shown in the previous table, both of the ELP Notes had a maturity date of June 29, 2022. Neither was subject to redemption prior to maturity.

Security and Source of Payment

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 paid solely from the receipt of property taxes received by the participating school districts during March through June 2022, which were to be deposited into the General Fund of each school district. Section 29-15-112(4)(a)(I)(A), C.R.S., requires the school districts to make payments for the entire principal on the ELP Notes to the State Treasury. Per the TRANS issuance documents, these payments were to be made by June 25, 2022. We confirmed that the school districts made all payments by June 25, 2022 and the State Treasurer used these funds to repay the principal on the ELP Notes.

In accordance with the TRANS issuance documents, if the balance in the ELP Notes Repayment Account (ELP Account) had been less than the principal of the ELP Notes at maturity on June 29, 2022, the State Treasurer would have been required to deposit an amount sufficient to fully fund the ELP Account from any funds on hand that were eligible for investment. The State Treasurer's ability to use the General Fund's current revenues or borrowable resources to fund a deficiency in the ELP Account is subordinate to the use of such funds for payment of any outstanding General Fund Notes.

To ensure the payment of ELP Notes, the Treasurer agreed to deposit pledged revenue into the ELP Account so that the balance on June 25, 2022 would be no less than the amounts to be repaid. The note agreements also provide remedies for holders of the notes in the event of default. The amounts to be repaid on the maturity date are detailed in the previous table.

We determined that, on June 25, 2022, the account balance plus accrued interest earned on investments was sufficient to pay the principal and interest on ELP Notes without borrowing from other state funds.

Legal Opinion

Kutak Rock LLP, the bond counsel, has stated that in its opinion:

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

Investments

The Funds Management Act, the Tax Anticipation Note Act, and ELP Notes' agreements allow the Treasurer to invest the ELP Account funds in eligible investments until they are needed for note repayment. Interest amounts earned on the investments are credited back to the General Fund, since

the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long- and short-term securities according to Section 24-36-113(1)(a), C.R.S. Furthermore, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(3)(b), C.R.S., of the Tax Anticipation Note Act state that the Treasurer may invest the proceeds of the notes in any securities that are legal investments for the fund from which the notes are payable, and deposit the proceeds in any eligible public depository.

Purpose of the Issuance and Use of Proceeds

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2022. The net proceeds of the sale of the notes were specifically used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on and after March 1, 2022, and up to and including June 25, 2022.

Additional Information

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 notes is subject to the 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, which require the State to meet certain spending thresholds related to the note proceeds, the State is allowed to earn and keep this arbitrage amount. For Fiscal Year 2022, Treasury reported that the State met the IRS safe harbor rules. Treasury further indicated that, although these requirements were met, interest earned by investing note proceeds was less than the interest paid on the borrowing; thus, no arbitrage was earned or kept. The Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure that the State will not be liable for an arbitrage rebate.

State Expenses

The State incurred expenses as a result of the issuance and redemption of the ELP Notes. These expenses in Fiscal Year 2022 totaled approximately \$435,000. The expenses included the following:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual notes.

- Fees paid to financial advisors.
- Redemption costs, consisting of fees and costs paid to agents to destroy the redeemed securities.

Subsequent Events

On July 19, 2022, the State issued \$350.0 million in ELP Notes, Series 2022A, with a maturity date of June 29, 2023. The notes carry an average coupon rate of 4.80 percent and were issued with a premium of \$10.8 million. The total due at maturity includes \$350.0 million in principal and \$15.9 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 school maintenance. In accordance with Section 22-41-104(2), C.R.S., the State Treasurer has the authority to "effect exchanges or sales" of investments in the Fund whenever the exchanges or sales will not result in the loss of the Fund's principal. An aggregate loss of principal to the Fund occurs only when an exchange or sale that resulted in an initial loss of principal is not offset by a gain on an exchange or sale in the Fund within 18 months.

Section 2-3-103(5), C.R.S., requires the Office of the State Auditor (OSA) 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 2022 audit, we obtained confirmations from Wells Fargo Bank on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the book value of the investments as recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system, and noted that the book value exceeded the fair value of the investments at June 30, 2022 by approximately \$1.13 billion. This was due to interest rates rising during the fiscal year, resulting in the decline of current prices for Treasury's investments. However, this loss would not become a loss of principal, or therefore "realized," unless and until Treasury chose to sell the investment before its maturity date. Treasury has indicated that it intends to hold the investments to maturity to recover the full principal. We did not identify any recognized loss of principal to the Fund during Fiscal Year 2022.

No recommendation is made in this area.

Statutorily-Required Testing of Nicotine and Tobacco Tax Revenues—2020 Tax Holding Fund and Preschool Programs Cash Fund

The General Assembly approved House Bill 20-1427 during the 2020 legislative session. This bill proposed increasing the existing taxes on cigarettes and tobacco products, and established a tax on nicotine liquids used in e-cigarettes, and other vaping products, in order to expand and enhance the Colorado Preschool Program. In order for the provisions of this bill to take effect, Colorado voters' approval of Proposition EE was required. In the 2020 general election, Colorado voters approved Proposition EE and the requirements took effect January 1, 2021. House Bill 20-1427 made several revisions to state statutes, including the creation of two new funds within Treasury in Fiscal Year 2021: the 2020 Tax Holding Fund (Holding Fund) for the new taxes and the Preschool Programs Cash Fund (Preschool Fund) for the expanded preschool program funds. The provisions identified in House Bill 20-1427 and approved by voters in Proposition EE require the Department of Revenue to collect these taxes and deposit them into Treasury's Holding Fund. Treasury is required to distribute the revenues to other statutorily designated funds, including the Preschool Fund. The transfers from the Holding Fund to the Preschool Fund will begin in Fiscal Year 2024; in Fiscal Year 2022, the Preschool Fund received other general fund transfers from Treasury. Each of these Funds, including the revenues received by and distributions from the Funds, are recorded in CORE.

House Bill 20-1427 also added Section 24-22-118(4), C.R.S., requiring the OSA to annually, beginning with Fiscal Year 2021, perform a financial audit of the use of the money allocated and appropriated for the Holding Fund and the Preschool Fund. In Fiscal Year 2022, these two Funds received revenues of approximately \$208.0 million and \$366,000, respectively. The following discussions provide background on the uses of the Funds and the results of our testing for Fiscal Year 2022.

Tax Holding Fund Financial Activity

Types of Taxes Collected

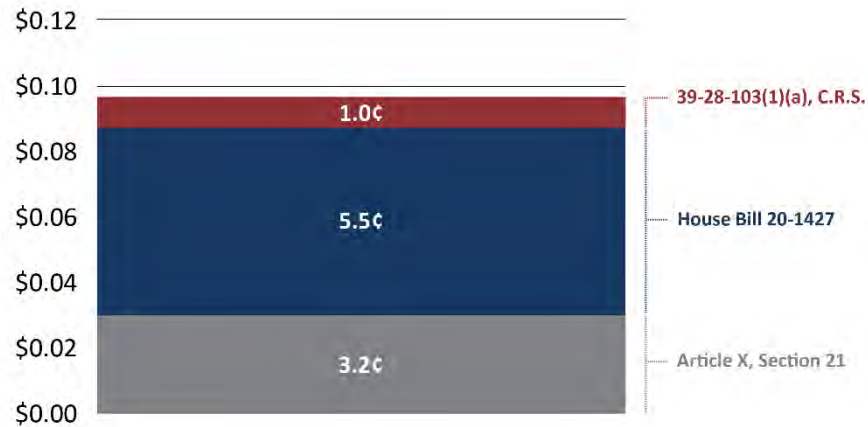
House Bill 20-1427 increased or established a tax on three products that must be transferred to the Holding Fund: cigarettes, nicotine products, and tobacco products.

Cigarettes

Cigarettes are currently taxed on an individual cigarette basis and the taxes are paid to the Department of Revenue monthly. Prior to Proposition EE and House Bill 20-1427, the tax on a single cigarette was 4.2 cents. This tax consisted of an amount set in the Colorado Constitution of 3.2 cents and an amount set in statute of 1 cent. After Proposition EE was approved, House Bill 20-1427 through Section 39-28-103, C.R.S., increased the statutory tax rate to 9.7 cents per single

cigarette starting on January 1, 2021 until July 1, 2024. See the following graph which shows the individual tax amounts by basis on a single cigarette.

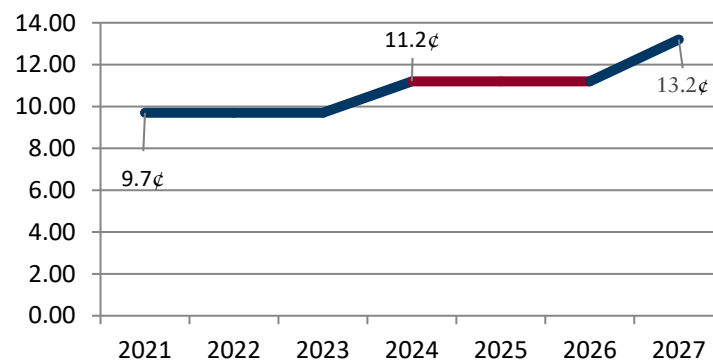
Tax on a Cigarette by Basis as of January 1, 2021 through July 1, 2024 (in Cents)



Source: Colorado Constitution Article X, Section 21 and House Bill 20-1427.

House Bill 20-1427 and Proposition EE also set an increase on the statutory tax of cigarettes. The following graph shows the total tax on a cigarette and the increases noted in statute. According to Section 39-28.5-101(3.3), C.R.S., modified tobacco products are “any tobacco product for which the secretary of the United States Department of Health and Human Services has issued an order authorizing the product to be commercially marketed as a modified risk tobacco product.” Federal regulations [21 USC 387k] indicate that a modified tobacco product is a product that reduces “harm or the risk of tobacco-related disease.” An example of this is the Phillip Morris heated tobacco system, which heats tobacco enough to release a vapor without burning the tobacco.

Tax Rates on a Cigarette by Fiscal Year (in Cents)



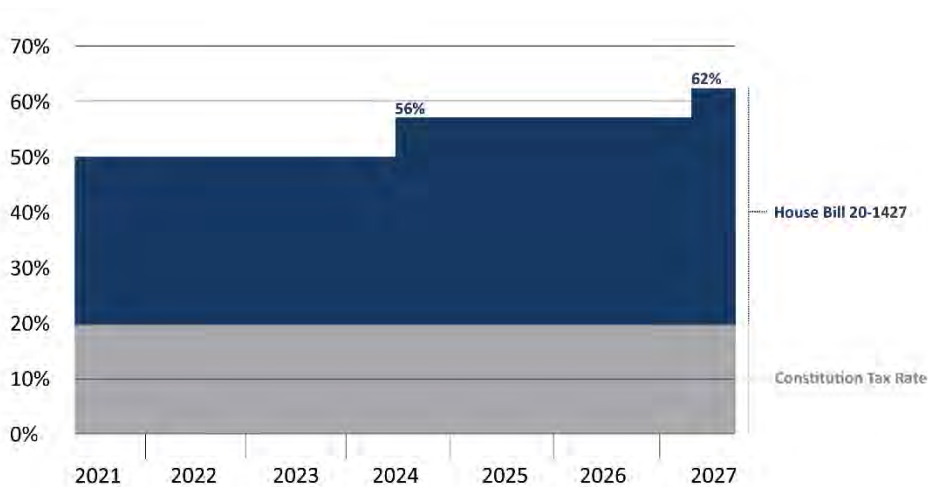
Source: Colorado Constitution Article X, Section 21 and House Bill 20-1427. These prices apply to wholesale cigarettes and not cigarettes that are modified tobacco products.

In addition, House Bill 20-1427 and Proposition EE also set a minimum price of \$7 for every package of 20 cigarettes. This price is set to increase to \$7.50 starting in Fiscal Year 2025. Per Section 39-28-116(6), C.R.S., Legislative Council in its June forecast each year will calculate the additional sales tax revenue from this minimum price and shall provide this to Treasury, which will transfer an amount equal to 73 percent of the Legislative Council’s estimate of the additional sales tax revenues from the General Fund to the Preschool Fund at the end of each fiscal year on June 30.

Tobacco Products

Tobacco products are taxed at a percentage of the manufacturer’s list price and the taxes are due to the Department of Revenue quarterly. Taxed tobacco products include items such as cigars, chewing tobacco, snuff, and other tobacco products that are intended for smoking or chewing, but do not include cigarettes. Prior to Proposition EE and House Bill 20-1427, the tax on tobacco products was 40 percent of the manufacturer’s list price. This tax consisted of a 20 percent tax set in the constitution and a 20 percent tax set in statute. House Bill 20-1427, with the passage of Proposition EE, increased the statutory tax rate from 20 percent to 30 percent starting January 1, 2021, which resulted in a total tax on tobacco products of 50 percent of the manufacturer’s list price. The changes to Section 39-28.5-102, C.R.S., will further increase the statutory tax of tobacco products starting July 1, 2024, and again starting July 1, 2027. The following graph shows the total tax on tobacco products and the increases noted in statute.

Tax Rates on Tobacco products by Calendar Year (Percent)¹



Source: Colorado Constitution Article X, Section 21, and House Bill 20-1427.

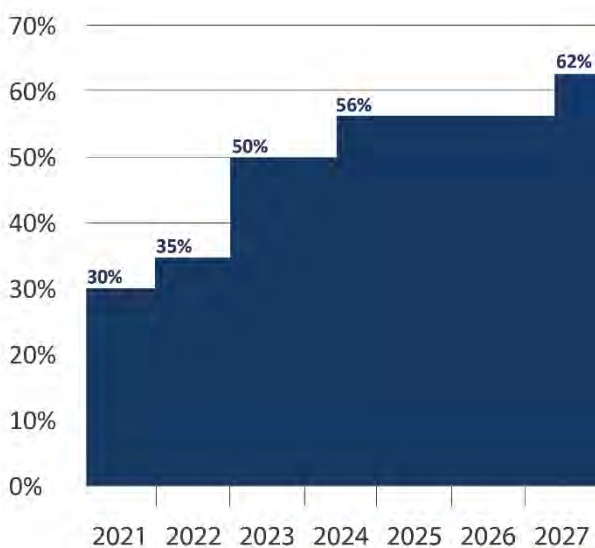
¹These tax rates do not apply to modified tobacco products.

Nicotine Products

Nicotine products are also taxed at a percentage of the manufacturer's list price and the taxes are due to the Department of Revenue quarterly. Nicotine products are products that include nicotine that are not tobacco products or cigarettes. These include items that are consumed in a liquid, or are in a vaporized, smoked, or chewed form. Prior to passage of Proposition EE and House Bill 20-1427, there was no state tax being applied to these nicotine products. House Bill 20-1427, through Section 39-28.6-103, C.R.S., imposed a tax of 30 percent on nicotine products in Fiscal Year 2021 starting on January 1, 2021 and 35 percent in Fiscal Year 2022 starting on January 1, 2022.

Section 39-28.6-103, C.R.S., further increased the tax of nicotine products in future fiscal years. The following graph shows the total tax on nicotine products and the increases noted in Section 39-28.6-103, C.R.S., which took effect starting in Fiscal Year 2021, and will continue at different tax rates through 2028, when the tax rate stays the same for future years.

Tax Rates on Nicotine Products by Calendar Year (Percent)



Source: Section 39-28.6-103(1), C.R.S.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether Treasury complied with the statutory requirements for the Holding Fund's grant distributions and expenditures, and complied with generally accepted accounting principles (GAAP) when recording into and reporting information related to the Holding Fund.

We reviewed the Department of Revenue's processes for recognizing and recording cigarette, tobacco, and nicotine tax revenue into the Holding Fund and reviewed the amount of tax revenue collected in the Holding Fund during Fiscal Year 2022. We also reviewed Treasury's process for distributing these revenues from the Holding Fund to the funds designated in Section 24-22-118(2), C.R.S. We reviewed all distributions from the Holding Fund for Fiscal Year 2022 to determine whether Treasury had correctly distributed all the tax money received to the correct funds and whether all distribution requirements had been met.

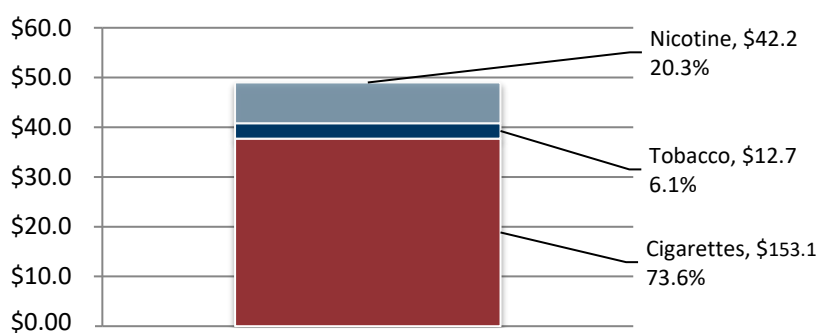
How were the results of the audit work measured?

Taxes Received During Fiscal Year 2022 for the Holding Fund

Section 24-22-118(1), C.R.S., created the Holding Fund and requires that the Department of Revenue record into the Holding Fund the increased tax amounts for cigarettes, nicotine products, and tobacco products established in Sections 39-28-103, 39-28.5-102, and 39-28.6-103, C.R.S.

Cigarette, nicotine, and tobacco distributors file tax returns and remit these taxes to the Department of Revenue through its GenTax system, the State's primary information system for processing collected taxes. GenTax interfaces with CORE daily and records the amount of each tax collected directly in the Holding Fund. Based on our review, we determined that the Holding Fund received a total of approximately \$208.0 million during the fiscal year. The following graph shows the amount of taxes, by type, that were recorded in the Holding Fund during the fiscal year.

Holding Fund Taxes in Fiscal Year 2022 (in Millions)



Source: Office of the State Auditor's Analysis of tax amounts recorded in the Holding Fund during Fiscal Year 2022 as shown in CORE.

Fiscal Year 2022 Distributions from the Holding Fund

Section 24-22-118(2)(a), C.R.S., requires Treasury to distribute the revenues received in the Holding Fund during Fiscal Year 2022 to six funds: (1) \$10,950,000 to the Tobacco Tax Cash Fund; (2) \$4,050,000 to the General Fund; (3) \$11,167,000 to the Housing Development Grant Fund; (4) \$500,000 to the Eviction Legal Defense Fund; (5) \$30,000,000 to the Rural Schools Cash Fund; and (6) the remainder to the State Education Fund. Further, if there are insufficient revenues in the Holding Fund to make the transfers, Treasury shall proportionally reduce each transfer. Beginning in Fiscal Year 2024, the transfers will include amounts transferred to the Preschool Cash Fund.

Results of Audit Work

Based on our review of the distributions from the Holding Fund in Fiscal Year 2022, Treasury correctly distributed all of the collected revenues. The following table outlines each fund, the required statutory distributions, and the total distributed during Fiscal Year 2022.

Holding Fund Distributions in Fiscal Year 2022

Fund Name	Section 24-22-118(2)(a), C.R.S. Required Distributions for Fiscal Year 2022	Distributions from the Holding Fund In Fiscal Year 2022
Tobacco Tax Cash Fund	\$10,950,000	\$10,950,000
General Fund	\$4,050,000	\$4,050,000
Housing Development Grant Fund	\$11,167,000	\$11,167,000
Eviction Legal Defense Fund	\$500,000	\$500,000
Rural Schools Cash Fund	\$30,000,000	\$30,000,000
State Education Fund	\$151,320,011 ¹	\$151,320,011
Total Distributions	\$207,987,011	\$207,987,011

Source: Office of the State Auditor's Analysis of Holding Fund Distributions in CORE.

¹The amount is calculated each year after all of the other five required transfers.

The following table summarizes the total financial activity in the Holding Fund for Fiscal Year 2022.

Holding Fund Financial Activity as of June 30, 2022

Revenue	
Collected Revenue	\$207,987,011
Additional Earned Revenue Accrued by Treasury at Fiscal Year End	\$14,160,308
Distributions	
Tobacco Tax Cash Fund	\$10,950,000
General Fund	\$4,050,000
Housing Development Grant Fund	\$11,167,000
Eviction Legal Defense Fund	\$500,000
Rural Schools Cash Fund	\$30,000,000
State Education Fund	\$151,320,011
Total Distributions	\$207,987,011
Remaining Revenue Undistributed	\$0
Assets as of 6/30/2022	
Taxes Receivable	\$33,382,063
Allowance for Bad Debt - Delinquent Taxes	(\$190,251)
Total Assets	\$33,191,812
Liabilities – Deferred Inflows as of 6/30/2022	(\$36,206)
Fund Balance	\$33,155,606

Source: Office of the State Auditor's Analysis of Fiscal Year 2022 Holding Fund Financial Activity in CORE.

The Department of Revenue recorded approximately \$33.4 million in taxes receivable in the Holding Fund as of June 30, 2022—the end of the fiscal year. These receivables include approximately \$12.5 million in cigarette taxes, \$6.9 million in tobacco products taxes, and \$13.8 million in nicotine tax earned in Fiscal Year 2022 that will not be collected until Fiscal Year 2023; and \$0.2 million in delinquent taxes receivables that are expected to be collected more than one year from the end of Fiscal Year 2022. The Department of Revenue receives the taxes for cigarettes monthly and the taxes for tobacco and nicotine products quarterly.

Treasury distributes these accrued taxes once the taxes are collected.

Based on the testing described previously, we determined that the Department of Revenue and the Treasury administered the Holding Fund in compliance with statutory requirements.

No recommendation is made in this area.

Preschool Programs Cash Fund Financial Activity

House Bill 20-1427, through Section 24-22-118(3)(a), C.R.S., created the Preschool Fund in Fiscal Year 2021 within Treasury. Section 24-22-118(3)(b), C.R.S., states that “(I) A designated department shall prioritize its use of money from the preschool programs cash fund to expand and enhance the Colorado preschool program or any successor program in order to offer at least ten hours per week of voluntary preschool free of charge to every child in Colorado during the last year of preschool before his or her entry to kindergarten. (II) The designated department shall use the money remaining in the preschool programs cash fund after the use identified in subsection (3)(b)(I) of this section to provide additional preschool programming for low-income families and children at risk of entering kindergarten without being school ready.”

House Bill 21-1304 established a new state department—the Department of Early Childhood (DEC). The DEC is scheduled to become operational on July 1, 2022, the beginning of Fiscal Year 2023. In November 2021, the Governor’s Office released the DEC Transition Plan (Transition Plan) which indicated that the DEC will be the designated department in charge of implementing early childhood programs. As stated in Section 24-22-118(3)(f), C.R.S., the General Assembly will designate a department that is best qualified to administer the preschool program and will use the funds provided in the Preschool Fund to implement the preschool program. The designated department must use any remaining funds to provide additional preschool programming for low-income families and for children at risk of not being school-ready before starting kindergarten. Although the General Assembly did not specify which department would be the designated department for the funds provided in the Preschool Fund—and, therefore, would administer the preschool program—it seems likely that the General Assembly’s determination will align with the Governor’s Office’s Transition Plan designation of the DEC beginning in Fiscal Year 2023. No statutory changes occurred in Fiscal Year 2022 impacting the implementation of early childhood programs.

As noted previously, Section 39-28-116(6), C.R.S., requires Treasury to transfer from the General Fund into the Preschool Fund, an amount equal to 73 percent of the Legislative Council’s estimate of the increase in sales tax revenue due to the new minimum price for cigarette packages established in that statute. Section 24-22-118(3)(a), C.R.S., also requires Treasury to transfer all interest earned from the deposit and investment of the funds in the Preschool Fund during the fiscal year. As discussed previously, Section 24-22-118, C.R.S., requires Treasury to transfer revenues from the Holding Fund to the Preschool Fund starting in Fiscal Year 2024.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether Treasury complied with the statutory requirements for the Preschool Fund's grant distributions and expenditures, and with GAAP when recording amounts into and reporting information related to the Preschool Fund.

We reviewed Treasury's processes for determining the amount required to be transferred to the Preschool Fund from the General Fund for Fiscal Year 2022. We also reviewed the revenue transactions recorded in the Preschool Fund to ensure they were correct and in compliance with statutory guidance. We also reviewed the Preschool Fund's expenditure transaction detail in CORE to determine whether any distributions from the Preschool Fund were in compliance with statutory requirements.

How were the results of the audit work measured?

Required Transfers to the Preschool Fund

Along with increasing taxes, House Bill 20-1427 set a minimum price for a package of cigarettes. The minimum price for a package of 20 cigarettes is \$7 and the minimum price per package of 200 cigarettes is \$70. Section 39-28-116(6), C.R.S., requires Legislative Council to report to Treasury an estimate of the additional sales tax revenue collected by establishing this minimum sales price on a package of cigarettes. Treasury is required to transfer an amount equal to 73 percent of the Legislative Council's estimate from the General Fund to the Preschool Fund.

Interest Due to the Preschool Fund

Section 24-22-118(3)(a), C.R.S., requires Treasury to annually deposit all interest earned from the investment of the revenues in the Preschool Fund to the Preschool Fund.

Distributions from the Preschool Fund

Section 24-22-118(3)(b), C.R.S., states that the funds within the Preschool Fund will be used to expand and enhance the Preschool Program or any successor program, and to provide additional preschool programs for low-income families and children at risk of entering kindergarten without being school-ready.

Authority to Assess Transaction Fees

Section 24-36-120(1), C.R.S., states that the treasurer is authorized to assess a fee for each eligible transaction performed by the state treasurer on behalf of departments and agencies. The state

treasurer should deduct the fee from the interest earnings attributable to the fund for which the transaction is performed.

Results of Audit Work

We reviewed the amount reported by Legislative Council and reviewed the calculation used to determine the amount required to be transferred. Treasury was required to distribute \$364,000 from the General Fund to the Preschool Fund for Fiscal Year 2022. We then reviewed Treasury's distribution of these funds to ensure they correctly distributed this amount to the Preschool Fund. We found no concerns with this distribution during our testing.

We reviewed Treasury's deposit of interest earned and ensured it was correctly transferred to the Preschool Fund. The amount of interest deposited for Fiscal Year 2022 was \$2,688. We found no concerns with this transfer during our testing.

We reviewed the Preschool Fund's expenditure transaction detail in CORE and noted there was only one \$8 transaction fee expense in Fiscal Year 2022. We found no concerns with this transaction during our testing.

The following table shows the amounts Treasury transferred into the Preschool Fund from the General Fund in Fiscal Year 2022, as well as the current balance as of the end of Fiscal Year 2022.

Preschool Fund Financial Activity as of June 30, 2022

Sales Tax Revenue	
73% of Estimated Sales Tax Revenue for the Minimum Cigarette Package Price	\$363,839
Interest Earned	\$2,668
Distributions Expense	
Transaction Fee Expense	(\$8)
Income	\$366,499
Assets as of 06/30/2022	
Cash	\$366,499
Liabilities as of 06/30/2022	\$0
Fund Balance	\$366,499

Source: Office of the State Auditor's Analysis of Fiscal Year 2022 Preschool Fund financial activity in CORE.

Based on the testing previously described, we determined that Treasury administered the Preschool Fund in compliance with statutory requirements during Fiscal Year 2022.

No recommendation is made in this area.



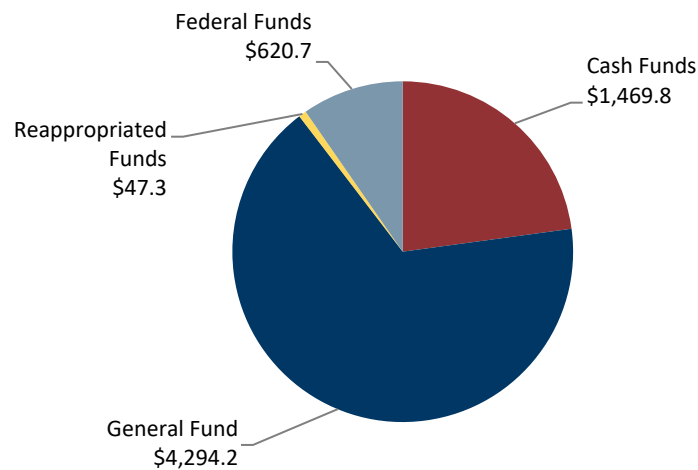
Department of Education

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.

For Fiscal Year 2022, the Department was appropriated approximately \$6.43 billion and 614 full-time equivalent (FTE) staff.

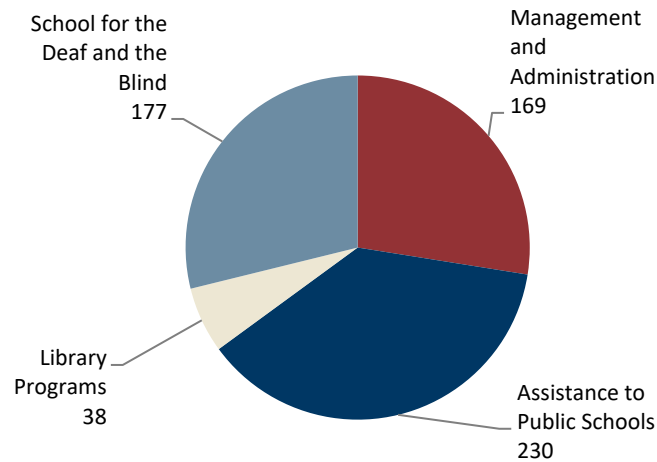
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Education Fiscal Year 2022 Appropriations
by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Education Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

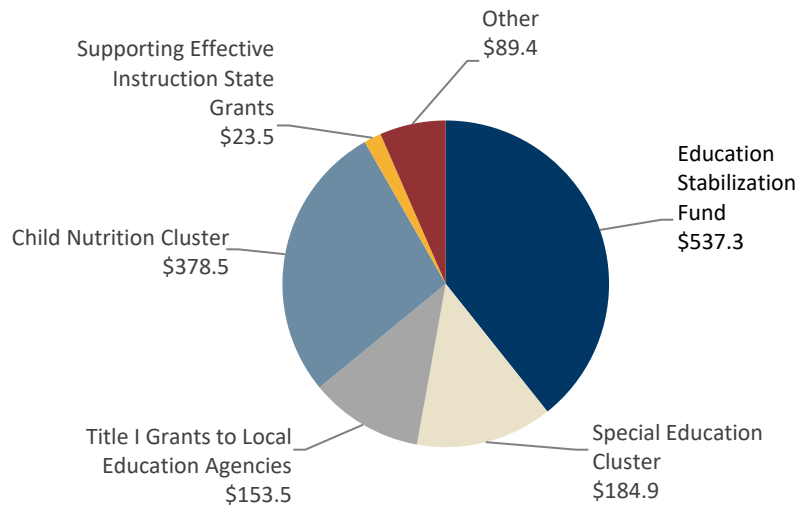
During Fiscal Year 2022, the Department expended approximately \$1.37 billion in federal funds. As part of our Fiscal Year 2022 audit, we tested the Department's compliance with federal grant requirements for the following three programs:

- Title I Grants to Local Educational Agencies (Title I) [ALN 84.010]
- Special Education Cluster (Individuals with Disabilities Act, or IDEA) [ALNs 84.027, 84.173]
- Education Stabilization Fund (ESF) [ALN 84.425]

In Fiscal Year 2022, the Department's expenditures for these programs were approximately \$875.7 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

Department of Education Fiscal Year 2022 Expenditures by Federal Program (in Millions)



Source: 2022 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2022 audit identified issues related to the Department’s administration of Title I Grants to Local Educational Agencies and Education Stabilization Fund programs.

Finding 2022-042 Federal Funding Accountability and Transparency Act

The Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) 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 the federal government to make certain information on federal awards available to the public. In order to obtain this information, the federal government requires grant recipients to provide information to it. For example, the federal Department of Education (DOE) requires the Department to report information about subgrants, or subawards, it gives to other governments or to nonprofit organizations (also referred to as subrecipients) from the DOE grants it receives. Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a Federal grant award received by the pass-through entity. The Department is specifically required to file FFATA reports through the FFATA Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view certain information from the report, including the subrecipient’s name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department’s name, and the Department’s grant award identification number.

The Department is required to file a FFATA report in the following circumstances:

- If the initial award is equal to or more than \$30,000;
- If subsequent grant modifications result in a total award are equal to or more than \$30,000;
- If the initial award is equal to or more than \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000.

The Department's required FFATA reports for Fiscal Year 2022 included information on Title I Grants to Local Education Agencies [ALN 84.010] and COVID-19 Education Stabilization Fund (ESF) [84.425], specifically Elementary and Secondary School Emergency Relief (ESSER) Fund [84.425D] and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) [84.425U]. FFATA reporting was required for the Department because the Department passed through funds to one or more subrecipients for both programs in excess of \$30,000.

The Department is required to report the subaward information in FSRS no later than the end of the month following the month in which the award was made. According to the Department, during Fiscal Year 2022, it was required to submit and revise 180 and 450 FFATA reports for the Title I and ESF programs, respectively.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls over FFATA reporting during Fiscal Year 2022 and whether the information in the Department's submitted FFATA reports was accurate and submitted in a timely manner. We requested a list of all Title I and ESF subawards made by the Department during Fiscal Year 2022. We then selected a sample of 18 Title I and 29 ESF subawards and requested copies of the FFATA reports that were uploaded to the FSRS system by the Department. The full FFATA reports are only accessible by the Department and are not fully viewable on FSRS.

Once the Department provided copies of the uploaded reports, we then reviewed the FFATA reports within FSRS for each subaward selected for testing to determine if the FFATA report was made in a timely manner in accordance with federal regulations.

How were the results of the audit work measured?

In accordance with federal regulations [2 CFR 170], direct recipients of federal grants are required to report subawards of \$30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to

FSRS in May 2022 if an award or supplemental award equal to or greater than \$30,000 was made in April 2022.

The FFATA reports are required to include the following key data elements:

- Subrecipient name
- Subrecipient DUNS number
- Amount of subaward
- Subaward obligation/action date
- Date of report submission
- Subaward number
- Subaward project description
- Subrecipient names and compensation of highly compensated officers

Transparency Act reporting requirements outlined on the FSRS website prescribe certain information that must be reported for these subawards, including the name of the entity receiving the award, the award amount, funding agency, and unique identifier of the entity.

Federal regulations [2 CFR 200.303] require the non-Federal entity, in this instance the Department, to establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

What problems did the audit work identify?

Based on our audit testwork, for the sample we tested, we determined that the Department was late in reporting all 18 of 18 Title I subawards in FSRS, by an average of 3 to 4 months, and failed to report 1 of 29 ESF subawards by the time of our audit, which represented a delay of approximately 16 months; and was late in reporting 2 of 29 ESF subawards by approximately 7 and 10 months, respectively. Collectively, these subawards totaled about \$30 million for Fiscal Year 2022.

The following tables summarize the results of our testing and group each exception within the following categories: Subaward Not Reported and Report Not Timely.

Title I Grants to Local Education Agencies [ALN 84.010]

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
18	0	18	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$ 25,439,600	\$0	\$25,439,600	0	0

Education Stabilization Fund [ALN 84.425]

Transactions Tested	Subaward Not Reported ¹	Report Not Timely	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
29	1	2	N/A	N/A
Dollar Amount of Tested Transactions	Subaward Not Reported ¹	Report Not Timely	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
\$95,318,411	\$612,531	\$3,930,329	0	0

¹ Amounts shown above as “N/A” represent that, since one of the reports was not submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.

Why did these problems occur?

The Department reported that an influx in pandemic funding resulted in the Department experiencing a 233 percent volume increase in funding distributions and to more than 5,000 submissions and resubmissions in its required Fiscal Year 2022 FFATA reporting for all federal programs managed by the Department’s grant fiscal team. The Department indicated that its grant fiscal team also experienced staff turnover and vacancies during the year and the Department did not adequately reassign resources to ensure FFATA reporting requirements were identified and that reports were submitted on time. Initially, only one FTE was dedicated to FFATA reporting. During the year, the Department allocated a portion of the FFATA workload to another existing FTE and added an additional FTE in May 2022 to work on reconciling FFATA submissions; as a result, Department staff identified the two submissions previously missed, but the reallocations and reconciliations were not made in time to ensure the Department met all of its required FFATA report submission timelines. In addition, Department staff indicated that they made a conscious decision to not report the Title I subawards until May 2022—even though the initial subawards were finalized in January 2022—because the Department had historically received multiple funding allocations in addition to the initial allocation that required FFATA reporting for each allocation for up to 178 subawardees. However, the Department did not communicate with the federal awarding agency to determine whether waiting until it received all related allocations to submit its FFATA reports was appropriate. During the majority of Fiscal Year 2022, the Department also did not have a control, such as a reconciliation, to help identify subawards that went unreported during the fiscal year.

Why do these problems matter?

By failing to properly report FFATA subawards through FSRS, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, the Department fails to meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	S010A190006-19A S010A200006-20A S010A210006-21A S425D200033 S425D210033 S425U210033 S425U210033-21A
Federal Award Year(s)	2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	84.010, Title I Grants to Local Educational Agencies 84.425D and 84.425U, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-042

The Department of Education (Department) should strengthen its internal controls over, and ensure it complies with requirements under, the Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) reporting by:

- A. Improving the Department's process for determining the timing of reporting within the FFATA Subaward Reporting System. This process should include appropriately allocating staff resources for reporting responsibilities, and considerations such as expected future award allocations and communications with the federal awarding agency when it is determined to not be feasible to report information in a timely manner.
- B. Continuing to develop and implement reconciliation procedures to identify subawards that went unreported during the fiscal year.

Response

Department of Education

A. Agree

Implementation Date: December 31, 2022

We agree with this recommendation. In recent years, the Federal Government had multiple continuing resolutions in their budget process, resulting in CDE's Title I allocations coming in multiple iterations. For the last several years, CDE has received revised allocations from the US Department of Education for the fiscal year as late as early summer; in one example, we received six revisions. With staffing shortages and the administrative burden to continuously revise, research issues and update FFATA for each allocation change, CDE took the step to report only the final allocation to FFATA, which was reported as of the month the awardee was awarded. However, the report was submitted later in the fiscal year. CDE will take a two-fold approach to rectify the issue related to the required FFATA reporting for Title I. First, we will report to FSRS the initial awards within 30 days following the date the awardee was provided final approval on their award. This is consistent with CDE's approach to all other federal awards. Second, we will monitor the continuing resolutions and changes in allocations, and report only the net changes to each awardee, in the month those changes occur from the US Department of Education. Thereby, FSRS will represent the total revised award. In addition to this approach, all Title I awards will continue to be a part of our regular FFATA reconciliation process.

B. Agree

Implementation Date: December 31, 2022

We agree with this recommendation. CDE identified its own failure to report two ESSER subawards to FFATA within 30 days as part of the successful development and implementation of a FFATA-specific reconciliation process in Summer 2022. CDE will continue to refine and improve its FFATA reconciliation process.

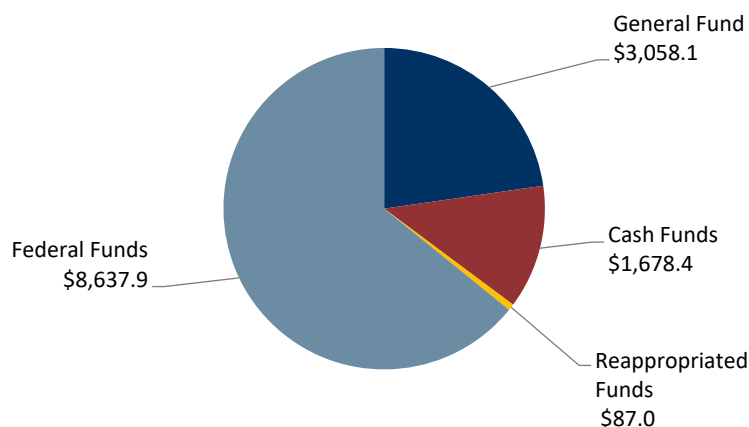
Department of Health Care Policy and Financing

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

For Fiscal Year 2022, the Department was appropriated approximately \$13.5 billion and 655 full-time equivalent (FTE) staff.

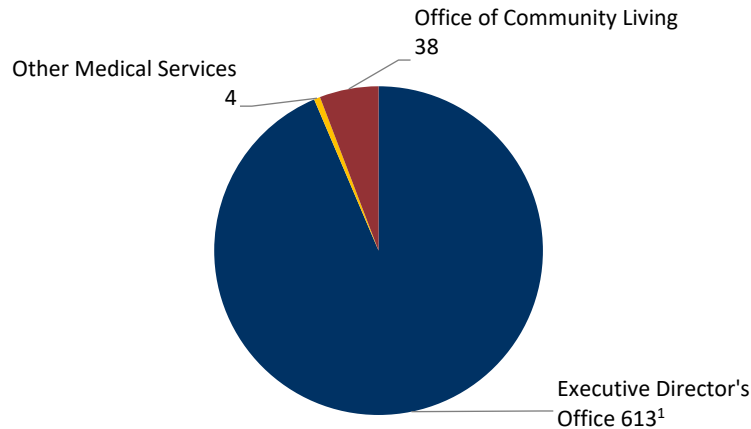
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2022.

**Department of Health Care Policy and Financing Fiscal Year 2022
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Department of Health Care Policy and Financing Fiscal Year 2022 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

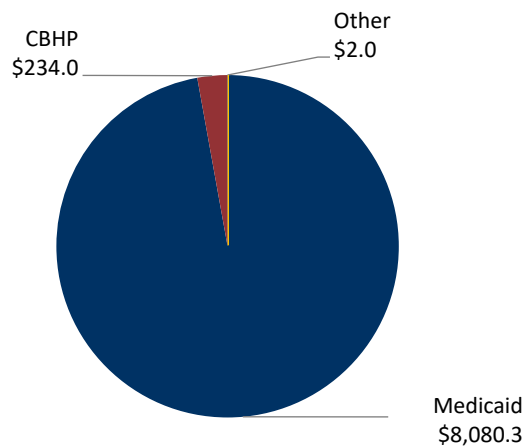
¹This total includes FTEs from other programs within the Executive Director's Office.

As part of our Fiscal Year 2022 audit, we tested the Department's compliance with, and internal controls over, federal grant requirements for the following programs:

- Children's Health Insurance Program [ALN 93.767]
- Medicaid Cluster [ALN 93.775, 93.777, 93.778]

In Fiscal Year 2022, the Department's expenditures for Medicaid were approximately \$8.08 billion in federal funds and for CBHP were approximately \$234.0 million in federal funds. Additionally, the Department had other federal expenditures of \$2.0 million that were unrelated to Medicaid and CBHP. The following chart shows total federal expenditures by federal program for the Department.

Department of Health Care Policy and Financing Fiscal Year 2022 Expenditures by Federal Program (in Millions)



Source: Joint Budget Committee Fiscal Year 2022-23 Appropriations Report.

Between Fiscal Years 2021 and 2022, the Department's average monthly caseload, or eligible beneficiaries, for Medicaid increased by 156,605 cases (11 percent) and CBHP decreased by 12,843 cases (19 percent), as shown in the following table.

Department of Health Care Policy and Financing
Average Monthly Caseload
Fiscal Years 2020 through 2022

Fiscal Year	Average Medicaid Monthly Caseload	Percentage Change	Average CBHP Monthly Caseload	Percentage Change
2020	1,219,245	-	77,469	-
2021	1,404,955	15% ▲	66,185	15% ▼
2022	1,561,560	11% ▲	53,342	19% ▼

Source: Department of Health Care Policy and Financing, Fiscal Year 2023-24 Budget Request, dated November 2022.

Impact of the Public Health Emergency on Medicaid and CBHP Eligibility and Benefits

The Department is responsible for ensuring that all expenditures under Medicaid and CBHP are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid and CBHP program benefits is shared between local counties, designated Medical Assistance eligibility sites (MA sites), and the State. For Medicaid and CBHP, individuals and families apply for benefits at their local county departments of human/social services or designated MA sites, or online through the Program Eligibility and Application Kit (PEAK) system. The local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving or denying applicants' eligibility. If the application is complete, CBMS processes each individual's application and determines the applicant's eligibility based on the information entered. If the application is incomplete, a caseworker is responsible for contacting the individual to assist with completing their application.

The Department is responsible for supervising and monitoring the local counties' and MA sites' administration of Medicaid and CBHP eligibility determinations. 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.

On March 18, 2020, the President of the United States signed the Families First Coronavirus Response Act (Act) that provided a temporary increase in the federal share of Medicaid and CBHP assistance, from 50 percent to 56.2 percent and 65 percent to 69.34 percent, respectively. The

increase is effective from January 1, 2020 until the end of the COVID-19 Public Health Emergency (PHE). In addition, the Act required that the Department maintain Medicaid and CBHP eligibility for beneficiaries enrolled as of March 1, 2020 through the end of the COVID-19 PHE, except for the required terminations noted within the Center for Medicaid and Medicare Services' (CMS) waivers such as out-of-state residency, termination upon the beneficiary's request, and death of the beneficiary. On March 26, 2020, CMS approved waivers for a number of Medicaid and CBHP requirements that resulted in, for example, the expansion of benefits to include all uninsured individuals; suspension of beneficiary deductibles, copayments, coinsurance, and other cost sharing charges and fees; coverage of COVID-19 vaccines and testing; and the suspension of the requirement for a provider to have a current license if their license expired during the COVID-19 PHE. In addition, the State implemented, with CMS' approval, Medicaid continuous enrollment as a condition of receiving the temporary increase in federal assistance. During continuous enrollment, beneficiaries could not be disenrolled due to changes in circumstances (i.e., changes in household composition, employment, income and resources) until the end of the COVID-19 PHE. When the COVID-19 PHE ends, the continuous eligibility requirements were set to expire and the Department will have an "unwinding period" to initiate the process of reviewing all enrollment verifications, redeterminations, and renewals, including terminations of coverage for beneficiaries who are no longer eligible for Medicaid or CBHP.

On December 29, 2022, the Consolidated Appropriations Act, 2023 (CCA) was enacted and made significant changes to the continuous enrollment condition of the Act that will take effect April 1, 2023. The CCA does not address the end of the COVID-19 PHE, but instead addresses the end of the continuous enrollment condition, the temporary increase in the federal share of Medicaid and CHBP assistance, and the unwinding process. Under the CCA, continuous enrollment and the temporary increase in federal assistance are no longer linked to the end of the COVID-19 PHE. The continuous enrollment condition will end on March 31, 2023, and the increase in federal assistance will start to gradually reduce in April 2023 and fully end in December 2023.

CMS has stated that states should begin beneficiary renewals the month before, month of, or the month after the continuous enrollment condition ends. The end of the continuous enrollment condition on March 31, 2023 means that the Department must begin its 12-month unwinding period by April 2023, and may begin as early as February 2023. The Department reported it will begin with May 2023 renewals (March 2023 noticing) to comply with the new federal law and associated federal guidance for unwinding of the continuous coverage requirement.

Prior to beginning the unwinding period, CMS is requiring states to submit a comprehensive unwinding operational plan (Unwinding Plan) to restore routine operations in Medicaid programs. The Unwinding Plan is intended to help states plan for how they will complete all eligibility and enrollment work in accordance with federal and CMS guidance, and includes various deliverables to CMS such as a Renewal Redistribution Plan, System Readiness Artifacts (configuration plan, testing plan, and test results), and Baseline Unwinding Data (Deliverables). In addition, once states begin their unwinding period they will be required to report on specific metrics monthly and continuing throughout the unwinding period.

Our Fiscal year 2022 audit identified issues related to the Department's administration of Medicaid and CBHP.

Finding 2022-043

Medicaid Claims Payments

Individuals and families apply for Medicaid at their local county departments of human/social services or at MA sites. Medicaid caseworkers make the determinations of participants' eligibility to receive Medicaid benefits through CBMS.

Children in the State's foster care program, whose information is documented in the TRAILS system, are automatically determined eligible for Medicaid benefits. The Medicaid eligibility data in CBMS and TRAILS feeds into Colorado interChange, which pays providers for the services that beneficiaries receive.

CBMS and TRAILS interface with Colorado interChange on a daily basis to update eligibility information, such as a beneficiary's eligibility status and/or termination of benefits in Colorado interChange. According to the Department, Colorado interChange is programmed to make only allowable Medicaid claims payments on behalf of eligible beneficiaries in accordance with federal and state Medicaid rules and regulations. Thus, Colorado interChange should stop paying Medicaid claims when a beneficiary is no longer eligible for Medicaid.

On March 18, 2020, the Act was enacted. The Act provided a temporary increase in the federal share of Medicaid and CBHP assistance from January 1, 2020 until the end of the PHE. The Act also required that the Department maintain Medicaid and CBHP eligibility for beneficiaries enrolled as of March 1, 2020, through the end of the COVID-19 PHE, except for the required terminations noted within the CMS waivers, such as out-of-state residency, termination upon the beneficiary's request, and death of the beneficiary. On March 26, 2020, CMS approved waivers for a number of Medicaid and CBHP requirements that resulted in, for example, the expansion of benefits to include all uninsured individuals; suspension of beneficiary deductibles, copayments, coinsurance, and other cost sharing charges and fees; coverage of COVID-19 vaccines and testing; and the suspension of the requirement for a provider to have a current license if their license expired during the COVID-19 PHE. In addition, the State implemented, with CMS' approval, Medicaid continuous enrollment as a condition of receiving the temporary increase in federal assistance. During continuous enrollment, beneficiaries could not be disenrolled due to changes in circumstances (i.e., changes in household composition, employment, income and resources) until the end of the COVID-19 PHE.

On December 29, 2022 the CCA was enacted. Under the CCA, continuous enrollment and the temporary increase in federal assistance are no longer linked to the end of the COVID-19 PHE. The continuous enrollment condition will end on March 31, 2023 and the increase in federal assistance will start to gradually reduce in April 2023, fully ending in December 2023.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the Department's progress in implementing our Fiscal Year 2019 audit recommendation related to its internal controls over Medicaid claims payments. During that audit, we recommended that the Department improve its Medicaid controls by researching and resolving CBMS, TRAILS, and Colorado interChange interface issues we identified during our audit to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries. We specifically identified a TRAILS and CBMS eligibility mismatch issue related to the daily interfaces between CBMS and Colorado interChange and between TRAILS and Colorado interChange. As a result, some individuals who were deemed *ineligible* for Medicaid in CBMS and TRAILS were indicated as *eligible* in Colorado interChange at the time of payments; therefore, Colorado interChange made payments on their behalf. The Department researched the specific errors we identified during the audit and manually corrected the eligibility status of those beneficiaries, but the Department had not fully researched the error or identified and corrected all of the cases affected by the errors at that time. As such, we also recommended that the Department identify and correct any additional cases affected by the system issues noted in our audit. The Department agreed with the recommendation and stated that it would implement them by July 2021.

As part of our audit work, we discussed the Department's progress in implementing our audit recommendation with Department staff. According to the Department, it worked with the Department of Human Services (DHS) during Fiscal Year 2022 to develop a plan to eliminate the issues, including the TRAILS eligibility mismatch issue, we identified in the Fiscal Year 2019 audit. In order to address our recommendation that the Department identify and correct any additional cases affected by the system issues noted during our Fiscal Year 2019 audit, the Department developed an eligibility reconciliation report that compares beneficiary records with an active eligibility span in Colorado interChange, in order to identify any records that were not reported in the monthly eligibility file from CBMS. Department staff reported that they are reviewing the reconciliation report monthly to identify any beneficiary records that need updating in CBMS. Beneficiaries may show up on the reconciliation report either because (1) Colorado interChange rejected the beneficiary's eligibility due to a data integrity issue, or (2) there was a system defect in CBMS, Colorado interChange, or TRAILS that caused a mismatch issue. Data integrity issues include issues such as a missing mailing address or last name—these issues can be manually fixed in CBMS. System defect issues are generally more complex and require Department staff to research the problem and identify the system that caused the error (CBMS, Colorado interChange, or TRAILS), and then work with the appropriate staff to correct the issue.

As part of our audit, we requested copies of the Department's eligibility reconciliation reports for Fiscal Year 2022 and asked the Department if it identified any additional cases affected by the system issues we identified, and if so, if they had they corrected the issues.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- Federal regulation [42 CFR 447.56(e)(2), *Limitations on Premiums and Cost Sharing*] states that federal funding will not be provided for payments made by the Department to providers for services rendered to individuals who are not eligible for Medicaid.
- The Act [Section 2, Division F, Sec. 6008, *Temporary Increase of Medicaid FMAP*] temporarily increased the federal medical assistance percentage (FMAP) by 6.2 percentage points, effective from January 1, 2020 until the end of the PHE. The Act requires states to maintain Medicaid and Children's Health Insurance Program (CHIP) eligibility for beneficiaries enrolled as of March 1, 2020 through the end of the PHE (with certain exceptions) in order to receive the increased FMAP assistance (the "continuous enrollment requirement"). The PHE remained in effect during the entirety of Fiscal Year 2022 through June 30, 2022.
- According to federal regulation [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards which provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, Paragraph 16.01, *Perform Monitoring Activities*, which states that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

What problems did the audit work identify?

We determined that the Department did not fully implement our Fiscal Year 2019 recommendation related to Medicaid claims payments by the July 2021 due date it originally provided. Specifically, while the Department has started working with DHS on a plan to resolve the TRAILS eligibility mismatch issues and started preliminary work on the project, the project was still ongoing as of June 30, 2022. In addition, the Department's system enhancements to CBMS and Colorado interChange were not fully executed because of the ongoing PHE. Once the PHE ends and the Department executes the system enhancements, the Department has indicated the system will begin to correct the CBMS and Colorado interChange mismatches.

Finally, although the Department has identified additional beneficiary records that require updating in CBMS, it did not correct the identified issues in the system. Specifically, the Department identified approximately 32,800 separate beneficiaries that were flagged as having an eligibility issue through the Fiscal Year ending June 30, 2022. However, per Department staff, they are unable to tell which beneficiaries had data integrity issues versus those that were caused by a system defect. Once the continuous enrollment period ends and the Department is able to fully execute the system

enhancements noted above, the Department reports that the systems will sync any error the Department has identified and will be manually corrected.

Why did these problems occur?

The Department indicated that it did not fully execute the CBMS and Colorado interChange system enhancements because of the Act's ongoing continuous enrollment requirement. Specifically, because the Department was required to maintain Medicaid and CBHP beneficiaries enrolled as of March 1, 2020 through the entirety of Fiscal Year 2022 due to the continuous enrollment requirements in place, they were unable to fully execute the CBMS and Colorado interChange system enhancements that would fix the data integrity issues identified during the Fiscal Year 2019 audit.

Why do these problems matter?

Making payments to ineligible individuals can result in the Department having to repay the federal government for the federal portion of the overpayments. Further, because Colorado interChange makes payments on behalf of other federal programs, such as CBHP, system issues with Colorado interChange could result in erroneous payments for other programs.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	XIX-ADM2020 XIX-ADM2021 XIX-ADM2022 XIX-MAP2020 XIX-MAP2021 XIX-MAP2022	CHIP2020 CHIP2021 CHIP2022
Federal Award Year(s)	2020, 2021, and 2022	
Pass Through Entity	None	
Assistance Listing Number(s)	93.767, Children’s Health Insurance Program, COVID-19 – Children’s Health Insurance Program; 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)	
Classification of Finding	Material Weakness	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	
This finding applies to prior audit recommendations 2021-055A, 2021-055B, 2020-042A, 2020-042B, 2019-044A, and 2019-044B.		

Recommendation 2022-043

The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid claim payments by:

- A. Continuing to work with the Department of Human Services to fully implement the plan to eliminate the Colorado interChange issues between Colorado Benefits Management System (CBMS), TRAILS, and Colorado interChange to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries.
- B. Continuing to review the monthly eligibility reconciliation reports and identifying beneficiary records that need updating, and making necessary corrections in CBMS once the continuous enrollment condition ends.

Response

Department of Health Care Policy and Financing

- A. Partially Agree

Implementation Date: April 2023

The Department and CBMS teams have strengthened their internal controls to ensure payments are only made to providers for eligible members. The Department and CBMS teams will update all member records identified on the Monthly Reconciliation report once the Public Health Emergency ends.

TRAILS team has provided additional training to the Case Managers to prevent data integrity issues being submitted to CBMS and interChange; however, the TRAILS team does not plan to update the system's internal controls until funding is available.

Auditor's Addendum

Our responsibility under federal audit regulations is to report to the federal government when we identify Medicaid payments that may not have been made on behalf of eligible individuals or costs that we question as appropriate. It is ultimately the Department's responsibility to have internal controls in place over its federal awards which provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions

- B. Agree

Implementation Date: April 2023

The Department agrees to review the monthly eligibility reconciliation report and is looking forward to resolving the member records once the Public Health Emergency ends to fully resolve the audit finding.

Department of Health Care Policy and Financing

The following findings and recommendations relating to internal control deficiencies classified as **Material Weaknesses** and a **Significant Deficiency** were communicated to the Department of Health Care Policy and Financing (Department) in previous years and have not been remediated as of June 30, 2022 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Prior Audit Recommendations of this report.

Medicaid Eligibility—Social Security Numbers Associated with Multiple State IDs	
Current Rec. Number	2022-044
Prior Rec. Number(s)	2021-041
Classification	Material Weakness
Implementation Date(s)	A. [1] B. June 2023 C. June 2023
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2019 XIX-MAP2019 XIX-ADM2020 XIX-MAP2020 XIX-ADM2021 XIX-MAP2021 XIX-ADM2022 XIX-MAP2022
Federal Award Year(s)	2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Medical Loss Ratio Reporting for Managed Care Entities

Current Rec. Number	2022-045		
Prior Rec. Number(s)	2021-042		
Classification	Material Weakness		
Implementation Date(s)	A. December 2022 B. January 2023		
Federal Agency(ies)	Department of Health and Human Services		
Federal Award Number(s)	CHIP2019	XIX-ADM2019	XIX-MAP2019
	CHIP2020	XIX-ADM2020	XIX-MAP2020
	CHIP2021	XIX-ADM2021	XIX-MAP2021
	CHIP2022	XIX-ADM2022	XIX-MAP2022
Federal Award Year(s)	2019, 2020, 2021, and 2022		
Pass Through Entity	None		
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program; 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program		
COVID-19 Funding	Yes		
Compliance Requirement(s)	Special Tests and Provisions (N)		
Total Known Questioned Costs	\$0		
Known Questioned Costs Related to COVID-19 Funding	\$0		

Managed Care Entities' Periodic Audit Reporting

Current Rec. Number	2022-046		
Prior Rec. Number(s)	2021-043		
Classification	Material Weakness		
Implementation Date(s)	December 2022		
Federal Agency(ies)	Department of Health and Human Services		
Federal Award Number(s)	CHIP2019	XIX-ADM2019	XIX-MAP2019
	CHIP2020	XIX-ADM2020	XIX-MAP2020
	CHIP2021	XIX-ADM2021	XIX-MAP2021
	CHIP2022	XIX-ADM2022	XIX-MAP2022
Federal Award Year(s)	2019, 2020, 2021, and 2022		
Pass Through Entity	None		
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program; 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program		
COVID-19 Funding	Yes		
Compliance Requirement(s)	Special Tests and Provisions (N)		
Total Known Questioned Costs	\$0		
Known Questioned Costs Related to COVID-19 Funding	\$0		

Payments for Non-Emergent Medical Transportation Claims

Current Rec. Number	2022-047
Prior Rec. Number(s)	2021-045
Classification	Material Weakness
Implementation Date(s)	A. [1] E. July 2022 B. December 2022 F. July 2022 C. [1] G. December 2022 D. July 2022 H. July 2022
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2019 XIX-MAP2019 XIX-ADM2020 XIX-MAP2020 XIX-ADM2021 XIX-MAP2021 XIX-ADM2022 XIX-MAP2022
Federal Award Year(s)	2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Medicaid Controls Over Eligibility Determinations	
Current Rec. Number	2022-048
Prior Rec. Number(s)	2021-047 and 2020-034
Classification	Material Weakness
Implementation Date(s)	A. July 2022 B. [1] C. December 2022
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2018 XIX-MAP2018 XIX-ADM2019 XIX-MAP2019 XIX-ADM2020 XIX-MAP2020 XIX-ADM2021 XIX-MAP2021 XIX-ADM2022 XIX-MAP2022
Federal Award Year(s)	2018, 2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Medical Assistance Payments for Deceased Beneficiaries			
Current Rec. Number	2022-049		
Prior Rec. Number(s)	2021-048 and 2020-035		
Classification	Material Weakness		
Implementation Date(s)	A. July 2022 B. July 2022 C. July 2022		
Federal Agency(ies)	Department of Health and Human Services		
Federal Award Number(s)	CHIP2018 XIX-ADM2018 XIX-MAP2018 CHIP2019 XIX-ADM2019 XIX-MAP2019 CHIP2020 XIX-ADM2020 XIX-MAP2020 CHIP2021 XIX-ADM2021 XIX-MAP2021 CHIP2022 XIX-ADM2022 XIX-MAP2022		
Federal Award Year(s)	2018, 2019, 2020, 2021, and 2022		
Pass Through Entity	None		
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program; 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program		
COVID-19 Funding	Yes		
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)		
Total Known Questioned Costs	\$0		
Known Questioned Costs Related to COVID-19 Funding	\$0		

Children's Basic Health Plan Eligibility and Improper Payments

Current Rec. Number	2022-050
Prior Rec. Number(s)	2021-049 and 2020-036
Classification	Material Weakness
Implementation Date(s)	A. [1] D. December 2022 B. July 2022 E. [1] C. [1] F. [1]
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP2018 CHIP2021 CHIP2019 CHIP2022 CHIP2020
Federal Award Year(s)	2018, 2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Recovering and Refunding of Federal Share of Medicaid and CBHP Providers' Overpayments

Current Rec. Number	2022-051
Prior Rec. Number(s)	2021-050 and 2020-037
Classification	Material Weakness
Implementation Date(s)	A. July 2022 C. July 2022 B. July 2022 D. July 2022
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP2018 XIX-ADM2018 XIX-MAP2018 CHIP2019 XIX-ADM2019 XIX-MAP2019 CHIP2020 XIX-ADM2020 XIX-MAP2020 CHIP2021 XIX-ADM2021 XIX-MAP2021 CHIP2022 XIX-ADM2022 XIX-MAP2022
Federal Award Year(s)	2018, 2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Reporting (L) Special Tests and Provisions (N)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Presumptive Eligibility	
Current Rec. Number	2022-052
Prior Rec. Number(s)	2021-051 and 2020-038
Classification	Material Weakness
Implementation Date(s)	A. July 2022 B. July 2022 C. December 2022
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP2018 XIX-ADM2018 XIX-MAP2018 CHIP2019 XIX-ADM2019 XIX-MAP2019 CHIP2020 XIX-ADM2020 XIX-MAP2020 CHIP2021 XIX-ADM2021 XIX-MAP2021 CHIP2022 XIX-ADM2022 XIX-MAP2022
Federal Award Year(s)	2018, 2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Provider Eligibility			
Current Rec. Number	2022-053		
Prior Rec. Number(s)	2021-052 and 2020-039		
Classification	Significant Deficiency		
Implementation Date(s)	A. July 2022	B. July 2022	C. July 2022
Federal Agency(ies)	Department of Health and Human Services		
Federal Award Number(s)	CHIP2018	XIX-ADM2018	XIX-MAP2018
	CHIP2019	XIX-ADM2019	XIX-MAP2019
	CHIP2020	XIX-ADM2020	XIX-MAP2020
	CHIP2021	XIX-ADM2021	XIX-MAP2021
	CHIP2022	XIX-ADM2022	XIX-MAP2022
Federal Award Year(s)	2018, 2019, 2020, 2021, and 2022		
Pass Through Entity	None		
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program		
COVID-19 Funding	Yes		
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Special Tests and Provisions (N)		
Total Known Questioned Costs	\$0		
Known Questioned Costs Related to COVID-19 Funding	\$0		

Medicaid Eligibility - Missing Social Security Numbers

Current Rec. Number	2022-054
Prior Rec. Number(s)	2021-054, 2020-041, and 2019-043
Classification	Material Weakness
Implementation Date(s)	A. July 2022 C. [1] B. [1] D. [1]
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP2017 XIX-ADM2017 XIX-MAP2017 CHIP2018 XIX-ADM2018 XIX-MAP2018 CHIP2019 XIX-ADM2019 XIX-MAP2019 CHIP2020 XIX-ADM2020 XIX-MAP2020 CHIP2021 XIX-ADM2021 XIX-MAP2021 CHIP2022 XIX-ADM2022 XIX-MAP2022
Federal Award Year(s)	2017, 2018, 2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Provider Eligibility	
Current Rec. Number	2022-055
Prior Rec. Number(s)	2021-056, 2020-044, and 2019-046
Classification	Material Weakness
Implementation Date(s)	A. July 2022 C. [1] B. [1] D. [1]
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP2017 XIX-ADM2017 XIX-MAP2017 CHIP2018 XIX-ADM2018 XIX-MAP2018 CHIP2019 XIX-ADM2019 XIX-MAP2019 CHIP2020 XIX-ADM2020 XIX-MAP2020 CHIP2021 XIX-ADM2021 XIX-MAP2021 CHIP2022 XIX-ADM2022 XIX-MAP2022
Federal Award Year(s)	2017, 2018, 2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program, COVID-19 – Children's Health Insurance Program 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Special Tests and Provisions (N)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

Department of Higher Education

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

Please refer to the introduction to the Department of Higher Education chapter within Section II: Financial Statement Findings for additional information, including a list of schools.

Colorado Community College System

Colorado Community College System (System) is Colorado's largest institution of higher education and served approximately 113,000 students by headcount and approximately 43,000 full-time equivalent students during the Fiscal Year ended June 30, 2022. The System has approximately 5,400 employees by FTE, of which two-thirds are faculty and adjunct instructors. The colleges offer a wider variety of both academic and career programs leading either to degrees and certificates, or otherwise enhancing personal and professional growth. In addition to the 13 community colleges, CCCS also assists the State Board for Community Colleges and Occupational Education (SBCCOE) in exercising certain curriculum and funding authority over three Area Vocational Schools (AVSs), two Local District Colleges (LDCs), and secondary career and technical programs in over 150 school districts throughout the State. Please refer to the Department of Higher Education's chapter within Section II: Financial Statement Findings for additional background information.

Our Fiscal Year 2022 audit identified issues related to the System's administration of the COVID-19 Education Stabilization Fund program. The Education Stabilization Fund includes the Higher Education Emergency Relief Fund program.

Findings 2022-056, 2022-057, and 2022-058

Higher Education Emergency Relief Fund (HEERF) Procurement Compliance

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020 and appropriated federal funds to provide economic aid to the American people negatively impacted by the COVID-19 pandemic. As part of the CARES Act, funds were given to the System under the Higher Education Emergency Relief Fund (HEERF) Program. The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), was signed into law on December 27, 2020, and authorized additional funding under the HEERF program (HEERF II). Finally, the *American Rescue Plan Act of 2021* (ARP), enacted on March 11, 2021, authorized a third round of funding (HEERF III) in order for higher education institutions to serve students and ensure learning continues during the COVID-19 pandemic. The HEERF Program is one of the subprograms of the federal Education Stabilization Fund [ALN 84.425]. The HEERF program contains two portions: The Student Aid portion [ALN 84.425E] and the Institutional portion, which is made up of the following:

- HEERF Institutional Aid Portion (ALN 84.425F);
- HEERF Minority Serving Institutions (ALN 84.425L);
- HEERF Strengthening Institutions Program (ALN 84.425M);
- Institutional Resilience and Expanded Postsecondary Opportunity (ALN 84.425P);
- HEERF Supplemental Assistance to Institutions of Higher Education program (ALN 84.425S).

Since April 2020, the System has been awarded a total of approximately \$255.6 million in HEERF funding. From inception through June 30, 2022, the System spent a total of approximately \$97.8 million for the HEERF program Student Aid portion and \$113.9 million for the HEERF Institutional Portion. During Fiscal Year 2022, the System spent \$71.9 million for the Student Aid portion and \$45.1 million for the Institutional Portion; of this amount, \$28.7 million represented the System's procurement for goods and services. The System reports that it will spend the remaining amount of funding during Fiscal Year 2023 and beyond.

Each of the System's 13 campuses separately signed an agreement titled the "Certification and Agreement" with the U.S. Department of Education (ED) to indicate each campus' acceptance of the HEERF funding and the applicable terms and requirements. Under the requirements, each campus is required to follow the State's procurement policies and procedures. Federal procurement regulations also require that each campus include any clauses required by federal regulations in every HEERF-related purchase order or other contract. In addition, non-federal entities, including the System and its campuses, are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred from doing business with the federal government. "Covered transactions" include those procurement contracts for goods and services awarded under a grant or cooperative agreement. In order to comply with federal suspension and

debarment requirements, the campuses can perform a search in the federal System of Award Management (SAM) website, which tracks the entities that the federal government has determined are ineligible to receive federal funding; collect a certification from the entity; or add a clause or condition to the contract.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the System's campuses had effective internal controls in place over, and complied with, federal procurement and suspension and debarment requirements for the HEERF grant during Fiscal Year 2022. As part of our audit work, we reviewed the campuses' internal controls over the HEERF grant procurement requirements. In addition, we tested a sample of 60 of the campuses' HEERF-related 435 procurement transactions, totaling \$18.8 million, to determine if the campuses were in compliance with federal procurement requirements, and whether the campuses' contractors were suspended, debarred, or otherwise excluded from participating in the contract by the federal government, through verification on the SAM website exclusions listing.

How were the results of the audit work measured?

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

- Federal regulation [2 CFR 180.220] states that a contract for goods or services is a covered transaction if awarded as a grant or payment for specified use and if the amount of the contract is expected to equal or exceed \$25,000. Also, federal regulation [2 CFR 180.300] requires that when a non-federal entity enters into a covered transaction with another entity, the non-federal entity must verify that the person or entity they intend to do business with is not excluded or disqualified from receiving federal funds. This can be done by: (1) checking the SAM exclusions, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.
- Federal regulation [2 CFR 200.303] states that the System and its campuses, as recipients of federal funds, must establish and maintain effective internal control over their federal awards that provides reasonable assurance that the System's campuses are managing the federal awards in compliance with federal statutes, regulations, and the award terms and conditions.
- Federal regulation [2 CFR 200.318] states that the System must document procurement procedures. The System and its campuses utilize Colorado Revised Statute Section 24, Government -State, Procurement Code; Articles 101- 112, as their procurement policy. Relevant sections of the policy include:

- o R-24-103-201-01 Purchasing Thresholds - (b) Small purchases are goods and services purchases costing less than \$150,000. Goods and services between \$25,000 and \$150,000 may be purchased using a documented quote process, described in rule R-24-103-204-01.
- o R-24-103-201-01 Purchasing Thresholds - (c) Invitation for bids, described in rule R-24-103-202-01, request for proposals, described in rule R-24-103-203, and invitations to negotiate, described in rule R-24-103-208-03, may be used for goods or services estimated to exceed the small purchase threshold of \$150,000.
- o R-24-103-205 Sole Source Procurements -Contracts may be awarded by use of a sole source procurement only if the following conditions are met: (a) A sole source procurement is justified when there is only one good or service that can reasonably meet the need and there is only one vendor who can provide the good or service. A requirement for a particular proprietary item (i.e., a brand name specification) does not justify a sole source procurement if there is more than one potential bidder or offeror for that item; (b) The procurement official or his or her designee shall make a written determination that a procurement is sole source, setting forth the reasons. In cases of reasonable doubt, competition should be solicited. Any request by a using agency that a procurement be restricted to one potential contractor shall be accompanied by an explanation as to why no other contractors will be suitable or acceptable to meet the need.

What problems did the audit work identify?

We identified at least one issue with 34 of the 60 transactions tested (57 percent), which resulted in a total of \$3,254,216 in known federal questioned costs. In total, we identified 43 errors within the 34 transactions tested. Specifically, we identified the following:

- Community College of Aurora (CCA) and Pueblo Community College (PCC) could not provide documentation to support that suspension and debarment verification procedures were performed for nine transactions we reviewed for CCA and for 21 transactions we reviewed for PCC. We confirmed through additional audit work that none of the vendors were suspended or debarred; as a result, we determined that these errors did not result in questioned costs.
- Otero College (OC) did not complete the required Sole Source justification for four transactions. These errors resulted in \$1,535,455 of questioned costs.
- PCC did not perform a request for proposals for two transactions which exceeded \$150,000 and did not obtain documented quotes for seven transactions which were between \$25,000 and \$150,000, as required. These errors resulted in questioned costs of \$1,718,761.

Why did these problems occur?

OC and PCC did not have adequate internal controls in place to ensure they complied with HEERF procurement requirements. In addition, CCA and PCC did not have adequate internal controls in place to ensure they complied with HEERF suspension and debarment requirements. Specifically, at OC and PCC, the secondary reviewer did not require staff follow procedures in place for procurement. At PCC the secondary reviewer also did not ensure that staff searched the federal System of Award Management to verify that entities it contracted with were not suspended, debarred, or otherwise excluded from participating in a contract for federal funds. In addition, they did not provide training over grant processes related to state procurement rules, such as training on requirements for staff to maintain appropriate supporting documentation for procurement-related verifications and procurement decisions. Further, CCA and OC experienced staff turnover in key positions, and existing employees could not locate the supporting documentation.

Why do these problems matter?

It is important for CCA, OC, and PCC to ensure that they obtain and maintain appropriate documentation to support procurement decisions, especially when they are the basis for determining CCA, OC, and PCC's compliance with specific HEERF program requirements. In addition, CCA and PCC's failure to perform procedures to ensure an entity is not suspended or debarred could result in the System paying funds to an entity that is disallowed from receiving such funds, thereby exposing the State to increased business risk and potential federal disallowances.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	CCA – P425E202708, P425F202122* OC – 425E202795, P425F202416* PCC – P425E202750, P425F202125*
Federal Award Year(s)	2020 and 2021
Pass Through Entity	None
Assistance Listing Number(s)	84.425E & 84.425F*, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Procurement Suspension and Debarment (I)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$3,254,216
Known Questioned Costs Related to COVID-19 Funding	\$3,254,216
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2022-056

Community College of Aurora should strengthen their internal controls over suspension and debarment and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements by:

- A. Ensuring staff maintain supporting documentation of suspension and debarment checks.
- B. Providing training and cross-training to existing employees over suspension and debarment requirements.

Response

Community College of Aurora

- A. Agree

Implementation Date: October 2022

Beginning in October 2022, the duty was moved from the Principal Investigator or instructional staff previously responsible for this step to the Director of Purchasing to ensure compliance for all grant transactions.

- B. Agree

Implementation Date: October 2022

Training will be provided for identifying when suspension and debarment must be checked for vendors of federal programs, processes and websites to access, and methodology for documenting with the purchase, to fiscal and grant staff

Recommendation 2022-057

Otero College should strengthen their internal controls over procurement and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements and State procurement policies by:

- A. Ensuring the secondary reviewer enforces compliance with the Colorado Community College System's (System) procurement procedures.
- B. Ensuring staff maintain supporting documentation for procurements.
- C. Providing training and cross-training to existing employees over procurement requirements.

Response

Otero College

A. Agree

Implementation Date: August 2022

Otero College has adopted the system offices Sole Source justification form that will be posted to the State procurement site, requires supervisory approval, and has put that into place as of August 2022.

B. Agree

Implementation Date: August 2022

Otero College will ensure they maintain supporting documentation for procurements.

C. Agree

Implementation Date: August 2022

Otero College has a new procurement official that has attended various trainings regarding procurement rules.

Recommendation 2022-058

Pueblo Community College should strengthen their internal controls over procurement, suspension and debarment and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements and State procurement policies by:

- A. Ensuring the secondary reviewer enforces compliance with the Colorado Community College System's (System) procurement procedures and that staff perform procedures to verify contracted entities are not excluded or disqualified from receiving federal funds.
- B. Ensuring staff maintain supporting documentation for procurements and suspension and debarment checks.
- C. Providing training and cross-training to existing employees over procurement, suspension and debarment requirements.

Response

Pueblo Community College

A. Agree

Implementation Date: September 2022

Going forward, the Director of Purchasing will perform all Sam.Gov searches. The secondary reviews to ensure compliance for the System's procurement and suspension and debarment procedures will be conducted by the Vice President of Administration and Finance.

B. Agree

Implementation Date: September 2022

The corresponding documents supporting procurement transactions and suspension and debarment checks will be scanned and filed along with the Purchase order.

C. Agree

Implementation Date: September 2022

Training will be provided to fiscal and grant staff for identifying when suspension and debarment must be checked for vendors of federal programs, processes and websites to access, and methodology for documenting with the purchase documentation.

Finding 2022-059

Higher Education Emergency Relief Fund (HEERF) Reporting Compliance

The federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020 and appropriated federal funds to provide economic aid to the American people negatively impacted by the COVID-19 pandemic. As part of the CARES Act, funds were given to the System under the Higher Education Emergency Relief Fund (HEERF I) Program. The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), was signed into law on December 27, 2020, and authorized additional funding under the HEERF program (HEERF II). Finally, the American Rescue Plan Act of 2021 (ARP), enacted on March 11, 2021, authorized a third round of funding (HEERF III) in order for higher education institutions to serve students and ensure learning continues during the COVID-19 pandemic.

The HEERF Program is one of the subprograms of the federal Education Stabilization Fund (Assistance Listing No. 84.425). The HEERF program contains two portions: the Student Aid portion (Assistance Listing No. 84.425E) and the Institutional portion, which is made up of the

following: HEERF Institutional Aid Portion (Assistance Listing No. 84.425F), HEERF Minority Serving Institutions (Assistance Listing No. 84.425L), HEERF Strengthening Institutions Program (Assistance Listing No. 84.425M), Institutional Resilience and Expanded Postsecondary Opportunity (Assistance Listing No. 84.425P), and HEERF Supplemental Assistance to Institutions of Higher Education program (Assistance Listing No. 84.425S). Amounts provided to students through HEERF are considered to be “Emergency Financial Aid Grants to Students” under the Program.

Since April 2020, the System has been awarded a total of approximately \$255.6 million in HEERF funding. From inception through June 30, 2022, the System spent approximately \$97.8 million for the HEERF program Student Aid portion which is used to award Emergency Financial Aid Grants to students and \$113.9 million for the HEERF Institutional Portion, which is used to support the colleges. \$117.3 of this amount was expended by the System during Fiscal Year 2022. The System reports that it will spend the remaining amount of funding during Fiscal Year 2023 and beyond.

Each of the System’s 13 campuses separately signed an agreement titled the “Certification and Agreement” with the ED to indicate each campus’ acceptance of the HEERF funding and the applicable terms and requirements. Under the HEERF program requirements, there are three components to reporting: (1) public reporting on the Student Aid Portion; (2) public reporting on the Institutional Portion, and (3) the annual report, which includes summarized information on the Student Aid and Institutional Portions for the reporting period. The annual report is to be submitted directly to the ED. The ED has specified certain criteria that must be included in each report.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the System had adequate internal controls in place over, and complied with, the HEERF Institutional and Student Aid grant reporting requirements for Fiscal Year 2022.

As part of our audit work, we reviewed the System’s internal controls over the HEERF grant reporting requirements. In addition, we tested a sample of 25 of the 117 HEERF reports submitted by the System’s campuses during Fiscal Year 2022 to determine whether the reports were posted on each campus’ primary website (quarterly reports) or submitted to ED (annual reports) by the federal due dates. Furthermore, for the Student Aid Quarterly Report we requested from each Campus the underlying support for the reports, which consisted of student data detailing how much aid was awarded and the methods the campuses used to determine which students would receive Emergency Financial Aid Grants.

How were the results of the audit work measured?

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

- On May 13, 2021, the ED published in the Federal Register a notice for student aid public reporting under CRRSAA and ARP, which requires that institutions publicly post certain information on their website. The following information must appear in a format and location that is easily accessible to the public:
 - An acknowledgement that the institution signed and returned to the ED the Certification and Agreement and the assurance that the institution has used the applicable amount of funds designated under the CRRSAA and ARP programs to provide Emergency Financial Aid Grants to Students.
 - The total amount of funds that the institution will receive or has received from the ED pursuant to the institution's Certification and Agreement for Emergency Financial Aid Grants to Students under the CRRSAA and ARP programs.
 - The total amount of Emergency Financial Aid Grants distributed to students under the CRRSAA and ARP programs as of the date of submission (*i.e.*, as of the initial report and every calendar quarter thereafter).
 - The estimated total number of students at the institution that are eligible to receive Emergency Financial Aid Grants to Students under the CRRSAA and ARP programs.
 - The total number of students who have received an Emergency Financial Aid Grant to students under the CRRSAA and ARP programs.
 - The method(s) used by the institution to determine which students receive Emergency Financial Aid Grants and how much they would receive under the CRRSAA and ARP programs.
 - Any instructions, directions, or guidance provided by the institution to students concerning the Emergency Financial Aid Grants.
- Federal Uniform Guidance [2 CFR 200.303] requires that recipients of federal awards have internal controls in place to ensure that federal reports are accurate and report complete information. Appropriate supporting documentation is evidence of such internal controls.

What problems did the audit work identify?

We identified issues with 5 of the 25 Fiscal Year 2022 reports we tested (20 percent). Specifically, Front Range Community College (FRCC), Pueblo Community College (PCC), and Lamar Community College (LCC) could not provide appropriate supporting documentation for one or more of the following data elements in five of the Student Aid Quarterly Reports: student data detailing (a) the total amount of Emergency Financial Aid Grants distributed to students, (b) the total number of students eligible to receive Emergency Financial Aid Grants and/or (c) the total number of students at the institution who have received an Emergency Financial Aid Grant. The specific issues we found the following:

- FRCC reported the total number of students eligible to receive Emergency Financial Aid Grants for the quarter ended September 30, 2021 as 20,684; based on our review, we determined the supported number was 20,782.
- FRCC reported the total number of students at the institution who have received an Emergency Financial Aid Grant for the quarter ended June 30, 2022 as 20,385 (student portion) and 3,207 (institutional portion); based on our review, we determined the supported numbers were 20,401 and 3,222, respectively.
- LCC reported the total number of students eligible to receive Emergency Financial Aid Grants for the quarter ended June 30, 2022 as 1,007; based on our review, we determined the supported number was 1,034. In addition, the amount disbursed directly to student emergency financial aid grants to date was reported as 961 and total for all HEERF funds was 1,124; based on our review, we determined the supported numbers were 988 and 1,151, respectively.
- PCC reported the total number of students eligible to receive Emergency Financial Aid Grants for the quarters ending September 30, 2021 and December 31, 2021 as 3,191; based on our review, we determined this amount could not be supported and PCC did not provide a revised count.

Why did these problems occur?

FRCC, PCC, and LCC campuses did not have procedures in place to ensure that supporting documentation was maintained for its Student Aid Quarterly Reporting. Employee turnover in the FRCC Controller position and FRCC, PCC, and LCC Student Financial Aid Director positions further contributed to FRCC, PCC, and LCC's inability to locate or recreate the supporting documentation.

Why do these problems matter?

It is important for FRCC, PCC, and LCC to ensure that they obtain and maintain appropriate documentation to support amounts reported to federal awarding agencies, especially when they are the basis for determining FRCC, PCC, and LCC's compliance with specific federal program requirements. This issue could lead to inaccurate federal reporting and potential noncompliance, which could result in the federal government requiring FRCC, PCC, and LCC to return funds or a negative impact to the System's future federal program funding.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	FRCC – P425E202723 LCC – P425E202985 PCC – P425E202750
Federal Award Year(s)	2020 and 2021
Pass Through Entity	None
Assistance Listing Number(s)	84.425E, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-059

Front Range Community College, Lamar Community College, and Pueblo Community College campuses should strengthen their internal controls over federal reporting and ensure they comply with the Higher Education Emergency Relief Fund reporting requirements by reviewing reports for accuracy and developing procedures for ensuring the required maintenance of all related supporting documentation.

Response

Front Range Community College

Agree

Implementation Date: September 2022

Moving forward the Director of Financial Aid will engage the Restricted Funds Accountants in a quality assurance review of both dollars spent, type of fund, and student counts before it is

submitted for final review and publishing by the Director of Resource Development and Senior Grant Administrator. The most recently submitted information for the quarterly report of September 30, 2022 will be sent to the Restricted Funds Accountants to validate that FRCC has been and will continue to be in compliance for quarterly HEERF reporting.

Response

Lamar Community College

Agree

Implementation Date: July 2022

The Financial Aid Director and the Controller will compile their reporting support on the shared drive they utilize for other routine purposes as well, to ensure clear documentation of the numbers reported. The original report containing errors was corrected, validated, and reposted. All past year's reporting data was made available on the shared drive as of July 2022.

Response

Pueblo Community College

Agree

Implementation Date: October 2022

Each quarter Financial aid will obtain and compare Cognos and Banner disbursement reports for accuracy. Once the unduplicated student count is determined it will be sent to the Vice President of Student Success to validate and approve going forward. Financial aid will ensure staff maintain supporting documentation for any institutional expenditures information that was obtained from the fiscal office. Disbursement and expenditure data will be compiled for the Department of Education's Quarterly Report by the submission deadline and will be submitted as PDF to webmaster for posting on PCC's website and a copy emailed to a contact at the Department of Education and will archive the submission for future reference.

Colorado School of Mines

The Colorado School of Mines (School) was founded on February 9, 1874. The School came under State control with statehood in 1876. The first diploma was granted in 1882. The authority under which the School operates is Article 41 of Title 23, C.R.S.

The Board of Trustees is the governing body of the School and is composed of seven members appointed by the Governor, with consent of the Senate, for 4-year terms and two non-voting members, representing the faculty and students of the School, voted in by the respective constituents.

Financial support comes from student tuition and fees and from the State through a fee-for-service contract and student stipends. Funds are augmented by government and privately sponsored research, along with private support from alumni and support from industry and friends through the Colorado School of Mines Foundation, Incorporated (Foundation).

The School's primary emphasis is engineering and science education and research. The full-time equivalent (FTE) for student enrollment of the School for the past 3 fiscal years has been as follows:

Colorado School of Mines Full-Time Equivalent (FTE) Students Fiscal Years 2020 through 2022

	2019-2020	2020-2021	2021-2022
Resident Students	3,607	3,738	3,884
Nonresident Students	2,797	2,822	2,991
Total Students	6,404	6,560	6,875

Source: Colorado School of Mines' Financial Statements for the Fiscal Year Ended June 30, 2022.

FTE employees, funded by the State of Colorado, reported by the School for the last 3 fiscal years are as follows:

Colorado School of Mines Full-Time Equivalent (FTE) Faculty and Staff Fiscal Years 2020 through 2022

	2019-2020	2020-2021	2021-2022
Faculty FTEs	505	537	543
Staff FTEs	695	699	748
Total Staff and Faculty FTEs	1,200	1,236	1,291

Source: Colorado School of Mines' Financial Statements for the Fiscal Year Ended June 30, 2022.

Our Fiscal year 2022 audit identified issues related to the University's administration of the Student Financial Aid Cluster and Research and Development Cluster programs.

Finding 2022-060

Internal Controls and Compliance Over Student Financial Aid Cluster—Compliance Enrollment Reporting

The federal Department of Education (USDE) requires institutions of higher education who receive Title IV Student Financial Aid funds to report enrollment information within specified timeframes to the USDE through its central database for student aid, the National Student Loan Data System (NSLDS). Enrollment reporting, including submission of student roster files and enrollment status changes, assists the federal government in managing the Pell Grant and Direct Loan programs, which are both parts of Student Financial Aid.

In accordance with federal requirements, the Colorado School of Mines submits student roster files to NSLDS via a third-party servicer, the National Student Clearinghouse (Clearinghouse), which is then uploaded by the Clearinghouse directly to NSLDS. The School's Registrars' Office compiles the roster file to report details about students, such as the campus-level enrollment and program attendance for the students who have received Title IV aid at the School. The School performs an initial review of participating students' enrollment information during the census, which is typically during the second week of the semester, for reporting to NSLDS. After the census date each month, Registrar's Office staff prepare student roster files of enrollment status through a manual comparison of applicable students' enrollment status at the census date to the current enrollment status per the School's reporting system.

During Fiscal Year 2022, the Colorado School of Mines issued approximately \$38.5 million in federal Student Financial Aid to its enrolled students during the year, which included approximately \$3.4 million and \$35.1 million of Pell Grants and Direct Loan funding, respectively.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the School had adequate internal controls over and complied with enrollment reporting requirements regarding student attendance status changes for Pell Grants and Direct Loan programs during Fiscal Year 2022. Another purpose of our audit work was to determine the School's progress in implementing our Fiscal Year 2021 audit recommendation related to Student Financial Aid enrollment reporting requirements. At that time, we recommended that the School implement a review process that ensures the date of the student enrollment change included in NSLDS student roster files agrees to the School's records.

As part of our Fiscal Year 2022 testwork, we reviewed a random sample of 40 students whose attendance information was required to be reported to NSLDS during Fiscal Year 2022. For each student in our sample, we compared information within the School's Financial Aid system to information contained on the NSLDS website for the specific enrollment status change selected, such as a withdrawal from the institution or a change in enrolled credit hours, to determine if the information was reported accurately and within federal timeliness requirements.

How were the results of the audit work measured?

Under the federal Pell Grant and Direct Loan program requirements [34 CFR 690.83(b)(2) and 685.309], an institution must report any enrollment status changes, including the date of the change, per the institution's reporting system, to NSLDS for participating students within 60 days of the change. An institution must report a change in a student's enrollment status to NSLDS when there is a (a) reduction or increase in the student's attendance levels, (b) graduation, (c) withdrawal, and/or (d) student who has been accepted for enrollment but never attended. Institutions are responsible for timely reporting whether they report directly or via a third-party servicer. We measured the results of our testing against a 60-day timeframe of submitted roster files.

What problem did the audit work identify?

We found that the School had not reported status changes to NSLDS for 2 the 40 (5 percent) students we tested. Specifically, the status changes should have been submitted on March 7, 2022 and April 12, 2022, respectively, but had not been submitted by June 30, 2022, the end of Fiscal Year 2022. As of the end of the audit testing in August 2022, the School had submitted these status changes.

Why did this problem occur?

The School did not have adequate internal controls in place to ensure that it fully complied with federal student enrollment reporting requirements for the Title IV Student Financial Aid program. Specifically, we found that the School did not implement the prior year recommendation and that it did not have a review process that ensures all students with an enrollment status change noted in the School's reporting system are submitted to NSLDS within the 60-day requirement. For one case, Student Financial Aid Office staff indicated that they missed the student in their review process due to turnover, and in the other case, there was a mix up with the student's social security number that resulted in the status change not being reported.

Why does this problem matter?

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

Federal Agency(ies)	Department of Education
Federal Award Number(s)	P063P0x1201 P268Kx1201
Federal Award Year(s)	2022
Pass Through Entity	None
Assistance Listing Number(s)	84.063, Federal Pell Grant Program 84.268, Federal Direct Student Loans
COVID-19 Funding	No
Compliance Requirement(s)	Special Tests and Provisions (N)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendation 2021-058A and 2021-058B.	

Recommendation 2022-060

The Colorado School of Mines should strengthen its internal controls over reporting Student Financial Aid Pell Grants and Direct Loan Program student enrollment to the National Student Loan Data System (NSLDS) by implementing a review process over all student enrollment changes in the School's reporting system to ensure the changes are submitted to NSLDS within 60-days of the enrollment change, as required by federal regulations.

Response

Colorado School of Mines

Agree

Implementation Date: October 31, 2022

Mines was delayed in processing NSLDS files due to staffing changes and employee leave. Mines has constructed a process to ensure timely future reporting along with an agreed upon trained back-up for the primary person if they are out for an extended time.

Additionally, we have changed how often we report enrollment files to the Clearinghouse (NSC). We are now reporting every two weeks. The error reports generated after the files are submitted are reviewed as soon as they're posted, a copy downloaded from NSC and reviewed for corrections which are then completed as soon as possible. Mines is working on an updating the documentation for the full process, including all of the cleanup reports that are run in COGNOS and the Banner jobs before the enrollment file is even processed.

Finding 2022-061

Internal Controls and Compliance Over Research and Development Cluster Period of Performance and Procurement

The federal government sponsors Research and Development (R&D) activities under a variety of types of awards, most commonly grants, cooperative agreements, and contracts, to achieve objectives agreed upon between the federal awarding agency and the non-federal grantee entity. The types of R&D conducted under these awards vary greatly. The objective of an individual project is explained in the federal award. R&D activities at the Colorado School of Mines are subject to federal period of performance and procurement requirements. Period of performance is the time in which the School may incur new obligations to carry out the work authorized by the federal award. Procurement is the process that the School follows to purchase goods and services.

The School has established a process to review expenditures charged to federal awards during the federal award's period of performance period to ensure that any costs incurred outside of the allowable timeframe are reversed out and not charged to the federal award. Per the Colorado School of Mines policies and procedures, the School pre-audits travel, equipment, personal disbursements, and participant support expenses prior to recording the transaction to ensure allowability of the expense. The School also post-audits salary, fringe benefits, tuition, and credit card expenses to ensure allowability.

The School's procurement process includes a policy that establishes levels of approval for purchase orders (PO) based on the dollar amount of the PO. Based on the dollar amount of the PO, the School will also attach the vendor contract to the PO. The School's Controller's Office sends the contracts with the attached PO to the assigned individual for signature and approval.

During Fiscal Year 2022, the School expended approximately \$65 million in federal R&D grant funds.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the School had adequate internal controls in place over, and complied with, the Procurement and Period of Performance requirements within the R&D Cluster during Fiscal Year 2022.

Period of Performance. We reviewed a random sample of 40 costs that were incurred prior to or within the first month of the grant start date to determine whether the School only charged the allowable cost to a federal award during the period of performance.

Procurement. We reviewed a random sample of 16 procurement transactions that were over the micro-purchase threshold of \$10,000 to determine whether School staff complied with the School's internal procurement policy. All transactions over the micro-purchase threshold are subject to the procurement policy approval thresholds. We also compared the original PO issued against the School's procurement policy to determine if the appropriate approval was obtained.

How were the results of the audit work measured?

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

- Federal regulations [2 CFR 200.303(a)] states that a non-federal entity should establish and maintain effective internal control over Federal awards that provide reasonable assurance that non-federal entities are managing Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). As a part of maintaining internal controls, the School should maintain evidence of such controls occurring to show that the School Mines has internal controls in place as required by the Uniform Guidance and that it is evaluating and monitoring its compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.
- Federal regulations [2 CFR 200.77 and 2 CFR 200.458] state that a non-Federal entity may only charge allowable costs to a federal award during the period of performance. According to the grant agreement, pre-award costs may be charged up to 90 days prior to the start date. Therefore, the pre-award cost period for the School's R&D grant for Federal Fiscal Year 2022 began on October 19, 2021.

- Federal regulation [2 CFR 200.318] states that the School must document procurement procedures. The Schools procurement policy provides approval limits for purchase orders. According to this policy, certain individuals can approve POs up to \$500,000, and others can approve POs up to \$5 million.

What problems did the audit work identify?

During our Fiscal Year 2022 audit, we identified exceptions with period of performance and procurement requirements for the R&D grant. Specifically, we identified the following issues:

Period of Performance. We found that the School incurred expenses prior to the period of performance start date related to 2 of the 40 disbursements (5 percent) tested. Specifically, School spent \$2,593 between October 1, 2021 and October 16, 2021, or 3 to 18 days before the allowable period.

Procurement. We found that the School did not obtain the appropriate approval for 1 of the 16 (6 percent) transactions tested. Specifically, the individual who signed the PO for \$706,660 only had authority to sign PO's up to a threshold of \$ \$500,000, which was \$206,660 less than the amount of the PO.

Why did these problems occur?

The School did not have adequate internal controls over period of performance and procurement requirements for its R&D grant during Fiscal Year 2022. Specifically:

Period of Performance. The School's reviewer misunderstood the period of performance requirements related to the transaction and related federal award. Specifically, according to the School, the reviewer confused the period of performance start date of October 19, 2021 with the payroll period of October 1, 2021 through October 15, 2021, which was prior to the period of performance start date and resulted in the expenditures erroneously being charged to the grant.

Procurement. We found that there was inconsistency with the Schools internal process and its published procurement policy regarding the approval process for POs. Specifically, the verbally approved internal process allowed the individual we noted as an exception to approve POs up to \$2.5 million; however, this had not been updated in the published procurement policy.

Why do these problems matter?

By charging expenditures to federal awards outside of the period of performance, the School is not complying with the requirements of the federal awards. In addition, by not obtaining documented

evidence of approval from the appropriate individuals, the School is not complying with its internal procurement procedures. This could result in procuring a service or product for an unreasonable amount and there is an increased risk of fictitious or fraudulent POs if the charge does not align with the Schools mission.

Federal Agency(ies)	Department of Defense Department of Energy
Federal Award Number(s)	FA9550-22-1-0053* DE-AR0000954
Federal Award Year(s)	2022
Pass Through Entity	None
Assistance Listing Number(s)	12.800, Air Force Defense Research Sciences Program, COVID-19 – Air Force Defense Research Sciences Program (Research and Development Cluster)* 81.135, Advanced Research Projects Agency – Energy
COVID-19 Funding	No
Compliance Requirement(s)	Period of Performance (H) Procurement Suspension & Debarment (I)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$2,593
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation. *Items associated with Known Questioned Costs.	

Recommendation 2022-061

The Colorado School of Mines should strengthen its internal controls over and ensure it complies with period of performance and procurement requirements for its Research and Development (R&D) grants by:

- A. Instituting an appropriate review of expenditures to ensure they are within the period of performance for the federal award, and ensuring that staff have an appropriate understanding of the related period of performance requirements or obtain clarification from the federal grantor, as appropriate.
- B. Updating its published procurement policy to ensure it contains the current approval process and thresholds.

Response

Colorado School of Mines

A. Agree

Implementation Date: July 1, 2022

Colorado School of Mines will ensure appropriate reviews of expenditures occur to ensure they are within the period of performance for the federal award, and ensure that staff have an appropriate understanding of the related period of performance requirements or obtain clarification from the federal grantor, as appropriate.

B. Agree

Implementation Date: June 30, 2023

Mines did not update published Procurement Policies specific to approval limits by position to accurately reflect the delegated approval authority. Mines will update the published policies to accurately reflect delegated approval limits and review the procurement approval process.

Metropolitan State University

Established in 1963 as Colorado's "College of Opportunity," Metropolitan State University of Denver (University or MSU Denver) 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 9 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 over 100 major fields of study and 99 minors, 47 certificates, and 40 licensure programs through its College of Business; School of Education; School of Hospitality, Events, and Tourism; College of Letters, Arts and Sciences; and College of Professional Studies. Degrees include Bachelor of Science, Bachelor of Arts, Bachelor of Fine Arts, Bachelor of Music, Bachelor of Music Education, and 12 Masters majors and 10 Masters certificates. Academic bachelor programs range from the traditional, such as English, art, history, biology, and psychology, to business related degrees in computer information systems, accounting and marketing, and professional directed programs in nursing, healthcare management, criminal justice, premedicine, prelaw, and preveterinary science. Master programs include art in teaching, social work, professional

accountancy, health administration, business administration, cybersecurity, clinical behavioral health, and human nutrition and dietetics.

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

**Metropolitan State University Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2020 through 2022**

	2019-2020	2020-2021	2021-2022
Resident Students	14,067	13,139	11,774
Nonresident Students	521	501	462
Total Students	14,588	13,640	12,236
Faculty FTEs	825	713	648
Staff FTEs	544	550	628
Total Staff and Faculty FTEs	1,369	1,263	1,276

Source: Metropolitan State University's Financial Statements for the Fiscal Year Ended June 30, 2022.

Our Fiscal Year 2022 audit identified issues related to the University's administration of the Education Stabilization Fund program. The Education Stabilization Fund includes the Higher Education Emergency Relief Fund (HEERF) program.

Finding 2022-062

Higher Education Emergency Relief Fund Student Aid Finding

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020 and appropriated federal funds to provide economic aid to the American people negatively impacted by the COVID-19 pandemic. As part of the CARES Act, funds were given to higher education institutions, including the University, under the HEERF program. The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law on December 27, 2020 and authorized additional funding under the HEERF program (HEERF II). Finally, the American Rescue Plan Act of 2021 (ARP), enacted on March 11, 2021, authorized a third round of funding (HEERF III) in order for higher education institutions to serve students and ensure learning continues during the COVID-19 pandemic.

Since March 11, 2021, the University has been awarded \$45.6 million in HEERF grant funds through the American Rescue Plan (ARP), otherwise known as HEERF III. Of this award, the University was provided both 1) Student Aid monies, along with 2) Institutional Aid monies. Student Aid monies must be used to provide financial aid grants to students (including students exclusively enrolled in distance education), which may be used for “any component of the student’s

cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, healthcare (including mental health care), or childcare. Institutional Aid monies may be used to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) and to make additional financial grants to students.

During Fiscal Year 2022, the University spent \$21.0 million for the Student Aid portion and \$20.2 million for the Institutional portion of HEERF III funds.

For the Student Aid portion of the HEERF III funding, the University divided the funding into different groups. The University developed a written plan (that applied during Fiscal Year 2022) for each group and a control process for awarding the monies to students. One of the groups of funding was to be awarded to students with unpaid balances in their tuition or auxiliary accounts with past due balances incurred during the 2020-2021 or 2021-2022 academic years. A team of University employees (CARES Team) was tasked with identifying those students, then contacting those students and asking if they would like the University to apply the student's HEERF award to pay down the student's account balance or pay it to the student directly. Once the student informed the University of their election, then the University awarded and disbursed the funds.

What was the purpose of our audit work and what was performed?

The purpose of the audit work was to determine whether the University was in compliance with the HEERF program regulations for awarding and paying the Student Aid portion of the HEERF funding, and whether proper controls were in place over the program during Fiscal Year 2022. Our testing included conducting interviews with management and selecting a sample of 60 disbursements made to students during Fiscal Year 2022 to test controls and compliance. We performed testing on the 60 disbursements to determine whether awards and disbursements were made in accordance with the University's documented plan.

How were the results of the audit work measured?

In accordance with HEERF III requirements, the University must prioritize student aid distributions to students with exceptional needs. In addition, the University must have a documented plan to distribute funds to students.

Federal regulations [2 CFR 200.303] require any *non-federal* grant award recipient to establish and maintain effective internal control over the *federal award* that provides reasonable assurance that the grant award recipient is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the award. Lastly, student aid application best practices discourage employees from awarding aid to family members.

What problem did the audit work identify?

Based on interviews with University management, the University identified that a University employee inappropriately provided \$700 in HEERF Student Aid funding to the employee's family member who was a student at the University but was not eligible to receive the funds. Specifically, the CARES Team selected students to receive these funds that met the following criteria: 1) Student was enrolled in the Fall of 2021 or Spring 2022, 2) student had past due balances incurred during the 2020-2021 or 2021-2022 academic years, 3) the student was in good academic standing, and 4) they were participating in a payment plan or in the College Completion Advising program. The student was not selected by the CARES Team as eligible to receive these funds.

During our testing of additional 60 student disbursement transactions we found no other exceptions.

Why did this problem occur?

The University has not established proper segregation of duties to prevent University employees from awarding federal funding to a member of their family. Specifically, the employee had access rights within the University's financial aid system that granted the employee the ability to both award and disburse federal funds without another employee reviewing or approving. In addition, the University did not have a written policy, as recommended by industry best practices, that prohibits employees from applying aid to family members' accounts.

Why does this problem matter?

Federal funds that are misapplied or used for unallowable purposes could be subject to repayment from the University to the federal granting agency. Without ensuring adequate segregation of duties within the University's financial aid system for awarding and disbursing federal funds, the University increases the risk that fraud could occur. In the instance identified, the University recovered the funding from the student.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	P425E200411*
Federal Award Year(s)	2022
Pass Through Entity	N/A
Assistance Listing Number(s)	84.425E*, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$700
Known Questioned Costs Related to COVID-19 Funding	\$700
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2022-062

Metropolitan State University of Denver (University) should improve its internal controls over federal Higher Education Emergency Relief Funds by instituting appropriate segregation of duties over the awarding of federal funds to students. This should include requiring that no one employee can both award then disburse aid to students and developing and implementing a formal written policy that prohibits University employees from awarding financial aid to their family members.

Response

Metropolitan State University

Agree

Implementation Date: June 2023

In January 2023, the Executive Director of Financial Aid and Scholarships implemented a code of conduct that addresses and prohibits University personnel from awarding financial aid to their family members or other persons considered conflicts of interest. The Office of Financial Aid and Scholarships will draft policy by June 30, 2023, to address the segregation of duties that prohibits awarding and disbursing federal, state, or institutional funding to students by one employee.

Finding 2022-063

Higher Education Emergency Relief Fund Reporting Compliance Finding

The CARES Act was signed into law on March 27, 2020, and appropriated federal funds to provide economic aid to the American people negatively impacted by the COVID-19 pandemic. As part of the CARES Act, funds were given to the HEERF Program. CRRSAA was signed into law on December 27, 2020 and authorized additional funding under the HEERF program (HEERF II). Finally, the American Rescue Plan Act of 2021 (ARP), enacted on March 11, 2021, authorized a third round of funding (HEERF III) in order for higher education institutions to serve students and ensure learning continues during the COVID-19 pandemic. The HEERF Program is one of the subprograms of the federal COVID-19 – Education Stabilization Fund [ALN 84.425]. The HEERF program contains two portions: the Student Aid Portion [ALN 84.425E] and the Institutional Portion [ALN 84.425F]. Since April 2020, the University has been awarded a total of \$86.3 million in HEERF funding. From inception through June 30, 2022, the University spent \$35.4 million for the HEERF program Student Aid Portion and \$48.9 million for the HEERF program Institutional Portion. The University reports that it will spend the remaining amount of funding during Fiscal Year 2023.

The University signed an agreement titled the “Certification and Agreement” with the U.S. Department of Education (ED) to indicate the University’s acceptance of the HEERF funding and the applicable terms and requirements. Under the HEERF program requirements, there are three components to reporting: (1) public reporting on the Student Aid Portion; (2) public reporting on the Institutional Portion, and (3) the annual report, which includes summarized information on the Student Aid and Institutional Portions for the reporting period. The ED specified that Student Aid Portion and Institutional Portion reports needed to be posted to an institution’s website at specified times. The annual report is to be submitted directly to the federal ED.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the University had adequate internal controls in place over and complied with HEERF Institutional and Student Aid Portion grant reporting requirements for Fiscal Year 2022.

As part of our audit work, we reviewed the University’s internal controls over the HEERF grant reporting requirements. In addition, we tested a sample of 5 of the 8 HEERF reports submitted by the University during Fiscal Year 2022 to determine whether the reports were posted on the University’s primary website or submitted directly to the ED by the federal due dates and complied with federal regulations.

How were the results of the audit work measured?

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

- For the Student Aid Portion, beginning on May 6, 2020, the ED required institutions to publicly post certain information on their website, including the number of awards distributed to students, the total amount awarded, and the methodologies used by the institution to determine which students receive awards, no later than 30 days after the award date, and to update that information every 45 days thereafter (by posting a new report).
- On August 31, 2020, the ED revised the reporting requirement by decreasing the frequency of reporting after the initial 30-day period from every 45 days thereafter to every calendar quarter. This revision from every 45 days to a calendar quarter was effective for the first calendar quarter report due by October 10, 2020, and covering the period from after the institution's last report through the end of the calendar quarter on September 30, 2020.
- For the Institutional Portion, a federal form filled out by the institution must be posted on the institution's website covering aggregate expenditure amounts for each calendar quarter (September 30, December 31, March 31, and June 30) and concluding after an institution has spent the institutional portion of their HEERF Funds. The institution must post their first report by October 30, 2020, the first quarter of 2021 report by July 20, 2021, and post all other reports no later than 10 days after the end of each calendar quarter (October 10, January 10, April 10, and July 10).
- Section 18004(e) of the CARES Act and Section 314(e) of the CRRSAA require an institution receiving funds under HEERF to submit a report to the Secretary of the ED at "such time in such a manner as the Secretary may require".
- Federal regulation [2 CFR 200.334] states that "financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient." The instructions for the Quarterly HEERF Reporting Form notes, "any changes or updates after the initial posting must be conspicuously noted after initial posting and the date of the change must be noted in the 'Date of Report' line."
- Federal regulation [2 CFR 200.303] states that the University, as a federal grant recipient, must "establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulation, and the terms and conditions of the Federal award."

The University signed a HEERF Certification and Agreement to accept the funding and acknowledge its responsibilities under the grant; therefore, the University was responsible under the Agreement to ensure that it complied with HEERF reporting and other requirements.

What problems did the audit work identify?

We determined that 2 out of 5 reports tested (40 percent) did not meet the HEERF grant report posting requirements. Specifically:

- The University did not post the HEERF CRRSAA Student quarterly report for the quarter ending September 30, 2021 on the University’s primary website, as required.
- The University published the HEERF ARP Student quarterly report for the quarter ending March 31, 2022 on May 26, 2022—46 days past the due date of April 10, 2022. No issues were noted on the accuracy of the financial information on this report.

Why did these problems occur?

The University did not implement adequate internal controls to ensure it complied with the HEERF grant reporting requirements. Specifically, the University did not have appropriate policies and procedures in place to ensure that staff submit the required reports within federally required timeframes.

Why do these problems matter?

Federal oversight agencies, including ED, depend on accurate reports to measure program results and states’ compliance with federal requirements. By failing to report the HEERF spending information in accordance with federal regulations, the University failed to comply with the requirements of the Certification and Agreement.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	P425E200411
Federal Award Year(s)	2022
Pass Through Entity	N/A
Assistance Listing Number(s)	84.425E, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-063

Metropolitan State University of Denver (University) should strengthen its internal controls over reporting and ensure it complies with the Higher Education Emergency Relief Fund (HEERF) reporting requirements by developing and documenting policies and procedures for identifying and researching the specific reporting requirements and ensuring that staff post to the University's website the required reports within federally required timeframes. In addition, the University should ensure that all the HEERF reports that are currently required to be posted are on the website.

Response

Metropolitan State University

Agree

Implementation Date: December 2022

In December 2022, the Office of Financial Aid strengthened its internal control over the reporting requirements for the Higher Education Emergency Relief Fund (HEERF), by adding the report due dates to the internal operational calendar. Additional level reviews were also added to the submission process before the required reports will be sent to the Department of Education and posted on the financial aid website.

University of Colorado

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

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

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

The three campuses comprise 26 schools and colleges, which offer 186 programs of study at the undergraduate level and 295 at the graduate level, offering 392 bachelor and master's degrees, along with 110 doctorates.

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 6-year terms, one elected from each of the State's seven congressional districts and two elected from the State at large.

The Board of Regents appoints the President of the University. The President is the chief executive officer of the University. The President is responsible for the administration of the University and for compliance of all University matters with applicable regent laws and policies and state and federal constitutions, laws, and regulations. The President is the chief academic officer of the University, responsible for providing academic leadership for the University in meeting the needs of the State, and shall maintain and advance the academic policies of the University. The President is also the chief spokesperson for the University and interpreter of University policy and represents and interprets the roles, goals, and needs of the University throughout the State and elsewhere, as appropriate. The Chancellors are the chief academic and administrative officers at the campus level, responsible to the President for the conduct of the affairs of their respective campuses in accordance with the policies of the Board of Regents.

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

University of Colorado Full-Time Equivalent (FTE) Student Fiscal Years 2020 through 2022

	2019-2020	2020-2021	2021-2022
Resident Undergrad Students	32,272	31,816	30,308
Nonresident Undergrad Students	14,317	13,755	14,451
Resident Graduate Students*	9,573	10,297	9,725
Nonresident Graduate Students*	3,587	3,784	4,264
Total Students	59,749	59,652	58,748

Source: University of Colorado's Financial Statements for the Fiscal Year Ended June 30, 2022.

* The graduate enrollment columns reflect the State's new FTE calculation (24 credit hours, from 30 credit hours)

University of Colorado Full-Time Equivalent (FTE) Faculty and Staff** Fiscal Years 2020 through 2022

	2019-2020	2020-2021	2021-2022
Faculty FTEs	7,246	7,439	7,517
Staff FTEs	14,911	14,754	15,092
Total Staff and Faculty FTEs	22,157	22,193	22,609

Source: University of Colorado's Financial Statements for the Fiscal Year Ended June 30, 2022.

** Medical residents were included in the FTE for Other Faculty and Staff.

Our Fiscal Year 2022 audit identified issues resulting in three findings related to the University's administration of the Education Stabilization Fund program and the Research and Development Cluster. The Education Stabilization Fund includes the Higher Education Emergency Relief Fund (HEERF) program.

Finding 2022-064 Higher Education Emergency Relief Fund (HEERF) Reporting Compliance

The federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020 and appropriated federal funds to provide emergency financial assistance to the American people negatively impacted by the COVID-19 pandemic. As part of the CARES Act, funds were given to the University under the Higher Education Emergency Relief Fund (HEERF I) Program. The federal Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), was signed into law on December 27, 2020 and authorized additional funding under the HEERF program (HEERF II). Finally, the federal American Rescue Plan Act of 2021 (ARP), enacted on March 11, 2021, authorized a third round of funding (HEERF III) in order for higher education institutions to serve students and ensure learning continues during the COVID-19 pandemic.

The HEERF Program is one of the subprograms of the federal COVID-19 – Education Stabilization Fund [ALN 84.425]. The HEERF program contains two portions: the Student Aid Portion [ALN 84.425E] and the Institutional Portion [ALN 84.425F].

Each of the University’s campuses separately signed an agreement titled the “Certification and Agreement” with the U.S. Department of Education (DOE) to indicate each campus’ acceptance of the HEERF funding and the applicable terms and requirements. Under the requirements of the HEERF program there are three components to reporting: (1) public reporting on the Student Aid Portion; (2) public reporting on the Institutional Portion, and (3) the annual report, which includes summarized information on the Student Aid and Institutional Portions for the reporting period. The DOE specified that the Student Aid Portion and Institutional Portion reports needed to be posted to an institution’s website at specified times. The University’s campuses are required to submit the annual report directly to the DOE. During Fiscal Year 2022, each University campus was required to complete and post 8 reports (four Student Aid and four Institutional) to their website.

During Fiscal Year 2022, the University’s three campuses in total expended approximately \$60 million in HEERF grant funds: \$27 million was expended by the Boulder campus, \$10.5 million was expended by the Colorado Springs campus, and \$22.5 million was expended by the Denver campus.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the University’s campuses had adequate internal controls in place over and complied with the HEERF grant reporting requirements for Fiscal Year 2022.

As part of our audit work, we tested the University’s campuses’ internal controls over the HEERF grant reporting requirements. In addition, we tested 11 of the 12 student reports and 3 of the 12 institutional reports posted by the University during Fiscal Year 2022 to determine whether the University campuses posted the required information on each campus’ website accurately, and by the federal due dates.

How were the results of the audit work measured?

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

- The DOE issued a notice on May 13, 2021, requiring institutions to publicly post their required HEERF reports on the institution’s website as soon as possible, but no later than 30 days after the publication of the notice, or 30 days after the date the DOE first obligated funds under HEERF I, II, or III to the institution for emergency financial assistance to students; whichever

comes later. The institution is required to post the report no later than 10 days after the end of each calendar quarter, after the initial posting.

- Federal regulation [2 CFR 200.303] states that the System’s campuses, as federal grant recipients, must “establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulation, and the terms and conditions of the Federal award.”

What problem did the audit work identify?

We identified 2 out of the 14 reports tested (14.3 percent) that did not meet the HEERF grant report posting requirements. Specifically, the University of Colorado, Colorado Springs Campus, did not post the required information for the HEERF Student Aid Portion on its website for two of four quarters of Fiscal Year 2022 timely. First, the University posted the quarter-ending September 30, 2021 report to its website on December 23, 2021, or 74 days after the deadline of October 10. Second, the University did not post the quarter-ending March 31, 2022 report, which was due April 10, 2022, until October 2022, after we notified them of the error; this was approximately 6 months late. We did not identify any issues with the accuracy of the reports, and we found that the other two campuses in the University of Colorado System posted the required information on their respective websites as required by federal regulations.

Why did this problem occur?

The University’s Colorado Springs campus did not have adequate internal controls in place to ensure it complied with the HEERF grant reporting requirements. Specifically, the Colorado Springs Campus did not have appropriate policies and procedures in place for identifying and researching changes in HEERF reporting requirements. The federal government updated and provided a new form for HEERF reporting in September 2021 that included a section for institutional information but inadvertently excluded student information from the form. Because the form no longer required the student information, the Colorado Springs campus staff inaccurately assumed that the student information was no longer required to be reported.

Why does this problem matter?

The University is obligated to adhere to specified requirements as outlined in the DOE Certification and Agreement that is signed and agreed to by the University. By failing to report required information in accordance with federal regulations, the University failed to comply with the requirements of the HEERF program and potentially risks repercussions from the DOE as specified in the Certification and Agreement.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	P425E201676 - 20B
Federal Award Year(s)	2022
Pass Through Entity	None
Assistance Listing Number(s)	84.425E, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-064

The University of Colorado’s Colorado Springs campus should strengthen its internal controls over and ensure that it complies with the Higher Education Emergency Relief Fund (HEERF) reporting requirements by establishing policies and procedures for identifying and researching changes in HEERF reporting requirements and posting reports to the campus website as required by federal regulations.

Response

University of Colorado

Agree

Implementation Date: Implemented

Management agrees. After the notification of the missing HEERF report in December 2021, the UCCS Controller proposed a “cross-check” process to ensure all future reporting is in compliance and reported in a timely manner. This process is used for both the quarterly and annual reporting process.

In the quarterly reporting process, the UCCS Controller completes the institutional report and emails the report to the UCCS Financial Aid office Senior Executive Director for verification of the amounts and the data submitted. The Senior Executive Director then enters the student aid portion’s information and provides this to the UCCS Controller for verification of the data. Once verified, the report is uploaded to the UCCS website and a confirmation email is sent to the UCCS Controller as well as the heerfreporting@ed.gov for verification of completion of the website posting.

This process has been duplicated with the annual reporting process. Before the annual report is submitted a review will be done to verify the report figures match the CU financials for the calendar year.

Finding 2022-065

Research and Development Cluster Equipment Management Compliance

The federal government sponsors Research and Development (R&D) activities under a variety of types of awards, most commonly grants, cooperative agreements, and contracts, to achieve objectives agreed upon between the federal awarding agency and the non-federal entity. The types of R&D activities conducted under these awards vary greatly. The objective of an individual project is explained in the federal award document. R&D activities at the University are subject to federal equipment management requirements.

In accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 201.1 *Definitions*, equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. The University uses equipment to meet the objective of its various research projects and this equipment may be common items such as a microscope or very complex scientific equipment. Under federal regulations, the University is required, for any equipment purchased under a federal contract, to maintain and track the equipment as to its location. The University must have an internal control structure in place in order to protect and safeguard the equipment and the University should be able to provide evidence that the equipment is safeguarded and maintained and show the location of all equipment.

The Campus Controller's Property Accounting Office (PAO) within the Boulder campus is responsible for equipment and property management. The PAO sends its full equipment listing quarterly to a portion of its individual departments with equipment, in a frequency to cover all departments within a two-year period. The individual departments are required to review the equipment listing, add any new equipment to the listing, and remove any equipment from the listing that has been disposed of or is no longer in service. Once the departments return the listings to the PAO, the PAO selects a sample to verify the information provided by the departments. The PAO selects the sample and the PAO Property Accountant then verifies the equipment's existence by performing a site visit to the department and observing the equipment. The PAO selects a new sample each quarter.

During Fiscal Year 2022, the University's three campuses in total expended approximately \$916 million in R&D grant funds: \$504 million, \$406 million and \$6 million from the Boulder, Denver

and UCCS campuses, respectively. Of that amount, the University's three campuses expended a total of approximately \$191 million for equipment purchases, with \$116 million, \$69.6 million, and \$5.4 million being spent by the Boulder, Denver, and UCCS campuses, respectively.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the University's campuses had adequate internal controls in place over, and complied with, the R&D Cluster's equipment management requirements for Fiscal Year 2022.

As part of our audit work, we tested the University's campuses' internal controls related to the R&D equipment management requirements. We tested 60 items of equipment with a total value of \$1.2 million to determine whether the University appropriately safeguarded and maintained equipment, as required by federal regulations. In addition, we tested 40 of the 60 items of equipment with a total value of \$840,000 to determine whether the University's campuses appropriately placed property tags on the equipment as required by University policy.

How were the results of the audit work measured?

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

- Federal regulation 2 CFR 200.313(b) states that a State must use, manage and dispose of equipment acquired under a federal award to the State in accordance with the state laws and procedures. The University's Property Control Manual section 1.3 states that the University is responsible and accountable for all property acquired with federal funding in accordance with federal regulations and the provision of a sponsored award. While under the heading of "non-federal entities other than States," federal regulation 2 CFR 200.313(c) through (e) also requires that equipment records be maintained, a physical inventory of equipment be taken at least once every two years and reconciled to the equipment record, an appropriate control system be used to safeguard equipment and all equipment shall be adequately maintained.
- The University's Property Control Manual Section 3.3.1 states that "only items having an acquisition cost of \$5,000 or more are logged and tracked in the university property record." Furthermore, the University's Property Control Manual Section 3.3.3, states that equipment records should be updated for any changes discovered during the performance of an inventory over equipment. This would include equipment that should be removed from the listing because it was disposed of or is no longer in service.
- The University's Property Control Manual section 3.2 states that "All Government property at \$5,000 or above in the custody of the Boulder campus must be tagged."

What problems did the audit work identify?

We found that 2 of the 60 equipment items that we tested (3 percent,) with a total value of \$39,400, were inappropriately included on the equipment listing even though they had either been disposed of in a prior period or were not in service. Specifically, one equipment item with an approximate value of \$28,000 was no longer in service by the University, but still remained on the University's inventory listing. The second equipment item with an approximate value of \$8,400 was disposed of by the University on October 3, 2017, but was still on the list.

In addition, we determined that 2 of the 40 equipment items we tested for tagging (5 percent) did not contain the tag as required by the University's Property Control Manual. One of these items was valued at approximately \$28,000. The second item was valued at approximately \$31,000.

Why did these problems occur?

The University's Boulder campus did not have adequate internal controls in place to ensure it complied with the R&D equipment management requirements. Specifically, although the University does have policies over equipment, Boulder campus staff were not adequately performing the procedures intrinsic in the policy. Specifically, neither the PAO nor the individual University departments adequately reconciled the equipment listing to the physical equipment on hand, which resulted in the list including equipment that had been disposed of or was no longer in use. Additionally, the Boulder Campus did not follow its own policies and procedures requiring that equipment with a value of \$5,000 was appropriately tagged. One item's tag was missing and a replacement tag had been ordered and not received at the time of our procedures. We could not determine whether the University identified that the tag was missing before we requested the information for review. The second item was below ground and the University did not maintain evidence of the original tag.

Why do these problems matter?

The University is obligated to adhere to specified requirements as outlined by federal regulations and the respective award agreement. By failing to adhere to the requirements for maintenance of equipment, the University potentially risks repercussions from the awarding agency. Furthermore, failing to properly maintain the equipment in accordance with federal and University requirements could increase the risk of theft or loss and decrease the ability of the University to adequately identify theft or loss.

Federal Agency(ies)	Department of Commerce National Science Foundation
Federal Award Number(s)	70NANB10H135 OCG4572B/0000010466
Federal Award Year(s)	2022
Pass Through Entity	None
Assistance Listing Number(s)	11.609, Measurement and Engineering Research and Standards; 47.050, Geosciences
COVID-19 Funding	No
Compliance Requirement(s)	Equipment Real Property Management (F)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-065

The University of Colorado's Boulder campus should strengthen its internal controls over equipment management and ensure that it complies with the Research and Development equipment management federal compliance requirements by:

- A. Ensuring the Campus Controller's Property Accounting Office and the individual departments adequately reconcile the equipment listing to the physical equipment on hand to ensure that the list is accurate, and remove equipment from the listing that has been disposed of or is no longer in use.
- B. Enforcing its current policies and procedures for ensuring all equipment is appropriately tagged and maintained.

Response

University of Colorado

- A. Agree

Implementation Date: March 2023

Management agrees with the recommendation. Procedures have been initiated with cross campus partners and will be fully implemented by March 2023. The proposed corrective action plan is as follows:

- Escalation procedures will be implemented in collaboration with campus partners so that action items identified in inventory reviews are addressed timely.
- The Campus Controller's Office will work with campus partners to increase physical monitoring procedures to ensure tags are affixed and maintained on equipment.

B. Agree

Implementation Date: March 2023

Management agrees with the recommendation. Procedures have been initiated with cross campus partners and will be fully implemented by March 2023. The proposed corrective action plan is as follows:

- Escalation procedures will be implemented in collaboration with campus partners so that action items identified in inventory reviews are addressed timely.
- The Campus Controller's Office will work with campus partners to increase physical monitoring procedures to ensure tags are affixed and maintained on equipment.

Finding 2022-066

Research and Development Cluster Subrecipient Monitoring Compliance Requirement

The federal government sponsors research and development (R&D) activities under a variety of types of awards, most commonly grants, cooperative agreements, and contracts, to achieve objectives agreed upon between the federal awarding agency and the non-federal entity. The types of R&D conducted under these awards vary greatly. The objective of an individual project is explained in the federal award letter. R&D activities at the University are subject to federal subrecipient monitoring requirements. Under these requirements, the University is required to monitor its subrecipients to ensure they use funds in accordance with applicable laws, regulations and terms of the award. A subrecipient is defined in federal regulations [2 CFR 200.1] as “an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.” Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity, in this case the University, to an entity to carry out part of a Federal grant award received by the pass-through entity.

As part of its subrecipient monitoring process, the University uses a subrecipient monitoring checklist that includes a variety of checkpoints, including whether an approved budget is in place and reviewed; whether the subrecipient had an audit, if applicable, and whether that audit has been

reviewed; and whether a risk assessment related to a subrecipient's potential noncompliance has been performed.

During Fiscal Year 2022, the University's three campuses in total expended approximately \$916 million in R&D grant funds: \$504 million, \$406 million, and \$6 million from the Boulder, Denver, and UCCS campuses, respectively. The University passed approximately \$120 million to 1,325 subrecipients including other universities and non-profit organizations, to assist in the performance of a wide-range of projects such as research into learning disabilities or the advancement of scientific discovery, or other research related projects.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the University's campuses had adequate internal controls in place over, and complied with, the R&D's subrecipient monitoring requirements for Fiscal Year 2022.

As part of our audit work, we tested 40 subrecipients to determine whether the University campuses' performed the subrecipient risk assessments related to a subrecipient's potential noncompliance as required by federal regulations.

How were the results of the audit work measured?

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

- Federal regulation 2 CFR 200.331(b) requires that the University's campuses, as federal grant recipients, must "evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring."
- The Boulder campus' policy states that monitoring the subaward is a "collaborative effort" made in both Central Administration as well as in the departments through the Principal Investigator and their supporting Department Administrator." Completion of a risk analysis and the subrecipient monitoring checklist is listed among the responsibilities of the Central Office.

What problem did the audit work identify?

The Boulder campus did not perform a risk assessment for six out of the 40 subrecipients we tested (15 percent). However, the campus did perform other monitoring procedures over these subrecipients as the risk assessment process is one procedure in the overall subrecipient monitoring process.

Why did this problem occur?

The University did not have adequate internal controls in place for monitoring its subrecipients. Specifically, the University's Boulder campus did not ensure that staff reviewed the subrecipient monitoring checklist in all instances to ensure all appropriate steps were completed, including risk assessments. University personnel indicated that proper staffing was not in place and specific monitoring of risk assessments was not being performed.

Why does this problem matter?

The University is obligated to adhere to specified requirements as outlined in federal regulations and the respective award agreement. By failing to adhere to the requirements for subrecipient monitoring, the University risks performing inadequate or inappropriate monitoring procedures and thereby increases the risk of subawards being used for unauthorized purposes.

Federal Agency(ies)	Department of Energy Department of Health and Human Services National Aeronautics and Space Administration National Science Foundation
Federal Award Number(s)	NNH10CC04C OPP1745499 DEAR0001056 DBI1702516 DBI1702516PHD027802G
Federal Award Year(s)	2022
Pass Through Entity	None
Assistance Listing Number(s)	43.000, National Aeronautics and Space Administration Research and Development Programs 47.050, Geosciences 47.074, Biological Sciences 81.135, Advanced Research Projects Agency – Energy 93.865, Child Health and Human Development Extramural Research
COVID-19 Funding	No
Compliance Requirement(s)	Subrecipient Monitoring (M)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-066

The University of Colorado's Boulder campus should strengthen its internal controls over, and ensure compliance with, federal subrecipient monitoring requirements for the Research and Development Cluster grant programs by enforcing required reviews of the subrecipient checklist for completeness to ensure all of the appropriate steps are completed, including risk assessments, and by ensuring that appropriate levels of staff are assigned responsibility for the reviews.

Response

University of Colorado

Agree

Implementation Date: November 2022

Management agrees with the recommendation. Due to hiring of new staff and an internal audit with similar findings, these actions were in process and implemented as of November 2022. These actions are part of the Sub Team's standard operating processes and will continue. The proposed corrective action plan is as follows:

- The hiring of new team members in 2022; all team members trained on subcontracting processes and documentation requirements with an emphasis on following standard baseline procedures.
- New Subcontract Administrator (SCA) position tasked with compiling final packets for each sub, which includes a quality check to ensure all documents and signatures required are included.
- Use of subcontract checklist and risk assessments required and consistently done by the team.



Department of Human Services

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

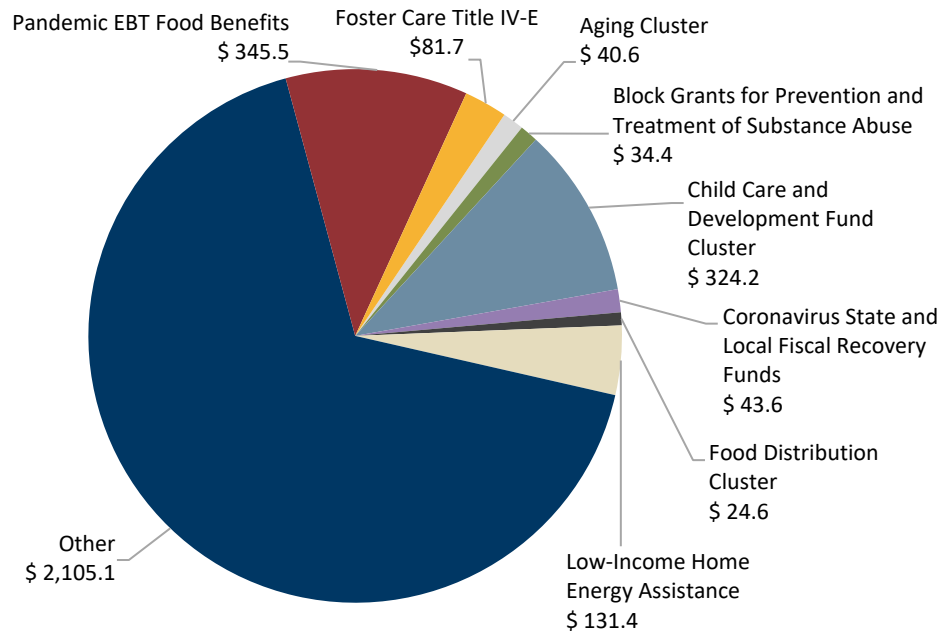
During Fiscal Year 2022, the Department received additional federal grant funding due to the ongoing pandemic. In total, the Department expended approximately \$3.05 billion in federal funds, which included approximately \$1.3 billion in COVID-19 related funding. As part of our Fiscal Year 2022 audit, we tested the Department's compliance with federal grant requirements for the following eight programs:

- COVID-19 – Pandemic EBT Food Benefits [ALN 10.542]
- Food Distribution Cluster, COVID-19 – Food Distribution Cluster [ALNs 10.565, 10.568]
- COVID-19 – Coronavirus State and Local Fiscal Recovery Funds [ALN 21.027]
- Aging Cluster, COVID-19 Aging Cluster [ALNs 93.044, 93.045, 93.053]
- Low-Income Home Energy Assistance, COVID-19 – Low-Income Home Energy Assistance [ALN 93.568]
- Child Care and Development Fund Cluster, COVID-19 – Child Care and Development Fund Cluster [ALNs 93.575, 93.596]
- Foster Care Title IV-E [ALN 93.658]
- Block Grants for Prevention and Treatment of Substance Abuse, COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse [ALN 93.959]

In Fiscal Year 2022, the Department's expenditures for these eight programs were approximately \$1.03 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 the Department’s total federal expenditures by federal program; the eight programs tested for Fiscal Year 2022 are separately identified and the Department’s remaining federal programs are grouped into the “Other” category.

Department of Human Services Fiscal Year 2022 Expenditures by Federal Program (in Millions)



Source: 2022 Statewide Schedule of Expenditures of Federal Awards.

Findings 2022-080 through 2022-084 Department of Human Services—Foster Care Program

The Office of the State Auditor conducted the Fiscal Year 2022 audit work that resulted in findings and recommendations addressed to the Department related to the Foster Care Title IV-E program. These findings and recommendations, and the responses, are included in the Department of Human Services – Foster Care Program chapter at III-125 within this section of the report. See Recommendations 2022-080 through 2022-084.

These recommendations are classified as **Material Weaknesses** and **Significant Deficiencies**.

The following findings and recommendations relating to internal control deficiencies classified as **Material Weaknesses** were communicated to the Department in the previous year and have not been remediated as of June 30, 2022 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Prior Audit Recommendations of this report.

Federal Funding Accountability and Transparency Act			
Current Rec. Number	2022-067		
Prior Rec. Number(s)	2021-059		
Classification	Material Weakness		
Implementation Date(s)	A. July 2022	B. July 2022	C. July 2022
Federal Agency(ies)	Department of Health and Human Services		
Federal Award Number(s)	1901COLIEA 2201COCCDD 1901COCCDF 2201COCCDF 2001COE5C3 B08TI083045 2001COCCC3 B08TI083439 2101COCCC5 B08TI083528 2101COCSC6 B08TI084634 2101COCDC6		
Federal Award Year(s)	2019, 2020, 2021, and 2022		
Pass Through Entity	None		
Assistance Listing Number(s)	93.568, Low-Income Home Energy Assistance, COVID-19 – Low-Income Home Energy Assistance; 93.575 and 93.596, Child Care and Development Fund Cluster; 93.959, Block Grant for Prevention and Treatment of Substance Abuse, COVID-19 – Block Grant for Prevention and Treatment of Substance Abuse		
COVID-19 Funding	Yes		
Compliance Requirement(s)	Reporting (L)		
Total Known Questioned Costs	\$0		
Known Questioned Costs Related to COVID-19 Funding	\$0		

Misreporting of Federal Expenditures for the COVID-19—Pandemic EBT Food Benefits and Child Care and Development Block Grant on the Exhibit K1

Current Rec. Number	2022-068
Prior Rec. Number(s)	2021-060
Classification	Material Weakness
Implementation Date(s)	A. July 2022 B. July 2022 C. July 2022
Federal Agency(ies)	Department of Agriculture and Department of Health and Human Services
Federal Award Number(s)	1901COCCDF 2101COCS6 2001COCCC3 2101COCDC6 2101COCCC5 2201COCCDD
Federal Award Year(s)	2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	10.542, COVID-19 – Pandemic EBT Food Benefits; 93.575, Child Care and Development Block Grant, COVID-19 – Child Care and Development Block Grant
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Internal Controls Over Food Distribution Cluster Inventory	
Current Rec. Number	2022-069
Prior Rec. Number(s)	2021-061 and 2020-054
Classification	Material Weakness
Implementation Date(s)	A. [1] B. December 2022 C. December 2022
Federal Agency(ies)	Department of Agriculture
Federal Award Number(s)	3CO430441 213CO033J8003 3CO810810 213CO723Y8732 208CO930J5003 223CO821Y8105 213CO810Y8005 223CO133P1103 213CO821Y8105 223CO810Y8005 213CO033J7003
Federal Award Year(s)	2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	10.565, Commodity Supplemental Food Program, COVID-19 – Commodity Supplemental Food Program; 10.568, Emergency Food Assistance Program (Administrative Costs), COVID-19 – Emergency Food Assistance Program (Administrative Costs)
COVID-19 Funding	Yes
Compliance Requirement(s)	Special Tests and Provisions (N)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit 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 ensuring compliance with regulations, performing safety inspections, and the administration of various programs—principal among them are Colorado’s Unemployment Insurance (UI) Program, Colorado’s Workers’ Compensation program, workforce development programs, and the Vocational Rehabilitation program. Please refer to the introduction in the Department of Labor and Employment chapter within Section II: Financial Statement Findings for additional background information.

During Fiscal Year 2022, the Department expended approximately \$1.85 billion in federal funds. As part of our Fiscal Year 2022 audit, we tested the Department’s compliance with federal grant requirements for the following three programs:

- Unemployment Insurance [ALN 17.225]
- Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) [ALN 21.027]
- Employment Service Cluster (ES) [ALNs 17.207, 17.801]

In Fiscal Year 2022, the Department’s expenditures for these programs were approximately \$1.76 billion—\$1.15 billion for UI, \$594.2 million for CSLFRF, and \$17.2 million for ES. 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.

On March 18, 2020, the President of the United States issued the Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak, and Congress subsequently passed the Emergency Unemployment Insurance Stabilization and Access Act of 2020 (EUISAA) and the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Both EUISAA and the CARES Act included additional federal funding for and eased restrictions on all states’ UI programs. These restrictions expired on September 6, 2021, and were effective for all of Fiscal Year 2021 and part of Fiscal Year 2022.

The CARES Act created three temporary unemployment compensation entitlement programs that were federally funded, and effective for all of Fiscal Year 2021 and part of Fiscal Year 2022:

- **Pandemic Unemployment Assistance (PUA)** program provided assistance for individuals not eligible for regular UI, which includes self-employed individuals; gig workers, who are independent contractors who work temporary jobs, typically in the service sector; and other

independent contractors. These benefit payments were available specifically for individuals who lost employment due to the COVID-19 pandemic.

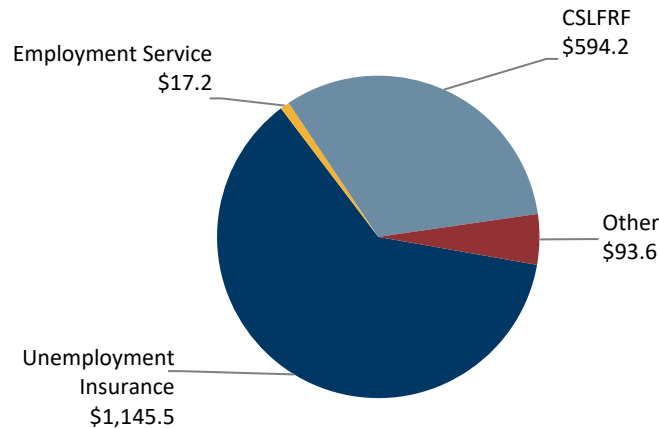
- **Pandemic Emergency Unemployment Compensation (PEUC)** program provided an additional 53 weeks of UI benefits for unemployed workers who had exhausted their regular UI benefits.
- **Federal Pandemic Unemployment Compensation (FPUC)** program provided an additional \$600 weekly to all unemployed workers receiving regular UI, PUA, or PEUC benefits.

The EUISAA allows states to modify certain aspects of the Unemployment Compensation Laws and policies on an emergency temporary basis in response to the spread of COVID-19. If exercised, the state's regular eligibility requirements for UI benefits regarding work search, waiting week, good cause, and employer experience rating may be modified or waived for a temporary period in response to the spread of COVID-19. The Department chose to waive or not waive these individual requirements as follows:

- **Work Search.** To be eligible to receive UI benefits, all states provide that a claimant must be able and available for work, actively seeking work, legally authorized to work in the United States, and must not have refused an offer of suitable work. *The Department waived this entire requirement from March 2020 through February 2021.*
- **Waiting Week.** Some states require a waiting period of one week of total or partial unemployment before UI benefits are payable. A waiting period is a non-compensable period of unemployment in which the worker is otherwise eligible for benefits. *The Department waived this entire requirement from March 2020 through September 2021.*
- **Good Cause.** To be eligible to receive UI benefits, a claimant must have been separated from suitable work for non-disqualifying reasons under state law (i.e., not because of such acts as leaving voluntarily without good cause or discharge for misconduct connected with work). *The Department did not waive this requirement.*
- **Employer Experience Rating.** An unemployment insurance experience rating, or experience rating, is a term that refers to a tax evaluation tool used by state UI programs that allows states to collect unemployment taxes from employers according to the amount of UI benefits drawn by their former employees. Experience ratings determine the state unemployment tax rates employers must pay. The employer's "experience" with the unemployment of former employees is the dominant factor in the computation of the employer's annual state UI tax rate. *The Department waived this requirement from March 2020 through September 2021.*

The following chart shows the Department's total federal expenditures by federal program during Fiscal Year 2022.

Department of Labor and Employment Fiscal Year 2022 Expenditures by Federal Program (in Millions)



Source: 2022 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal year 2022 audit identified issues related to the Department's administration of the UI program and Employment Service Cluster.

Finding 2022-070

Unemployment Insurance Program Integrity Fraud Holds

The Department's UI Division is responsible for the administration and monitoring of Colorado's UI programs, including the collection of unemployment premiums from employers, the payment of UI benefits to claimants, and the performance of audits and investigations of premiums and benefits to ensure they are properly paid. Employer-paid premiums are the primary source of funding for UI benefits.

When an individual applies for UI benefits, they are called a claimant, and the application is called a claim. Each claimant creates an account in MyUI+, the Department's unemployment benefit system, in order to apply for unemployment benefits. The Department reviews, or adjudicates, claims to ensure that claimants are eligible and entitled to receive UI benefits. As part of the adjudication process, wage checks for claimants are compared to employer reported wages submitted to the Department on a quarterly basis and the Department sends a notification to all employers that the claimant worked for within the last 18 months to determine the validity and reason for the claimant leaving the workplace. In addition, Department staff indicate that, on a weekly basis, they perform reviews to identify potential issues with a claimant's ability and availability to work, and to determine whether the claimant is accurately reporting earned income. If information provided by an interested party, such as a former employer, relating to the reason for leaving the workforce does not agree to the claimant information, the Department follows up on the information and issues eligibility

determinations, as appropriate. In Fiscal Year 2022, the Department paid \$1.1 billion in UI benefits. The Department has processes and systems to detect and prevent identity theft related to UI benefits. For example, when the Department identifies a claim with characteristics that are indicators of fraud, it places a fraud hold (also known as a program integrity hold) on the claimant's UI claim, which holds the claim for investigation and which prevents any future benefit payments to the claimant until the fraud hold is removed and eligibility is determined. For each fraud hold, the Department has to determine if the identity of the individual filing the claim matches the personally identifiable information used on the claim. Once that is verified, the Department then must verify that the individual did not make any false statements in order to establish program eligibility. The steps that the Department takes to resolve a fraud hold differ depending on the characteristics of the claim that caused the Department to question its legitimacy. If Department staff determine that the fraud hold was not legitimate, the Department clears the hold in MyUI+ and then proceeds with determining if the individual is eligible to receive UI benefits.

The Department uses an automated system, called ID.me, as part of its identity verification process. ID.me is a federally-certified identity provider that assists the Department in verifying claimants' identity. In some instances, MyUI+ will clear the fraud hold if the claimant passes ID.me and the claim does not need further investigation. In other cases, the Department performs an investigation to determine if the fraud hold is legitimate, or if the hold was placed in error.

According to the information in MyUI+, the Department cleared 54,047 fraud holds during Fiscal Year 2022 – 44,936 were cleared through the ID.me process, and 9,111 were cleared by the Department.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over fraud holds during Fiscal Year 2022, including whether only appropriate, authorized individuals cleared the fraud hold from MyUI+, and if the Department had adequate segregation of duties between staff investigating a fraud hold, and staff releasing the hold in MyUI+.

As part of our audit work, we requested the Department's policies and procedures for their investigation process and documentation used to support the Department's investigations that resulted in clearing a fraud hold, and inquired how the Department determined who is authorized to release fraud holds from MyUI+. The Department's documentation included case reports for the investigations and log notes from Salesforce, the Department's software that is primarily used as a workflow management tool and documentation repository for UI claims requiring an investigation.

We selected a sample of 60 of the 9,111 fraud holds that were cleared by the Department during Fiscal Year 2022 to determine if the Department performed an investigation prior to releasing the

fraud hold in MyUI+. In addition, as part of our testing of the sample, we determined that 20 different Department staff cleared the 60 fraud holds in MyUI+; we performed testing to determine if those staff were authorized to clear the holds in MyUI+.

How were the results of the audit work measured?

We measured the results of our audit against the following:

Section 7511, Part V, of the Employment Security Manual (ESM) requires state UI laws to include provisions for such methods of administration as are, within reason, calculated (1) to detect benefits paid through error by the state UI agency or through willful misrepresentation or error by the claimant or others, (2) to deter claimants from obtaining benefits through willful misrepresentation, and (3) to recover benefits overpaid under certain circumstances. These required functions are accomplished through designated staff responsible for promoting and maintaining the integrity of the UI program through prevention, detection, investigations, establishment, and recovery of overpayments. Designated staff also prepare cases for prosecution.

The Department's UI Investigation Procedures state that if Department staff determine that a fraud hold that they are investigating can be released in MyUI+, Department staff should write an event log note in Salesforce.

Information security is the practice of protecting information by mitigating information risk. *ISO 27001 Standard for Information Security Management Systems* is the international standard for information security, and its best practice approach helps organizations manage their information security by addressing people, processes, and technology. User-access management has the following objectives:

- Ensure authorized user access
- Prevent unauthorized access to information systems

Expanding on the objectives from ISO 27001, a broad set of business-level objectives for user-access management can be defined as follows:

- Allow only authorized users to have access to information and resources
- Restrict access to the least privileges required by these authorized users to fulfill their business role

The federal Social Security Act [Section 303(a)(1), SSA], contains a merit-based system requirement for the UI program. Specifically, this section requires that, as a condition of receiving federal UI administrative grants, states must have laws that include "provision for such methods of administration" that includes a merit system. A merit system is defined as the process of promoting and hiring government employees based on their ability to perform a job, rather than on their

political connections. As part of this requirement, any position which involves the determination of whether or not a UI claimant will be paid, or which involves determining an employer's liability for contributions, must be “merit staffed.”

According to federal regulations [5 CFR 900.603, *Standards For a Merit System of Personnel Administration*], “The quality of public service can be improved by the development of systems of personnel administration consistent with such merit principles as -

- (a) Recruiting, selecting, and advancing employees on the basis of their relative ability, knowledge, and skills, including open consideration of qualified applicants for initial appointment.
- (b) Providing equitable and adequate compensation.
- (c) Training employees, as needed, to assure high quality performance.
- (d) Retaining employees on the basis of the adequacy of their performance, correcting inadequate performance, and separating employees whose inadequate performance cannot be corrected...”

The U. S. Department of Labor Unemployment Insurance Program Letter (UIPL) No. 12-01, states that only those employees considered as merit-staff can determine whether to pay or deny payment to a claim. Additionally, *UIPL No. 12-01 Change 2* states that, “Determinations of overpayments or fraud must be made by merit-staffed employees.”

The Department’s *SPP 1053 Code of Conduct, Ethics and Values Policy, Attachment A: Unemployment Insurance Ethics Policy* states that employees are not permitted to do the following:

- Investigate or attempt to investigate suspected fraud unless it is within their assigned duties.
- Backdate a claim, transfer claim status retroactively (UI to UCFE, UCX to TRA, etc.), alter information provided by a claimant or employer, or change or defer a UI document due date without valid documentation or approval of the appropriate branch chief or UI Director.

According to federal regulation [45 CFR 75.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office. Under Paragraph 10.01 of the Green Book, the Department should design control activities to achieve objectives and respond to risks. Segregation of duties contribute to the design, implementation, and operating effectiveness of control activities. Under Paragraph 10.03 of the Green Book, the Department should divide or segregate key duties and responsibilities among different people to reduce the risk of error, misuse,

or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

What problems did the audit work identify?

The Department did not comply with federal regulations or its own policies and procedures related to the clearing of fraud holds during Fiscal Year 2022. Specifically, we identified issues with 32 of the 60 (53 percent) fraud holds we tested, as follows:

- The Department cleared 12 of the 60 fraud holds tested (20 percent) without performing an investigation or providing evidence of the reasoning used to clear the hold. Specifically, when we asked for investigation documentation for the 12 fraud holds, the Department indicated these were cleared without an investigation, and there were no related log notes in Salesforce, as required.
- For 20 of the 48 cases in our sample (42 percent) for which the Department did conduct an investigation, it did not segregate the duty of investigating the fraud hold and clearing the fraud hold from MyUI+. Specifically, in these cases, only one person conducted the investigation, concluded on the investigation, and cleared the fraud hold in MyUI+.
- One of the 20 Department staff who cleared a portion (5 percent) of the 60 fraud holds we sampled was not authorized to clear fraud holds from MyUI+ because the individual was not considered to be merit-staffed. Further, this unauthorized individual cleared 11 of 12 fraud holds we identified above that did not have an investigation, as required. We also found that this individual cleared an additional 55 fraud holds outside of our sample during Fiscal Year 2022.

Why did these problems occur?

The Department did not have sufficient internal controls in place, including appropriate policies and procedures, to ensure it enforced compliance with federal and Department-level requirements regarding the clearing of UI fraud holds during Fiscal Year 2022, as follows:

- The Department did not ensure that all fraud hold claims cleared in MyUI+ had a related log note in Salesforce that explained the rationale for clearing the hold, or that there was an investigation performed over the fraud hold prior to it being cleared in MyUI+. Specifically, in 11 of the 12 instances, the Department's controls failed to prevent non-merit staff from using their MyUI+ access inappropriately, and in the other instance, Department controls failed to ensure the UI claim was reviewed by the UI section that reviews fraud holds rather than the UI section that resolves non-fraud UI claims. The Department provided full, rather than read-only access to the non-merit, Executive Director's Office's staff member noted in our finding. UI

management indicated that they gave the individual full access to MyUI+ during the height of the pandemic with the assumption that the individual would use such access in a read-only manner solely to review claim information for inquiries coming through the Executive Director's Office. According to UI Division leadership, after they identified that the individual had full access during Fiscal Year 2022, they changed the individual's access to read-only in January 2022.

- The Department lacked policies regarding management override of controls related to the clearing of fraud holds, in order to prevent or appropriately manage those responsibilities. UI staff indicated that in some cases, the non-merit, Executive Director's Office's staff member noted in our finding would reach out to other staff within the UI Division to help escalate the MyUI+ fraud hold clearing process. In some of these instances, because of the position of the individual within the Executive Director's Office, UI staff circumvented the normal escalation process and aided the individual with clearing the fraud hold.
- The Department's current policies and procedures do not require segregation of duties between those staff who investigate a fraud hold, and those staff who remove the fraud hold in MyUI+.

Why do these problems matter?

Improper segregation of duties, including the separation of responsibilities for both investigating and clearing potential fraud holds, leaves the UI program vulnerable to fraudulent activity. Specifically, fraud risk increases if there is no segregation between the investigation and the actual clearing of the fraud hold from MyUI+ and, as a result, the same staff could inappropriately clear holds and initiate UI payments. Further, a lack of strong checks and balances within the UI program could erode the integrity of the program at large, ultimately negatively impacting public trust.

Strong internal controls related to UI fraud are especially important given the large amount of funds that are paid by the Department for UI claims each year and the significant amount of fraudulent claims that are paid by the Department. For example, the Department recorded an estimated receivable for amounts due back to the Department of \$45 million for fraudulently-obtained UI claims at June 30, 2022. Without strengthening its controls over UI claims and fraud holds, there is a risk that a significant amount of UI funds could continue to be paid out each year for fraudulently obtained UI claims.

Federal Agency(ies)	Department of Labor
Federal Award Number(s)	UI -34154-20 UI-34846-20-55-A-8 UI-34048-20-55-A-8 UI-37054-21-55-A-8
Federal Award Year(s)	2020 and 2021 and 2022
Pass Through Entity	None
Assistance Listing Number(s)	17.225, Unemployment Insurance
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-070

The Department of Labor and Employment (Department) should strengthen its internal controls over Unemployment Insurance (UI) program integrity holds by:

- A. Ensuring all fraud holds are properly investigated and documented with a log note in Salesforce that explains the rationale for releasing the claim, prior to releasing the claim in MyUI+.
- B. Adequately reviewing claims for a fraud indicator to ensure the hold is sent to the appropriate UI section for resolution.
- C. Ensuring Department staff are given the appropriate access in MyUI+ to prevent individuals from clearing fraud holds inappropriately and periodically monitoring access to ensure access levels remain appropriate.
- D. Instituting policies and procedures over management override of internal controls related to UI claims and providing staff training on those policies and procedures. This should include ensuring that UI staff are aware of the importance of following all procedures related to fraud holds and that any inappropriate requests or pressures are communicated through the appropriate channels.
- E. Updating its current policies and procedures to require segregation of duties between the investigation of a fraud hold and the release of a fraud hold in MyUI+ to ensure more than one person is involved in the fraud hold process from beginning to end.

Response

Department of Labor and Employment

A. Agree

Implementation Date: July 2024

The Department agrees with this finding. The Department is moving all adjudication and investigation of program integrity holds into the MyUI+ system, so there will be one system of record. The Department will ensure that all program integrity holds have all documentation through adjudication and investigation, including log notes. The Department anticipates this to be fully implemented by July 2024.

B. Agree

Implementation Date: July 2024

The Department agrees with this finding. The department has modified processes to ensure all holds are only routed to the appropriate team to be adjudicated. In addition the Department is working to have all claims identified as fraud delivered in a workflow process in MyUI+ rather than the various processes in place now. Further the department is working with our MyUI+ system experts to implement new technology to strengthen and streamline the fraud indicator escalation process and systems within MyUI+. In working with our MyUI+ system experts, the Department anticipates this to be fully implemented by July 2024.

C. Agree

Implementation Date: July 2024

The Department agrees with this finding. The Department will continue strengthening security in this area and internal procedures to periodically monitor the potential for internal fraud activities. Additionally, the Department will periodically monitor and review My UI+ access levels for appropriateness. In consultation with our MyUI+ systems experts, the Department anticipates this finding to be fully implemented by July 2024.

D. Agree

Implementation Date: July 2023

The Department agrees with this finding. The Department will reinforce and strengthen the ethics policies in yearly communication to staff and tighten escalation policies to ensure pressures and inappropriate requests are handled in accordance with guidelines. The Department anticipates this will be completed by July 2023.

E. Disagree

When a PI hold is identified as being highly suspicious for criminally fraudulent activity, it is routed to a specialized unit for review, thereby leaving the standard adjudication process. This is handled by passing the review to the UI Investigations and/or Criminal Enforcement (ICE) unit. The investigator performs their investigation and if no actual fraudulent activity is found they will release the hold.

The UI Division also performs several quality control reviews of claims and claim decisions via Benefits Payment Control (BPC), Benefits Accuracy Measurements (BAM), Benefits Timeliness and Quality (BTQ), and internal Quality Assurance (QA) reviews. Claims are reviewed for such criteria as adequate support documentation, benefit payment accuracy, timely processing, and correct claim decision determination on all program integrity holds.

The Green Book states in Section 10.14, “ If segregation of duties is not practical within an operational process because of limited personnel or other factors, management designs alternative control activities to address the risk of fraud, waste, or abuse in the operational process.” CDLE believes the reviews represent adequate and sufficient compensating controls for the need for segregation of duties on fraud holds. Changing the current process would hinder our ability to deliver UI benefit services timely to our customers and would put us in jeopardy of fulfilling our federal and state payment timeliness requirements.

Auditor’s Addendum

Segregating the duties between investigating and releasing a fraud hold in MyUI+ reduces the risk of an employee inappropriately and potentially fraudulently clearing the hold without conducting a proper investigation. The issues identified in our audit indicate that the Department’s current compensating controls did not identify that a current employee released fraud holds without a proper investigation. The Department should consider updating its procedures and processes to segregate these duties to reduce the risk of this occurring in the future.

Finding 2022-071

Federal Funding Accountability and Transparency Act

The Department is responsible for administering two programs as part of the Employment Service Cluster: Employment Service/Wagner Peyser Funded Activities (Wagner) [ALN 17.207], and Jobs for Veterans State Grant (JSVG) [ALN 17.801]. The main overall purpose of these programs is to improve the functioning of the nation's labor markets by bringing together individuals who are seeking employment and employers who are seeking workers. The Wagner program provides a variety of services to job seekers, including career services and job search assistances; in addition, employers can access the program to post job orders and obtain qualified applicants. The JSVG provides federal funding through a formula grant to State Workforce Agencies (SWAs), including the Department, to hire dedicated staff to provide individualized career and training-related service

to veterans and eligible individuals with significant barriers to employment, and to assist employers in filling their workforce needs with job-seeking veterans. The Department administers the programs and also passes Employment Service Cluster funds through to Colorado counties so they can help provide these services to individuals.

The Department is required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Transparency Act or FFATA) for both programs within the Employment Service Cluster. The 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 the federal government to make certain information on federal awards available to the public.

In accordance with the Transparency Act, the Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations, also referred to as subrecipients. Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a Federal grant award received by the pass-through entity. A subrecipient is defined in federal regulations [2 CFR 200.1] as “an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.” In Fiscal Year 2022, the Department made 11 subawards to 10 Colorado counties (subrecipients) for the Employment Service Cluster, \$11.2 million in subawards to 10 counties for Wagner, and \$45,116 in subawards to one county for JVSG, totaling \$11.3 million.

The Department is required to submit FFATA information through the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view information from the report, including the subrecipient’s name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department’s name, and the Department’s grant award identification number.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over and complied with FFATA reporting requirements for the Employment Service Cluster programs during Fiscal Year 2022.

As part of our audit work, we requested the Department’s policies and procedures over FFATA reporting, the FFATA reports submitted by the Department in Fiscal Year 2022, and a list of all subawards made by the Department during Fiscal Year 2022.

How were the results of the audit work measured?

In accordance with federal regulations [2 CFR 170.330.1(a)], the Department is required to report subawards of \$30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2022 if an award or supplemental award equal to or greater than \$30,000 was made in April 2022.

What problem did the audit work identify?

Based on our audit work, we determined that the Department did not comply with FFATA reporting requirements for the Employment Cluster and did not report any subawards in FSRS for Fiscal Year 2022. Specifically, we determined that the Department did not report \$11.21 million in subawards to 10 subrecipients (the counties) for Wagner, and \$45,116 in subawards to one county for JVSG. The following tables summarize the results of our testing and groups each exception within the following categories: subaward not reported, report not timely, subaward amount incorrect, and subaward missing key elements.

Employment Service/Wagner Peyser Funded Activities - ALN 17.207

Transactions Tested	Subaward Not Reported	Report Not Timely ¹	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
10	10	N/A	N/A	N/A
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely ¹	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
\$11,210,000	\$11,210,000	N/A	N/A	N/A

Jobs for Veterans State Grant - ALN 17.801

Transactions Tested	Subaward Not Reported	Report Not Timely ¹	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
1	1	N/A	N/A	N/A
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely ¹	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
\$45,116	\$45,116	N/A	N/A	N/A

¹ Amounts shown above as "N/A" represent that, since none of the reports were submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.

Why did this problem occur?

The Department was not aware of the FFATA reporting requirement because it did not review the federal grant agreements to determine that the requirement was applicable for the program.

Why does this problem matter?

By failing to properly report subawards to FSRS, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, it fails to meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Labor
Federal Award Number(s)	ES-36744-21-55-A-8 ES-35332-20-55-A-8 DV-35784-21-55-5-8
Federal Award Year(s)	2019, 2020, and 2021
Pass Through Entity	None
Assistance Listing Number(s)	17.207 Employment Service/Wagner Peyser Funded Activities 17.801 Jobs for Veterans State Grants
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-071

The Department of Labor and Employment should implement appropriate internal controls and related processes, such as detailed reviews of federal grant agreements, over the Employment Service Cluster to ensure that it is aware of, and in compliance with all federal reporting requirements, including requirements under the Federal Funding Accountability and Transparency Act of 2006.

Response

Department of Labor and Employment

Agree

Implementation Date: February 2023

By the implementation date, the Department of Labor and Employment (CDLE) will complete a review of grant agreements for reporting requirements, including the Federal Funding Accountability and Transparency Act of 2006. By the implementation date, the CDLE will develop and implement appropriate controls and processes to come into compliance with the reporting requirements and submit FFATA reports for the 10 entities identified in the audit.

Finding 2022-072

MyUI+ and Connecting Colorado—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, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

The Department administers the federal Unemployment Insurance and Employment Service Cluster programs, and the Department relies on IT systems to aid with determining applicants’ eligibility for the programs and to provide information necessary to meet federal reporting requirements. For these two programs, the associated systems are MyUI+ and Connecting Colorado. The Department is the business owner and works with the Governor’s Office of Information Technology (OIT) and two different external IT service providers. High level descriptions of the two systems are as follows:

- **MyUI+** — The Department’s system for UI eligibility determinations and calculation of UI payments to eligible recipients. According to Department staff, starting in Fiscal Year 2023, MyUI+ will also provide data necessary for federal reporting to the U.S. Department of Labor for the UI program that was previously generated by the Colorado Labor and Employment Accounting Resource system.
- **Connecting Colorado** — The Department’s workforce case management, labor exchange, and federal reporting system that supports the Employment Service Cluster program. The system provides services for job seekers and businesses, as well as provides all required federal reporting to the U.S. Department of Labor, for the Employment Service Cluster programs.

In order for the Department to achieve its objectives and respond to risks, including those related to the federal programs it administers, management should establish a strong framework of internal controls that also address information system controls. Specifically, information system controls typically start with management documenting IT policies that address IT general control responsibilities and procedures that document the more granular details on how to implement Department policies. These IT general control policies and procedures should include those policies and procedures that are specific to information security. Once policies and procedures have been formalized and communicated to staff responsible, specific internal control activities can be implemented and operationalized.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2022 audit work was to determine whether the Department, OIT, and the Department's two external IT service providers for MyUI+ and Connecting Colorado had policies and procedures related to information security, designed and implemented for MyUI+ and Connecting Colorado. Our audit work was performed through interviews conducted of Department and OIT staff.

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

During Fiscal Year 2022, we identified information security problems with the MyUI+ and Connecting Colorado systems. We have grouped these problems first by those common to the two systems and then those unique to each system.

MyUI+ and Connecting Colorado Common Problems

- **Policies and procedures were lacking.** Department management had not established its expectations through the development and implementation of formalized policies and procedures related to information security general controls for MyUI+ and Connecting Colorado.
 - *Standards for Internal Control in the Federal Government (Green Book)* published by the U.S. Government Accountability Office (GAO) states in Paragraph 3.09, *Documentation of Internal Control System*, and 12.02, *Documentation of Responsibilities through Policies*, that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization. Paragraph 11.06 and 11.07, *Design Appropriate Types of Control Activities*, states that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.

- o *Colorado Information Security Policies (Security Policies or CISP) that are developed, published, and required to be followed by the Department and its external IT service providers state within the Policy and the General Responsibilities sections, specifically 8.3.1 and 8.3.2 for Business Owners or the Department, that all agencies, except for the institutions of higher education and the general assembly, as the business owner, must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for its systems, as the business owner, and is responsible for following and adhering to all identified business owner requirements, as stated within the Security Policies.*
- **Vendor oversight was lacking.** The Department had not ensured its IT service providers complied with Security Policies.
 - o *Security Policies state that IT service providers—defined as OIT and/or external service providers—must follow the Security Policy requirements, among certain other requirements, as communicated to the Department within the confidential finding.*
 - o *Section C.iii. (Legal Authority – Contractor Signatory, Information Technology Specific) of the Department’s contract with the Connecting Colorado IT service provider states: “...the contractor warrants that it will at all times comply with all Security Policies.”*
 - o *Exhibit C, Section 1.C.vi. (Information Technology Provisions, Protection of System Data) of the Department’s contract with the MyUI+ IT service provider states: “...the contractor shall comply with all rules, policies, procedures, and standards issued by the Governor’s Office of Information Technology.”*
 - o *The Green Book states in Paragraph OV4.01, Service Organizations, that management retains responsibility for the performance of processes assigned to service organizations.*

MyUI+ and Connecting Colorado Unique Problems

We also found other problems with access management, unique to each MyUI+ and Connecting Colorado, that lacked compliance with Security Policies, OIT Cyber Policies, and the IRS’s, Publication 1075, *Tax Information Security Guidelines for Federal, State, and Local Agencies, November 2021 Revision*, and were communicated through the confidential finding.

Why did these problems occur?

Overall, the Department did not have sufficient IT governance and information security internal controls in place, including policies and procedures, to ensure that Department staff and its IT service providers complied with various data security compliance requirements set forth by OIT and the IRS, as well as those internal control principles established within the Green Book’s internal control framework. We discuss other specific causes for the problems we identified below:

MyUI+ and Connecting Colorado

- **Policies and procedures were lacking (MyUI+).** Department staff stated that they followed and complied with the October 2021 dated Security Policies for the entire fiscal year, as these were more stringent than the March 2022 dated Security Policies. However, the Department did not provide documentation of a formal adoption of the October 2021 dated Security Policies. Staff also stated it maintains informal procedures of how to perform certain access management processes, but no standard operating procedures were in place.
- **Policies and procedures were lacking (Connecting Colorado).** Department staff had released a program guidance letter that addressed data security and access, but staff acknowledged that these program guidance letters are a guide and not official policy statements. In addition, the program guidance letter provided by Department staff was directed to the workforce centers that are located across the state that provide employment services to eligible beneficiaries and, therefore, did not provide any data security or access policies and procedures for state staff.
- **Vendor oversight was lacking.** We determined the Department did not have a vendor management process in place to hold its IT service providers accountable for contract provisions that required the IT service providers to comply with Security Policies, as demonstrated by the noncompliance issues we identified. In addition, and based on the March 2022 Security Policies, the Department has not determined whether contract amendments may be necessary with its two external IT service providers.
- **Other Access Management Non-Compliance:**
 - Department staff indicated that in one instance of non-compliance identified, a more efficient process was to not comply with the requirement.
 - Department staff stated that the certain access management non-compliance area was set up as it was during the COVID-19 pandemic to help prevent backlogs and issues for users during that time and was not subsequently changed.
 - Department staff did not update its rules for Connecting Colorado account management non-compliance area to reflect Security Policy changes. Specifically, we noted that OIT introduced the specific account management requirements in its Security Policies in February 2015, and those requirements remained constant through the March 2022 version; however, Department staff did not have a process in place to ensure periodic reviews of OIT's Security Policies occurred and Department rules for the workforce centers appropriately aligned with any Security Policy changes. In addition, Department staff did not have a process in place to ensure its external IT service providers were complying with contract provisions to comply with Security Policy requirements.

- o Department staff stated they have not found cause to mandate IT service provider actions that are deemed privately owned business methodologies. However, and as noted above, the Department's contract states that the external IT service provider must comply with OIT's Security Policies that require specific security safeguards to be implemented by all IT service providers, including the Connecting Colorado external IT service provider.

Why do these problems matter?

The lack of established IT policies and procedures make it difficult for Department management to measure and hold staff accountable to management's expectations, as well as ensuring risks are addressed and overall objectives and missions are fulfilled. In turn, without policies and procedures, staff may not perform processes and controls in a consistent manner. In addition, without holding vendors accountable and ensuring that strong security measures are designed, implemented, and operating effectively, the risk of unauthorized access increases and ultimately impacts data reliability of the data stored and processed within MyUI+ and Connecting Colorado. Lastly, without having a strong internal control framework in place, management cannot ensure that state and federal funds are being used appropriately, which may impact the Department's compliance with federal grant requirements and/or the accuracy of the Department's federal and financial reporting.

Federal Agency(ies)	Department of Labor
Federal Award Number(s)	DV-35784-21-55-5-8 ES-36744-21-55-A-8 ES-35332-20-55-A-8 UI -34154-20 UI-34846-20-55-A-8 UI-34048-20-55-A-8 UI-37054-21-55-A-8
Federal Award Year(s)	2019, 2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	17.207, Employment Service/Wagner Peyser Funded Activities 17.225, Unemployment Insurance 17.801, Jobs for Veterans State Grants
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-072

The Department of Labor and Employment (Department) should improve its overall Information Technology (IT) governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ and Connecting Colorado information systems by:

- A. Formalizing and communicating to Department staff and the Department's IT service providers' IT policies that comply with the Business Owner requirements listed within the Governor's Office of Information Technology's (OIT) March 2022 Colorado Information Security Policies (Security Policies). As an option, the Department could formally adopt the October 2021 Security Policies, identify any gaps between the October 2021 and March 2022 versions, and then formalize and communicate policies that address the identified gaps.
- B. Formalizing and communicating IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies.
- C. Formalizing a vendor management process that ensures the Department's IT service providers are held accountable to contract provisions requiring compliance with Colorado Information Security Policies and IT policies and procedures formalized in recommendation Parts A and B. This should include a review of the Department's current external IT service providers' contracts and a determination of whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.
- D. Implementing recommendation Part D as noted in the confidential finding.
- E. Implementing recommendation Part E as noted in the confidential finding.

Response

Department of Labor and Employment

- A. Agree

Implementation Date: July 2023

The Department will formalize IT security policies and procedures to comply with the Business Owner requirements contained within the Governor's Office of Information Technology's (OIT) March 2022, Colorado Information Security Policies. The Department will further formalize a procedure for product owners to annually review the OIT Colorado Information

Security Policies and ensure alignment with the formalized Department IT policies and update any affected formalized IT procedures. The Department will communicate the formalized policies and procedures to Department staff and IT Service Providers, and then any future changes, as deemed necessary.

B. Agree

Implementation Date: July 2023

The Department will formalize IT security policies and procedures to comply with the Business Owner requirements contained within the Governor's Office of Information Technology's (OIT) March 2022, Colorado Information Security Policies. The Department will further formalize a procedure for product owners to annually review the OIT Colorado Information Security Policies and ensure alignment with the formalized Department IT policies and update any affected formalized IT procedures. The Department will communicate the formalized policies and procedures to Department staff and IT Service Providers, and then any future changes, as deemed necessary.

C. Agree

Implementation Date: December 2023

CDLE agrees with the recommendation and as part of A and B recommendations of this document, the Department will include a requirement from vendors to affirm they have reviewed and will comply with OIT security policies for all new contracts. Furthermore, as the Department becomes aware of changes to OIT Security Policies through its annual review process, these will be communicated to the vendors, and they will be required to reaffirm their compliance with any applicable changes. We will work with our current vendors for MyUI+ and Connecting Colorado to address the compliance issues noted in the audit and ensure they are compliant with OIT Security Policies and IT policies developed in part A and B of this recommendation. If non-compliance is determined to be unavoidable, the Department will file for a security exception with OIT.

D. Agree

Implementation Date: June 2023

CDLE agrees with the recommendation and will implement recommendation Part D as noted in the confidential finding.

E. Agree

Implementation Date: June 2023

CDLE agrees with the recommendation and will implement recommendation Part E as noted in the confidential finding.

Department of Labor and Employment

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department of Labor and Employment (Department) in the previous year and has not been remediated as of June 30, 2022 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Unemployment Insurance—Federal Reporting	
Current Rec. Number	2022-073
Prior Rec. Number(s)	2021-063
Classification	Significant Deficiency
Implementation Date(s)	March 2023
Federal Agency(ies)	Department of Labor
Federal Award Number(s)	UI-34154-20 UI-34846-20-55-A-8 UI-34048-20-55-A-8 UI-37054-21-55-A-8
Federal Award Year(s)	2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	17.225, Unemployment Insurance
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

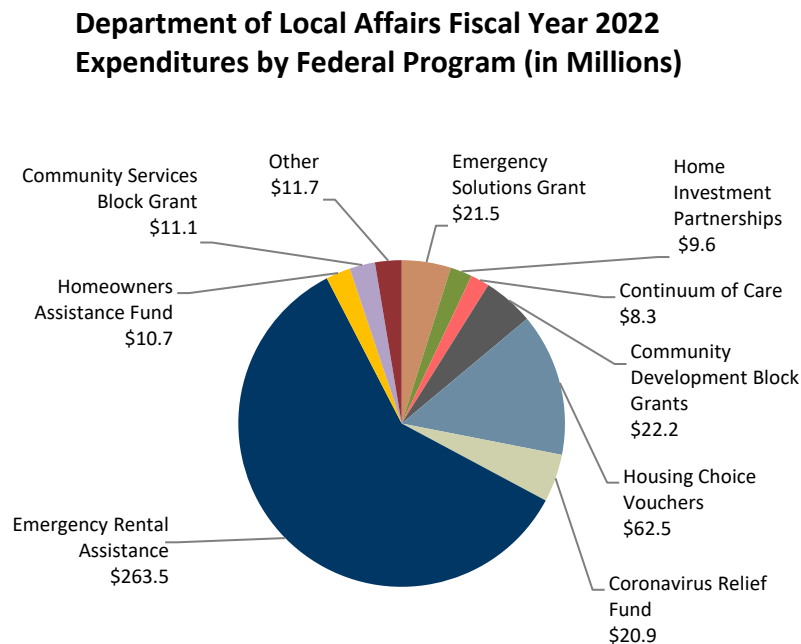
Department of Local Affairs

The Department of Local Affairs (Department) is responsible for strengthening local communities by providing strategic training, research, technical assistance, and funding to localities. Please refer to the introduction in the Department of the Local Affairs chapter within Section II: Financial Statement Findings for additional background information.

During Fiscal Year 2022, the Department expended approximately \$442 million in federal funds. As part of our Fiscal Year 2022 audit, we tested the Department's compliance with federal grant requirements for the Emergency Rental Assistance Program [ALN 21.023] and the Homeowner Assistance Fund Program [ALN 21.026].

In Fiscal Year 2022, the Department's expenditures for these programs were approximately \$274.2 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.



Source: 2022 Statewide Schedule of Expenditures of Federal Awards.

Finding 2022-074

Coronavirus Relief Funds—Property Owner Preservation Program

The President of the United States issued the Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak on March 13, 2020 and Congress subsequently passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act provided emergency assistance in response to the COVID-19 pandemic and established the Coronavirus Relief Fund (CRF) program, which provided payments to state, local, and tribal governments navigating the impact of COVID-19. The State of Colorado received approximately \$1.67 billion of CRF funds in April 2020, and the Governor issued Executive Order 2020-070 (Executive Order) in May 2020 to disburse the CRF funds to numerous state departments and agencies.

In June 2020, the State passed House Bill 20-1410, concerning assistance for individuals facing a housing-related hardship due to the COVID-19 pandemic, and transferred approximately \$19.7 million of CRF funds to the Housing Development Grant Fund to provide such assistance. This bill includes a provision for the Property Owners Preservation Program (Program), which was managed by the Department, to allow landlords and property owners to seek rental assistance on behalf of their tenants who experienced a financial need on or after March 1, 2020, due to the effects of the COVID-19 pandemic. In Fiscal Year 2021, the Department expended the \$19.7 million of the CRF funds it received in April 2020, for the Property Owners Preservation Program (POPP).

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to follow up on our prior year audit recommendation, which recommended that the Department implement internal controls to ensure it complies with federal regulations for any new federal funds it receives, such as the CRF. The Department planned to implement this recommendation by June 2022. During the Fiscal Year 2022 audit, we inquired with the Department on the implementation status of this recommendation. We also obtained and reviewed the Department's Exhibit K3, *Schedule of Prior Year Audit Recommendation Status*, which it was required to submit to the State Controller.

How were the results of the audit work measured?

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

- Under House Bill 20-1410, the Housing Development Grant Fund was appropriated \$19,650,000 of funds from the CRF for the purpose of providing individuals and households who, on or after March 1, 2020, experienced financial need due to the COVID-19 pandemic or effects of the COVID-19 pandemic, with rental assistance. The House Bill also provided guidance on how to access additional housing services. The Department developed and issued a new application for the POPP to address the criteria for experiencing direct or indirect impacts of the COVID-19 pandemic.
- Federal regulations [2 CFR 200.303] require that the Department, as a federal grant recipient, “establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.” Furthermore, in accordance with 2 CFR part 200, subpart E, the Department must determine that amounts paid with federal grant funds were necessary and reasonable for the performance of the federal award and are adequately documented. Therefore, the Department must maintain appropriate supporting documentation to verify costs were properly charged to the federal grants.
- The Office of the State Controller (OSC) requires each department that had a prior audit recommendation that was reported in the prior fiscal year’s Office of the State Auditor Statewide audit to complete an Exhibit K3 to report the Department’s determination of the status of their recommendation as of June 30. Possible status descriptions include “Implemented,” “Partially Implemented,” “Not Implemented,” and “No Longer Valid.” The Department must provide an explanation for each recommendation status.

What problem did the audit work identify?

We determined that the Department did not implement the prior year’s recommendation by its planned implementation date of June 2022. Specifically, during prior year audit work, we found that the Department could not provide appropriate underlying support for 4 of the 60 transactions (7 percent) we tested that were charged as CRF expenditures for the Program; as a result, we recommended that the Department strengthen its internal controls over federal grant spending, including that it develop and implement policies and procedures with a requirement that Department staff review and maintain records supporting its expenditures charged to federal programs. When we inquired of the Department about what steps it had taken to implement the recommendation, Department staff indicated that they did not implement the recommendation during Fiscal Year 2022.

Why did this problem occur?

The Department reported on its Exhibit K3 that it determined that the original implementation date of June 2022 that the Department provided as its planned implementation date for our Fiscal Year 2021 recommendation was unrealistic, given the Department's staffing challenges. Specifically, the Department indicated that it was not able to allocate sufficient time to develop and implement the recommended policy and procedure guidance by the end of Fiscal Year 2022.

Why does this problem matter?

The Department's lack of sufficient internal controls over the maintenance of complete and accurate records for the federal CRF monies could result in inadequate documentation to support its payments and ultimately, disallowed federal costs and potential sanctions.

Federal Agency(ies)	Department of Treasury
Federal Award Number(s)	SLT0033* SLT0225*
Federal Award Year(s)	2021
Pass Through Entity	None
Assistance Listing Number(s)	21.019, COVID-19 – Coronavirus Relief Fund*
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$5,407
Known Questioned Costs Related to COVID-19 Funding	\$5,407
This finding applies to prior audit recommendation 2021-065. *Items Associated with Known Questioned Costs.	

Recommendation 2022-074

The Department of Local Affairs (Department) should implement internal controls to ensure it complies with federal regulations, specifically for activities allowed or unallowed and allowable costs/cost principles, for any new federal funds it receives, such as the Coronavirus Relief Fund. This should include developing and implementing policies and procedures that include a requirement that Department staff review and maintain records supporting the expenditures charged to the federal program.

Response

Department of Local Affairs

Agree

Implementation Date: September 2022

The Division of Housing within the Department of Local Affairs has implemented internal controls to ensure compliance with federal regulations for new federal funds, including the development of a standard procedure and the requirement that Department staff review and maintain records supporting the expenditures charged to new federal programs.

Department of Local Affairs

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department of Local Affairs (Department) in the previous year and has not been remediated as of June 30, 2022 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs— Internal Controls Over the Waiting List	
Current Rec. Number	2022-075
Prior Rec. Number(s)	2021-066
Classification	Significant Deficiency
Implementation Date(s)	February 2023
Federal Agency(ies)	Department of Housing and Urban Development
Federal Award Number(s)	N/A
Federal Award Year(s)	2021 and 2022
Pass Through Entity	None
Assistance Listing Number(s)	14.871, Section 8 Housing Choice Vouchers, COVID-19 – Section 8 Housing Choice Vouchers 14.879, Mainstream Vouchers, COVID-19 – Mainstream Vouchers
COVID-19 Funding	Yes
Compliance Requirement(s)	Special Tests and Provisions (N)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

Department of Transportation

The Colorado Department of Transportation (Department) is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to airports.

During Fiscal Year 2022, the Department expended approximately \$621.0 million in federal funds. As part of our Fiscal Year 2022 audit, we tested the Department's compliance with federal grant requirements for the following program:

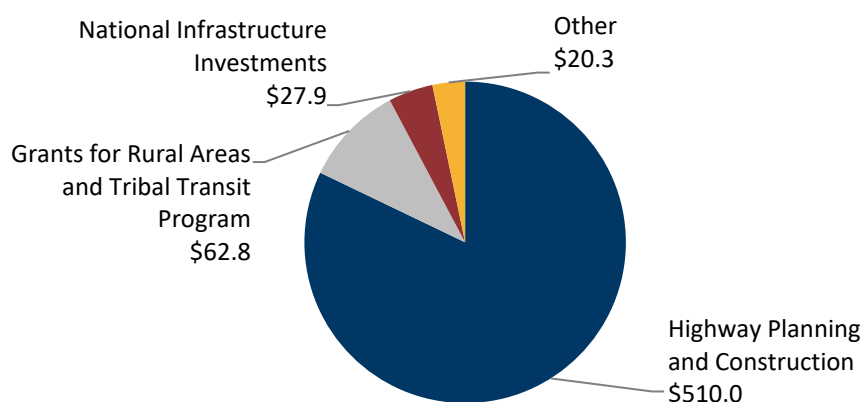
- Highway Planning and Construction Cluster [ALN 20.205]

The primary objective of the Highway Planning and Construction Cluster is to assist states, tribal governments, and state land management agencies in the planning and development of an integrated, interconnected transportation system by constructing, rehabilitating, and preserving the National Highway System.

In Fiscal Year 2022, the Department's expenditures for this program were approximately \$510.0 million. The Department is responsible for ensuring that all expenditures for this program are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows the Department's total federal expenditures by program during Fiscal Year 2022.

Department of Transportation Fiscal Year 2022 Expenditures by Federal Program (in Millions)



Source: 2022 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2022 audit identified issues related to the Department's administration of Highway Planning and Construction Cluster.

Finding 2022-076

Compliance with Federal Subrecipient Monitoring Requirements

The Department receives federal grant funds directly from the federal government for the Highway Planning and Construction Program (Program) and then subgrants, or passes through, a portion of the funds to cities and counties and other organizations that are considered to be either a subrecipient or a contractor.

A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary receiving direct payments from such a program. A contractor is a dealer, distributor, merchant, or other seller providing goods or services that are required to conduct a federal program; these goods or services may be for an organization's own use or for the use of beneficiaries of the federal program. The Department executes an Intergovernmental Agreement (IGA) between the Department and the subrecipient.

Under *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Department is responsible for evaluating each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward and for ultimately ensuring the subrecipient is determined eligible. In some instances, in coordination with the Federal Highway Association (FHWA), a Metropolitan Planning Organization (MPO)—

rather than the primary recipient, such as the Department—is responsible for performing eligibility determinations. As such, in those instances, the Department does not perform risk-assessments on these contracts and only is responsible for on-going monitoring.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had effective internal controls in place and complied with subrecipient monitoring activities for the Program during Fiscal Year 2022.

As part of our audit work, we reviewed the Department’s internal controls over compliance for subrecipient monitoring requirements for the Program, including the Department’s policies and procedures. We tested a random sample of 25 of the Department’s 92 subrecipients (27 percent) for the Program—for which the Department had an IGA in place during Fiscal Year 2022—to determine whether subrecipient monitoring procedures performed by Department staff during the year were compliant with federal regulations. Our testing included evaluating whether the Department performed risk assessments and determined the appropriate level of subrecipient monitoring for the entities, as required by federal Uniform Guidance.

How were the results of the audit work measured?

Our audit work was designed to measure the Department’s compliance with the following criteria:

- Federal regulations [2 CFR 200.303] state that the Department, as a federal grant recipient, must “establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulation, and the terms and conditions of the Federal award.”
- Federal regulations [2 CFR 200.332(b)] also state that the Department must evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward and may include various factors.
- Federal regulations [2 CFR 200.332(d) through (f)] and [2 CFR 200.521] further require the Department to monitor the activities of its subrecipients, as necessary, to ensure that each subaward is used for authorized purposes, the subrecipient complies with the terms and conditions of the subaward, and that the subrecipient achieves performance goals. The Department’s monitoring must include:

- o Reviewing financial and programmatic reports submitted by the subrecipient
- o Following-up on and ensuring the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award
- o Issuing a management decision for audit findings pertaining to the federal award provided to the subrecipient from the pass-through entity

What problems did the audit work identify?

We determined that the Department did not comply with subrecipient monitoring requirements for the Highway Planning and Construction Program during Fiscal Year 2022, as noted below:

- The Department did not perform a risk assessment for 6 of the 25 subrecipients (24 percent) we tested, including subrecipients where eligibility was determined by a MPO.
- The Department improperly included one vendor in our population of subrecipients. The nature of services provided by the vendor was personal services, therefore, did not require the execution of an IGA.
- The Department did not provide supporting documentation for reviews of any Fiscal Year 2022 financial and programmatic reports. As a result, we were unable to determine if any reviews were conducted during the fiscal year, as required.

Why did these problems occur?

While the Department has created a subrecipient monitoring and risk assessment manual, the manual lacks clarity in a variety of areas, including the following:

- For contracts which extend over multiple fiscal years, the policies do not specify the frequency in which subrecipient risk-assessment should be reviewed or updated.
- There are multiple types of subrecipient contracts for which the full risk-assessment process may not be applicable, however, the current policies do not address acceptable exceptions to the policy.
- The Department's current policies do not include guidance related to the review of financial and programmatic reports, including the extent to which required programmatic and financial reports should be obtained and reviewed.

- The Department's policies and procedures do not clearly indicate that the Department is not required to complete a risk assessment when an MPO determines eligibility and therefore the nature of monitoring procedures to be performed is not defined.
- Requested audit documentation was not provided timely.

Further, the Department did not provide sufficiently-detailed training to staff to ensure they were aware of and conducted required subrecipient monitoring responsibilities.

Why do these problems matter?

Performing timely and appropriate monitoring of subrecipients provides the Department with a method to ensure its subrecipients are complying with applicable federal grant requirements. By taking appropriate actions based on the results of its subrecipient monitoring activities, the Department can mitigate the risk of providing continuing funding to entities that may not be using funds in accordance with program requirements. Overall, the Department's failure to comply with federal requirements could result in a loss of funding from the federal government.

Federal Agency(ies)	Department of Transportation
Federal Award Number(s)	Various
Federal Award Year(s)	Various
Pass Through Entity	N/A
Assistance Listing Number(s)	20.205, Highway Planning and Construction, COVID-19 – Highway Planning and Construction
COVID-19 Funding	Yes
Compliance Requirement(s)	Subrecipient Monitoring (M)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-076

The Department of Transportation should strengthen internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Highway Planning and Construction program by:

- A. Updating its current subrecipient monitoring and risk assessment policy to clarify the frequency in which a risk assessment is required to be completed or updated, as applicable for contracts that span multiple fiscal years, as well as direction regarding when it is acceptable to forgo performing a risk assessment and updating the policy to address the nature in which subrecipient programmatic and financial reports are reviewed
- B. Providing training to staff responsible for subrecipient monitoring activities related to the policies updated in Part A of the finding.

Response

Department of Transportation

- A. Agree

Implementation Date: November 2023

The Department will update the policy to clarify the frequency in which the risk assessment is required to be completed or updated as applicable for contracts that span multiple fiscal years, as well as identifying exceptions, outlining when it is acceptable to forgo risk assessments. The Department will also update the policy to address the nature in which the subrecipient programmatic and financial reports are reviewed. The updates will be completed by November 2023.

- B. Agree

Implementation Date: November 2023

The Department will provide training on the subrecipient monitoring policy manual to outline roles, responsibilities and the frequency of risk assessments that span over multiple fiscal years. The training will also provide guidance on the programmatic and financial information review process.

Finding 2022-077

Cash Management

The Department operates on a reimbursement basis with the federal government for a portion of its federal grant programs, expending state dollars for the federal programs prior to requesting reimbursement for the appropriate federal share. The reimbursement process is governed by the Cash Management Improvement Act of 1990 (CMIA) and 31 CFR Part 205 Part B, *Rules and Procedures for Efficient Federal-State Funds Transfers* (Transfer Rules), which prescribe specific methods and timeframes for drawing down federal funds. The purpose of CMIA and the Transfer Rules is to minimize the time period from when the State makes an expenditure for a federal program and when the federal reimbursement is received, so that neither the State nor the federal government

incurs a loss of interest on the funds. This timeframe for requesting reimbursement is referred to as the “draw pattern.”

Under CMIA, the State must enter into a formal agreement, referred to as the “Treasury-State Agreement,” (Agreement) with the U.S. Department of the Treasury to establish reimbursement schedules for selected federal programs that have been awarded to the State. In Colorado, the Department of Treasury (Treasury), on behalf of all departments in the State, enters into the Agreement with the U.S. Department of the Treasury. For Fiscal Year 2022, Colorado’s CMIA Agreement included 10 programs administered by various state agencies. The Department has one federal program that is included in the Agreement. Specifically, the Department’s Highway Planning and Construction [ALN 20.205] is included in this Agreement.

During Fiscal Year 2022, the Department expended \$510.0 million in Highway Planning and Construction funds.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the Department’s internal controls over its cash draw process and to determine whether the Department was in compliance with CMIA for the Highway Planning and Construction program during Fiscal Year 2022.

As part of our audit, we tested the Department’s internal controls and compliance over its cash management process for the Highway Planning and Construction program. We tested a sample of 25 expenditures and the related draws the Department made for the program during Fiscal Year 2022 and calculated the number of days between each sampled expenditure and related federal draw and compared our results to the CMIA requirements in place at the time the draw occurred. Within our sample, draws for nine of the expenditures were performed prior to October 13, when the 4-day draw pattern was in place; draws for 16 expenditures were performed after October 13 on the 5-day pattern.

How were the results of the audit work measured?

Under CMIA rules, draw patterns should be interest-neutral between the State’s expenditure and receipt of federal funds. We compared the results of our testwork against the regulations within the CMIA for payments clearing the State’s bank that should result in the receipt of the federal reimbursements within specific timeframe as noted below:

The Agreement in place at the beginning of Fiscal Year 2022 specified a 4-day draw pattern for Highway Planning and Construction. Therefore, the time between when the Department’s expenditure was made and when federal funds were received should have been 4 days. In October

2021, however, the Department requested the draw pattern be changed from 4 days to 5 days. This request was approved by the U.S. Department of the Treasury on October 13, 2021.

What problem did the audit work identify?

We determined that the Department did not comply with the approved cash management draw patterns contained in the Agreements for the Highway Planning and Construction program for Fiscal Year 2022. Overall, 8 of the 25 draws (32 percent) were not made in accordance with the applicable Agreement, as follows:

- We noted that 6 of the 16 draws (38 percent) were not performed on the 5-day approved draw pattern in place after October 13, 2021 and instead, were performed on a 4-day draw pattern.
- We also noted that 2 of the 9 draws (22 percent) sampled from the first Agreement were not completed in accordance with the 4-day approved draw pattern in place prior to October 13, 2021 and, instead, were performed on a 5-day draw pattern.

Why did this problem occur?

The Department did not have appropriate internal controls over its federal grant cash management process during Fiscal Year 2022. Specifically, the Department conducted an analysis on the draw pattern for Highway Planning and Construction in early Fiscal Year 2022 and determined that its draws were occurring within 5 rather than 4 days, so the Department requested and received approval from the U.S. Department of the Treasury to change from a 4 day draw pattern to a 5-day draw pattern; however, the Department did not properly communicate the change in the Agreement for the Highway Planning and Construction's draw pattern to the primary individuals responsible for preparing and approving the draws. As a result, the billing procedure was not updated to reflect the change in draw pattern, which led to the draws being out of compliance with the approved CMIA draw pattern.

Why does this problem matter?

The timing of draws for requesting federal funds impacts the interest neutral requirements under the CMIA. By drawing funds early, the Department creates a risk that the State may ultimately owe interest charges to the federal government.

Further, the Department's lack of strong cash management internal controls may result in delays in the identification of expenditures for which reimbursement has not been requested and therefore, funds upon which the State has lost interest.

Federal Agency(ies)	Department of Transportation
Federal Award Number(s)	Various
Federal Award Year(s)	Various
Pass Through Entity	N/A
Assistance Listing Number(s)	20.205, Highway Planning and Construction, COVID-19 – Highway Planning and Construction
COVID-19 Funding	Yes
Compliance Requirement(s)	Cash Management (C)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-077

The Department Transportation (Department) should strengthen its internal controls and processes over and ensure that it complies with federal Cash Management Improvement Act requirements for the federal Highway Planning and Construction Program (Program) by:

- A. Ensuring that Department personnel responsible for preparing and reviewing the cash draw requests are adequately informed of the draw pattern applicable for the current fiscal year, including any federally-approved changes that occur during the year.
- B. Establishing procedures that specify draw request dates in relation to Program expenditures that ensure required draw patterns are met.

Response

Colorado Department of Transportation

- A. Agree
Implementation Date: March 2023

The Department will enhance its internal controls and processes to ensure it complies with the federal Cash Management Improvement Act requirements for the federal Highway Planning and Construction Program (Program) by ensuring personnel responsible for preparing and reviewing the cash draw requests are adequately informed of the draw pattern for the applicable fiscal year in which the draws occur including federally-approved changes during the year. Personnel responsible for the draw will review the approved draw letter from the State Treasury with a

secondary verification on the Federal Site, www.fiscal.treasury.gov/cmia/resources-treasury-state-agreements.html for the specified timeframe before conducting the draw.

B. Agree

Implementation Date: March 2023

The Department will enhance its internal controls and processes to ensure it complies with federal Cash Management Improvement Act requirements for the federal Highway Planning and Construction Program (Program) by establishing and maintaining formal procedures that specify the draw request dates in relation to the program expenditures to ensure required draw patterns are met. The process to implement changes to the cash draw pattern will be added to the draw procedure by March 2023.

Department of Transportation

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department of Transportation (Department) in the previous year and has not been remediated as of June 30, 2022 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Formula Grants for Rural Areas—Internal Controls and Compliance with Subrecipient Monitoring	
Current Rec. Number	2022-078
Prior Rec. Number(s)	2021-068 and 2020-075
Classification	Significant Deficiency
Implementation Date(s)	A. July 2022 B. July 2022
Federal Agency(ies)	Department of Transportation
Federal Award Number(s)	CO-2020-028-000 CO-2021-041-000
Federal Award Year(s)	2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	20.509, Formula Grants for Rural Areas and Tribal Transit Program, COVID-19 – Formula Grants for Rural Areas and Tribal Transit Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Subrecipient Monitoring (M)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0



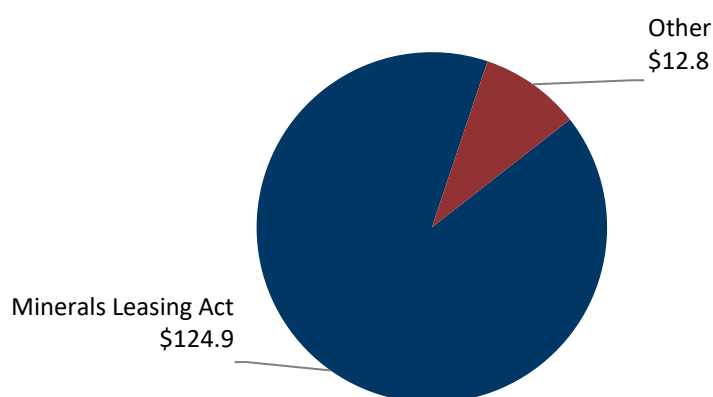
Department of the Treasury

The Department of the Treasury (Treasury) is established by the Colorado Constitution. The State Treasurer is an elected official who serves a 4-year term. Please refer to the introduction in the Department of the Treasury chapter within Section II: Financial Statement Findings for additional background information.

During Fiscal Year 2022, Treasury expended approximately \$137.7 million in federal funds. As part of our Fiscal Year 2022 audit, we tested Treasury's compliance with federal grant requirements for the Minerals Leasing Act program (Program) [ALN 15.437]. In Fiscal Year 2022, Treasury's expenditures for the Program totaled approximately \$124.9 million. Treasury is responsible for ensuring that all expenditures for their federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for Treasury.

Department of the Treasury Fiscal Year 2022 Expenditures by Federal Program (in Millions)



Source: 2022 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2022 audit identified issues related to the Department's administration of the Mineral Leasing Act program.

Finding 2022-079

Minerals Leasing Act—Subrecipient Monitoring

In 1920, the U.S. Congress passed the Minerals Leasing Act. This Act directs the federal Office of Natural Resources Revenue (ONRR) within the U.S. Department of the Interior to share 50 percent of mineral leasing revenue received by the ONRR with states that generate mineral lease revenue. Mineral lease revenue results from payments made to the federal government by companies that lease federal land for the right to extract minerals from that land. According to the Act, revenue is to be used by states as each individual state's legislature directs, giving priority to those sections of the state that are socially or economically impacted by the extraction of minerals.

For Colorado, ONRR distributes Program funds to Treasury, which subgrants—or passes through—Program funds to the Department of Local Affairs (DOLA), the Department of Natural Resources (DNR), the Department of Higher Education (DHE), and the Department of Education (DOE), as prescribed by Section 34-63-102, C.R.S. In turn, DOLA passes the majority of the Program funds it receives to local governments impacted by mineral leasing, such as cities and counties. These local governments are considered subrecipients of the Program, and may use Program monies for "...planning; construction and maintenance of public facilities; and provision of public services."

During Fiscal Year 2022, ONRR distributed approximately \$124.9 million in Program revenue to Treasury. Treasury passed all of the Program funds to DOLA, DNR, DHE, and DOE. DOLA then passed approximately \$49.2 million of the \$52.2 million in Program funds it received to local government subrecipients. DOLA retained the remaining \$3.0 million in Program funds to cover administrative costs. DNR, DOE, and DHE spent the Program funds at the state level and did not pass any of the funds through to subrecipients.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether Treasury had adequate internal controls in place over, and complied with, federal subrecipient monitoring and reporting requirements for the Program during Fiscal Year 2022.

As part of our testing, we reviewed Treasury's progress in implementing our Fiscal Year 2020 audit recommendation related to subrecipient monitoring and reporting requirements for the Program. During that audit, we recommended that Treasury strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Program by developing an effective monitoring process to ensure that required federal award information is communicated to Program subrecipients, including the Assistance Listing Number, program name,

federal awarding agency, name of the department awarding the Program monies, Treasury department contact information, and dollar amount. In addition, we recommended that Treasury implement procedures to accurately prepare and submit the Exhibit K1, *Schedule of Federal Assistance*, to the Office of the State Controller (OSC) for reporting federal assistance information each year and to ensure the Exhibit K1 accurately reflects Program expenditures. During our Fiscal Year 2022 audit, we inquired about Treasury's monitoring procedures over its Program subrecipients, including its required communications. We also reviewed Treasury's Exhibit K1 to verify the accuracy of the information reported to the OSC and to assess Treasury's compliance with federal reporting requirements and the OSC's instructions.

How were the results of the audit work measured?

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

Federal regulations [2 CFR 200.303] require that Treasury, as a federal grant recipient, establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulation, and the terms and conditions of the federal award. Federal regulations [2 CFR 200.332] further require that Treasury, as the primary recipient of the Program monies, ensure that every subaward it makes is clearly identified to the subrecipient as a subaward, and that Treasury provides specific information about the Program to the subrecipients, including, but not limited to, the following:

- Assistance Listing Number
- Name of the program, name of the federal awarding agency, and name of the department awarding the Program monies
- Contact information for Treasury
- Dollar amount made available to the subrecipient
- Reporting requirements

The State and any local governments receiving federal funds are required to present a *Schedule of Expenditures of Federal Awards* (SEFA) in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Federal regulations [2 CFR 200.501(b)] specifically require that the SEFA include information on each federal award expended during the year, including the total amount provided to subrecipients from each federal award. Any non-federal entity that expends \$750,000 or more in total federal awards during the entity's fiscal year must undergo a Single Audit or program-specific audit for that year. Federal regulations [2 CFR 200.332(f)] further

require that Treasury, as the primary recipient of the Program funds, ensure that any non-state subrecipients receiving federal funds from the State during a given fiscal year report the funds on their respective SEFAs and, if applicable, undergo a Single Audit.

The Exhibit K1 is used to report federal expenditure information to the OSC to aid the OSC in preparing the State's SEFA, which reports the total federal awards expended by the State during the fiscal year. The instructions state that the OSC relies on the accuracy of amounts and other information reported on the Exhibit in preparing the SEFA.

What problem did the audit work identify?

We found that Treasury did not fully implement our prior audit recommendation related to federal subrecipient monitoring for the Program during Fiscal Year 2022. Specifically, we found that Treasury did not communicate, or ensure that DOLA communicated, the required award information and applicable federal compliance requirements to all Program subrecipients in accordance with federal regulations. In response to our prior audit recommendation, Treasury reported that they met with DOLA staff in June 2022 to discuss an interagency agreement that would establish expectations for DOLA to communicate required federal award information and applicable federal compliance requirements for this Program to subrecipients. However, as of the end of the fiscal year, this interagency agreement was not signed or in place. Further, Treasury, as the primary recipient of the Program funds, did not ensure that it or DOLA communicated and followed up with any non-state subrecipients receiving federal funds from the State during Fiscal Year 2022 to ensure the subrecipients reported the funds on their respective SEFAs and, if applicable, underwent a Single Audit.

We determined that Treasury implemented part of our prior audit recommendation related to the preparation of its Exhibit K1 in accordance with federal requirements. Specifically, Treasury received information from pass-through departments in order to properly determine whether Program funds ultimately flowed through to subrecipients and reported these funds as *"Expenditures -Passed Through to Subrecipient"* on Treasury's Exhibit K1.

Why did this problem occur?

Treasury did not have adequate internal controls in place during Fiscal Year 2022 to ensure that it complied with federal subrecipient monitoring requirements for the Program. Specifically, Treasury staff did not effectively communicate with DOLA staff about their responsibility for subrecipient reporting or have a monitoring process in place to ensure that either Treasury or DOLA staff communicated required federal award information and related federal reporting requirements to all subrecipients of Program funds, including a communication that any subrecipients receiving Program funds from the State during Fiscal Year 2022 are required to report the funds on their respective SEFAs and, if applicable, undergo a Single Audit.

Why does this problem matter?

By not communicating required information to subrecipients, Treasury failed to comply with federal subrecipient monitoring requirements for the Program. This communication is necessary to ensure that subrecipients are aware of the federal requirements for the funds, including the requirement that local governments properly report federal expenditures on their SEFAs. Treasury's insufficient monitoring of Program subrecipients could result in future federal funding being reduced. In addition, if Treasury does not appropriately communicate SEFA reporting requirements to other state agencies and non-state subrecipients in the future, it could ultimately result in local governments not undergoing Single Audits, as required.

Federal Agency(ies)	Department of the Interior
Federal Award Number(s)	N/A
Federal Award Year(s)	2020, 2021, and 2022
Pass Through Entity	None
Assistance Listing Number(s)	15.437, Minerals Leasing Act
COVID-19 Funding	No
Compliance Requirement(s)	Subrecipient Monitoring (M)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendations 2021-069A and 2020-076A.	

Recommendation 2022-079

The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program). This should include developing effective processes to ensure that required federal award information, including the Assistance Listing Number, federal program name, and dollar amount made available to the subrecipient, and the related federal requirements are communicated to Program subrecipients, and that the subrecipients report the funds on their respective annual *Schedules of Expenditures of Federal Awards* and, if applicable, undergo a Single Audit.

Response

Department of The Treasury

Agree

Implementation Date: June 30, 2023

The Department of the Treasury (Treasury) strengthened its internal controls with DOLA's agreement to disseminate the necessary information to the subrecipients in compliance with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) at the earliest possible opportunity following receipt of the recommendation in the previous FYE's report as the monitoring and reporting for the Program could only be performed following the annual distribution of such funds which took place subsequent to FYE 2022. The Department will formalize an Interagency Agreement with DOLA and any other relevant parties, incorporating additional corrective action before the stated date above (June 30, 2023).

Department of Human Services

Foster Care Program

Please refer to the introduction for the Department of Human Services on page III-73 within this section.

Colorado's Department of Human Services (Department) is responsible for overseeing the Foster Care Title IV-E program (Program) [ALN 93.658] in the State. The Program provides temporary and long-term care for children who are placed outside of their homes for protection or who are in conflict with their families or communities. The 64 Colorado counties administer the Program; and the federal Administration for Children and Families in the U.S. Department of Health and Human Services (HHS) provides funds to the State for reimbursement of costs for payments made for certain eligible children and for other amounts expended in order to meet goals for program outcomes.

During Fiscal Year 2022, the Department expended approximately \$81.7 million in federal funds for the Program. As part of our Fiscal Year 2022 audit, we tested the Department's compliance with federal grant requirements for the Program. The Department is responsible for ensuring that all expenditures for this Program are appropriate and that the State complies with associated federal and state program requirements.

Our Fiscal Year 2022 audit identified issues related to the Department's administration of the Program.

Finding 2022-080

Foster Care Controls Over Eligibility Determinations

The Program was enacted under Title IV-E of the Social Security Act and is overseen at the federal level by HHS. The purpose of the Program is to help States provide proper care for eligible children who need placement outside of their homes. A child may be removed from a home either by a court order or a voluntary placement agreement and may be placed with a relative, a foster family home, a residential child care facility, or a group home.

In Colorado, the county departments of human/social services administer the Program, such as determining a child's eligibility, and the Department supervises and monitors the counties.

When a child is removed from the home, the county caseworkers gather necessary information to open a Program case for that child. County caseworkers enter the information on a prescribed form for initial determination and redetermination for the Program, including date of birth, whether the removal was voluntary or court ordered, household demographics, family income, and how the child was deprived of parental support. This information is also entered into the Department's case management system, Trails, to document the child's eligibility for the Program.

In Fiscal Year 2022, the Department's expenditures for the Program were approximately \$81.7 million.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the Department's internal controls over the Program's eligibility determination process, as well as to determine whether the Department complied with applicable eligibility determination requirements during Fiscal Year 2022.

We reviewed a sample of 60 Program case files for children who were determined eligible for the Program, and resided with a provider who received payments for providing foster care for the child during Fiscal Year 2022. Our testing included reviewing supporting documentation included in the case files as well as data entered into Trails related to eligibility determinations/redeterminations.

How were the results of the audit work measured?

We applied the following criteria during our testing:

- State regulation [12 CCR 2509-7 7.601.71.A.2] requires the county caseworkers to document eligibility information on the prescribed form. It also requires the county caseworker to ensure that a copy of the signed voluntary placement agreement or court order are in the case file.
- State regulation [12 CCR 2509-7 7.601.71.I.1] requires county caseworkers to determine eligibility for children "entering out-of-home foster care within 45 calendar days of the placement unless good faith efforts have been made and recorded in the child's record".
- State regulation [12 CCR 2509-7 7.601.71.I.2] requires the county caseworkers to "redetermine eligibility using the state prescribed form every 12 months from the date the child enters foster care".

- State regulation [12 CCR 2509-7 7.601.71.K.2] requires county caseworkers to finalize a permanence plan within 12 months of entering the Program, and every 12 months after that while the child is in the Program.

What problems did the audit work identify?

We identified at least one issue in 10 of the 60 case files tested (17 percent). Specifically, we identified the following:

- In one case, the Department provided court orders, however, the court orders were not signed.
- In five cases, the caseworker did not determine eligibility within 45 calendar days as required by state regulation. The caseworker determined eligibility one to 587 days after the 45-day requirement and the case file did not have documentation of good faith efforts to meet the requirement.
- In four cases, the caseworker did not redetermine eligibility within 12 months as required. In these cases, the caseworker redetermined eligibility 4 to 11 months after the 12-month requirement.
- In one case, the caseworker did not ensure reasonable efforts to finalize a permanency plan every 12 months, as required. Specifically, the caseworker obtained a court document that would provide reasonable efforts to finalize a permanency plan required for Fiscal Year 2022 13 months after the previous permanency plan, one month after the required time frame.

Why did these problems occur?

The Department lacked sufficient internal controls to ensure compliance with eligibility requirements for the Program during Fiscal Year 2022. For example, the Department did not provide adequate or effective training to the counties over the requirements of the Program. Specifically, the training provided was only required for new caseworkers and not for all caseworkers that work on the Program, and the Department did not require at least one representative from each county to attend training.

The Department communicated that the counties that administer the Program have experienced significant turnover in caseworker positions; having new, inexperienced county caseworkers determining eligibility for the Foster Care Program further heightens the need for frequent, detailed training and an effective quality review process.

Why do these problems matter?

It is essential for the Department to ensure that a child's eligibility for the Program is properly determined, documented, and in accordance with state and federal regulations. Furthermore, providing continuous and effective training on eligibility determinations and redetermination, will aid in reducing errors and omissions of required documentation. Inaccurate processing of case file information to determine eligibility can result in counties improperly granting Program benefits to ineligible individuals, or denying benefits to eligible individuals. The federal government can disallow the payment of federal funds for program expenditures that do not adhere to regulations, which would require the State to use General Funds to cover the expenditures.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST
Federal Award Year(s)	2021 and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.658 Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Eligibility (E)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-080

The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the Foster Care Title IV-E program (Program) eligibility requirements by ensuring that county caseworkers are appropriately trained on Program requirements. This should include training all caseworkers that work on the Program at a frequency that ensures that new caseworkers receive comprehensive training within a reasonable timeframe after hire, and requiring that there is at least one representative from each county in attendance for Department-provided training.

Response

Department of Human Resources

Agree

Implementation Date: June 30, 2024

The Department currently provides quarterly training for both new workers and quarterly meetings. The department will require at least one representative from each county to attend a minimum of one training per fiscal year. New workers will still be required to attend a new worker training prior to gaining access to the IV-E module in Trails.

Finding 2022-081

Federal Funding Accountability and Transparency Act

The Department receives funding from HHS for the Program and then awards this federal funding to Colorado counties for administration of the Program. In other words, the counties receive the Program's subawards from the Department, which is considered a pass-through-entity in this instance. Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through-entity to another entity to carry out part of a federal grant received by the pass-through-entity. According to the Program's ALN description at www.sam.gov, this federal funding helps states "provide safe and stable out-of-home care for children under the jurisdiction of the state...until the children are returned home safely, placed with adoptive families, or placed in other planned arrangements permanently. The program provides funds to assist with the costs of foster care maintenance for eligible children; administrative costs to manage the program; and training for public agency staff, foster parents, and eligible professional partner agency staff."

Because the Department receives federal funding from HHS and passes it through as subawards to 64 Colorado counties, the Department is required to comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). FFATA requires the federal government to make certain information on federal awards available to the public via a single, searchable website (www.usaspending.gov). To achieve this objective, FFATA federal regulations [2 CFR 170] require the Department to report information about the Program subawards it makes to subrecipients (i.e., the counties). Federal regulations [2 CFR 200.1] define a subrecipient as "an entity...that receives a subaward from a pass-through-entity to carry out part of a Federal award."

In Fiscal Year 2022, the Department spent \$81.7 million in Program grant funds from HHS and \$66.4 million of this was passed through to, and expended by, Colorado's 64 counties. FFATA federal regulations [2 CFR 170, Appendix A] specifically require the Department to submit Foster Care Program subaward information through the FFATA Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view information from the report,

including the subawardee's name, subaward number, subaward obligation/action date, and subaward amount.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over and complied with FFATA reporting requirements for the Program during Fiscal Year 2022. As part of our audit work, we requested the Department's policies and procedures over FFATA reporting and the FFATA reports it submitted for the Program for Fiscal Year 2022.

How were the results of the audit work measured?

In accordance with FFATA regulations [2 CFR 170, Appendix A], the Department is required to report subawards of \$30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2022 if it made an award or supplemental award equal to or greater than \$30,000 in April 2022.

What problem did the audit work identify?

Based on our audit work, we determined that the Department did not comply with FFATA regulations for the Program. Specifically, the Department did not report any foster care subawards in FSRS for Fiscal Year 2022. The following table summarizes the results of our testing.

Transactions Tested	Subaward Not Reported	Report Not Timely ¹	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
64	64	N/A	N/A	N/A
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely ¹	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
\$66,440,269	\$66,440,269	N/A	N/A	N/A

¹ Amounts shown above as "N/A" represent that, since none of the reports were submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.

Why did this problem occur?

The Department stated that it believed the FFATA regulations did not apply to the Program because it is primarily administered by the counties, and therefore, the counties should be considered part of the State for FFATA reporting purposes instead of subrecipients. However, the Department could not provide any information from the federal government to support this conclusion. Because the Program funds are awarded to 64 Colorado counties that are subrecipients, the FFATA regulations specify that the Department “must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a subrecipient.”

Why does this problem matter?

By failing to properly report the Program funding subawards to FSRS, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, by not reporting the relevant information, it is failing to meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST
Federal Award Year(s)	2021 and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.658 – Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-081

The Department of Human Services (Department) should ensure that it complies with the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for the Department of Health and Human Services’ (HHS) Foster Care Title IV-E program. The Department should work with HHS to obtain documented approval for its current approach. Otherwise, the Department must report its subawards in accordance with FFATA regulations.

Response

Department of Human Services

Agree

Implementation Date: December 2023

The Department agrees with the recommendation and will work with HHS to determine if the counties should be reported on the FFATA.

Finding 2022-082

Quarterly Reporting of Foster Care Program Expenditures and Children Assisted

According to the Program's description at www.sam.gov, this federal funding helps states "provide safe and stable out-of-home care for children under the jurisdiction of the state...until the children are returned home safely, placed with adoptive families, or placed in other planned arrangements permanently. The program provides funds to assist with the costs of foster care maintenance for eligible children; administrative costs to manage the program; and training for public agency staff, foster parents, and eligible professional partner agency staff."

As part of the terms and conditions of federal funding from HHS's Foster Care Program, the Department is required to submit quarterly reports called *CB-496, Title IV-E Programs Quarterly Financial Report* (OMB No. 970-0205) (Report). This Report must include accurate information about the Department's quarterly foster care expenditures, prior quarter foster care expenditure adjustments, and the average monthly number of children assisted by the State's foster care program. According to the Report instructions, it is used by HHS to "...award funds, determine allowability of reported expenditures and to provide reports to Congress."

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over and complied with the Program's Report requirements during State Fiscal Year 2022 (SFY 2022).

As part of our audit work, we requested the Department's procedures and internal controls for preparing the Report and copies of the four Reports it submitted for the Foster Care Program for SFY 2022. Then, we selected a sample of two quarterly reports for testing (the First Quarter of SFY 2022 and Third Quarter of SFY 2022). This testing included the following procedures:

- We obtained the supporting records and recalculated the average monthly number of children assisted, by foster care assistance type, according to HHS's Report instructions and the Department's Report procedures.
- We recreated the Reports for current quarter expenditures and prior quarter expenditure adjustments by independently pulling data from the Colorado Operations Resource Engine (CORE), the State's accounting system, and then following the Department's Report procedures and HHS's Report instructions.

How were the results of the audit work measured?

HHS's Report instructions require the Department to report the average monthly number of children assisted by the Program, by the type of foster care assistance received. The Report instructions also provide details for reporting current quarter expenditures and prior quarter expenditure adjustments by the type of foster care assistance received. For example, foster care assistance expenditures are required to be reported in different lines on the Report for case planning and management, eligibility determinations, legal representation, etc. In addition, these expenditures are also required to be broken out further into those for children who are currently receiving foster care services (i.e., in-placement) and those for children who are candidates to receive foster care services (i.e., pre-placement).

What problems did the audit work identify?

Based on the audit work performed on the First Quarter and Third Quarter Reports we selected for testing, we identified two overall problems in both reports. First, we determined that the Department overstated the average monthly number of children who received legal representation assistance from the Foster Care Program on both of the Reports we tested. This number was overstated on each Report by approximately 200 percent because the Department reported the actual number of children assisted for each quarter (6,188 for the First Quarter; 6,062 for the Third Quarter) instead of the average monthly number of children assisted during each quarter (2,063 for the First Quarter; 2,021 for the Third Quarter) as required by HHS Report instructions. After identifying this error on our selected reports, we also reviewed the Second Quarter and Fourth Quarter SFY 2022 Reports and noted the same error on the Fourth Quarter Report, while the Second Quarter Report failed to identify any number of children receiving legal representation.

Additionally, the Department reported case planning and management expenditures for foster care candidates of \$0 on the two reports we tested. However, we determined the Department should have reported \$3.3 million on the First Quarter Report and \$0.4 million on the Third Quarter Report. The Department incorrectly included foster care candidate case planning and management expenditures within case planning and management expenditures for children currently in the Program rather than as candidates for the Program.

Why did these problems occur?

The Department's internal controls over the Report did not include a process for periodic review, update, and approval of the Department's Report procedures to ensure they agreed with HHS's Report instructions and changes in data being reported for the Program. Specifically, the Department's Report procedures did not address the average monthly number of children who received legal representation assistance, and because of this, the Department did not take the average of the total number of children who received this assistance during the quarters we tested. Instead, the total number for 3 months was reported, which was not in compliance with HHS Report instructions. In addition, the Department's Report procedures did not adequately reflect the details included in the HHS instructions related to the classification of case management and planning expenditures.

Why do these problems matter?

By failing to prepare accurate Reports for the Program, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, this may also negatively impact HHS's awarding of Program funds to the State. HHS reported to the Department that they also identified errors in the Reports for the average monthly number of children assisted and have requested that the Department obtain permission from the federal Office of Grants Management to re-open the system that captures these Reports to revise all of the impacted numbers for average monthly number of children assisted.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST
Federal Award Year(s)	2021 and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.658 – Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-082

The Department of Human Services (Department) should ensure that it provides accurate *CB-496, Title IV-E Programs Quarterly Financial Reports* (OMB No. 970-0205) (Report) to the federal Department of Health and Human Services for the Foster Care Title IV-E program. This should include periodically updating its Report procedures to ensure they agree to the federal program reporting requirements.

Response

Department of Human Services

Agree

Implementation Date: January 1, 2024

The Department will ensure that it provides accurate CB-496, Title IV-E Programs Quarterly Financial Reports (OMB No. 970-0205) by reviewing federal program reporting requirements annually to ensure report procedures align with the requirements.

Findings 2022-083 and 2022-084

Trails—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, along with the responses, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the Department and OIT in a separate, confidential memorandum.

The Department utilizes Trails, its statewide automated child welfare information system, to aid in administering a number of federally-funded child welfare programs, including the Program. Trails went live in 2001 and, in Fiscal Year 2017, the Department and the Governor’s Office of Information Technology (OIT) began a multi-phase and multi-year modernization project that continued during Fiscal Year 2022.

The Department is the business owner and is responsible for designing information security processes for the Trails application. To meet management’s IT expectations, the role of Trails Security Administrator was established to conduct Trails application access management procedures.

OIT, as the IT service provider, works closely with the Department and is also responsible for conducting certain access management procedures.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2022 audit work was to determine whether the Department and OIT designed effective procedures for and configured Trails to address risks associated with information security. Our audit work was performed through interviews conducted of Department and OIT staff and reviewing supporting documentation.

How were the results of the audit work measured?

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

- Colorado Information Security Policies (Security Policies), which are developed and published by OIT.
- *Standards for Internal Control in the Federal Government* (Green Book) published by the U.S. Government Accountability Office (GAO).

What problems did the audit work identify?

Based on our Fiscal Year 2022 audit work, we identified problems with information security, access management, IT general controls for Trails at both the Department and OIT.

Why did these problems occur?

Department staff did not provide explanations for why the identified access management problems occurred. OIT staff provided an explanation for one of the identified access management problems, but not all of the problems.

Why do these problems matter?

When access management IT general controls are lacking, management cannot ensure their expectations and the entity's objectives are being met, that risks are responded to appropriately, and that a strong system of internal control is established, which increases the risk of unauthorized access and can impact the confidentiality, integrity, and availability of Trails.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST
Federal Award Year(s)	2021 and 2022
Pass Through Entity	None
Assistance Listing Number(s)	93.658 – Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E) Reporting (L) Special Tests and Provisions (N)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2022-083

Department of Human Services

The Department of Human Services should improve access management IT general controls over Trails, its statewide automated child welfare information system, by:

- A. Implementing the recommendation noted in Part A of the confidential finding.
- B. Implementing the recommendation noted in Part B of the confidential finding.

Response

Department of Human Services

- A. Partially Agree
Implementation Date: December 2023

The Department will work on implementing recommendations for Part A that it agrees to implement.

Auditor's Addendum

A confidential auditor's addendum has been included in the confidential finding to address the Department's "partially agree" response.

B. Partially Agree

Implementation Date: September 2023

The Department will work on implementing recommendations for Part B that it agrees to implement.

Auditor's Addendum

A confidential auditor's addendum has been included in the confidential finding to address the Department's "partially agree" response.

Recommendation 2022-084

Governor's Office of Information Technology

The Governor's Office of Information Technology should improve access management IT general controls over Trails, its statewide automated child welfare information system, by:

- A. Implementing the recommendation noted in Part A of the confidential finding.
- B. Implementing the recommendation noted in Part B of the confidential finding.
- C. Implementing the recommendation noted in Part C of the confidential finding.

Response

Governor's Office of Information Technology

A. Agree

Implementation Date: June 2024

OIT will work on implementing recommendations for Part A.

B. Agree

Implementation Date: December 2023

OIT will work to implement the recommendation in Part B.

C. Agree

Implementation Date: December 2023

OIT will work to implement the recommendations in Part C.

Disposition of Prior Audit Recommendations

The following financial and single audit recommendations are summarized from the Statewide Financial and Single Audit for Fiscal Years 2018 through 2021 and include only the recommendations not fully implemented as of our Fiscal Year 2021 Statewide Audit. The disposition is the implementation status as of June 30, 2022.

The classification of findings described in Section I: Report Summary has been included throughout the dispositions, as needed. If the disposition is “implemented,” the classification is “not applicable”; if the disposition references a current audit recommendation, the classification will be included with the current audit finding. All findings classified as significant deficiencies or material weaknesses with a disposition of “deferred” will be listed in Section II: Financial Statement Findings or Section III: Federal Awards Findings, as applicable, following each department’s current findings, if any, and will include a new recommendation number for Fiscal Year 2022.

DEPARTMENT OF EDUCATION

Recommendation 2021-001 and 2020-001

Status		Recommendation Text
		The Department of Education (Department) should improve its internal controls over - and ensure its statutory compliance with - the recording of expenses to the Public School Finance Act (Act) rescission funds by:
A.	Implemented	Evaluating the Act to define and document in policies and procedures the specific types of Department purchases that may be covered by the Act’s rescission funds, then training Department employees on those policies and procedures.
B.	Implemented	Reviewing employee salary and benefit allocations to ensure that amounts recorded to the rescission appropriation support the administration of the Act. Status Note: Implemented in Fiscal Year 2021.
C.	Implemented	Ensuring that Personnel Action Forms for employees contain all required levels of approvals. Status Note: Implemented in Fiscal Year 2021.

Recommendation 2020-072

Status		Recommendation Text
		The Department of Education (CDE) should improve its controls over the Coronavirus Relief Fund (CRF) program by developing, documenting, and implementing subrecipient monitoring procedures to ensure compliance with the federal subrecipient monitoring requirements. This should include:
A.	Implemented	Communicating with the Office of the State Controller (OSC) to confirm the specific monitoring procedures the OSC is performing, and modifying CDE's procedures as necessary.
B.	Implemented	Documenting procedures for reviewing subrecipients' expenditures to ensure they were allowable for the CRF program.

OFFICE OF THE GOVERNOR

Recommendation 2021-002

Status		Recommendation Text
		The Governor's Office of Information Technology should strengthen information security controls over the State's information systems and resources by:
A.	Implemented	Implementing the recommendation contained within Part A of the confidential finding.
B.	Implemented	Implementing the recommendation contained within Part B of the confidential finding.

Recommendation 2021-003

Status		Recommendation Text
		The Governor's Office of Information Technology (OIT) should ensure that it has an appropriate IT governance framework in place that includes current IT policies, procedures, and standards by:
A.	Partially Implemented	Establishing and formalizing review time frames for those policies, procedures, and standards that currently do not have a documented review time frame. This establishment and formalization should apply to the Colorado Information Security Policies, OIT Cyber Policies, as well as those Technical Standards, Enterprise Policies and Procedures, and system-specific procedures communicated to management during the audit. Status Note: OIT updated its Standard Operating Procedure (SOP) that established and formalized review timelines. However, the SOP was not finalized by the end of Fiscal Year 2022. OIT plans to fully implement this recommendation by the December 2022 implementation date.
B.	Partially Implemented	Establishing, formalizing, and implementing a process, including identifying staff who could act in a backup role during times when OIT reprioritizes staff who are primarily in the roles of and have responsibilities for conducting reviews and updating policies, procedures, and standards, to ensure management's goals, objectives, and expectations are met. Status Note: OIT has identified staff that will act in a backup capacity; however, this process and the staff listing was not finalized by the end of Fiscal Year 2022. OIT plans to fully implement this recommendation by the December 2022 implementation date.
C.	Partially Implemented	Reviewing, updating, and maintaining policies and procedures within established review time frames. Status Note: OIT updated the Colorado Information Security Policies and rescinded OIT Cyber Policies during Fiscal Year 2022. However, and as OIT did not fully implement recommendation Part A, OIT was also unable to fully implement this recommendation for the OIT Technical Standards, Enterprise Policies and Procedures, and system-specific procedures. OIT plans to fully implement this recommendation by the December 2022 implementation date.

Classification: Deficiency in Internal Control

Recommendation 2021-004	
Status	Recommendation Text
Implemented	The Governor's Office of Information Technology's Health and Information Services and Colorado Benefits Management System (CBMS) division should improve its internal controls over financial reporting by formalizing and following the pre-engagement review and update process over the required information it is responsible for preparing within the CBMS System and Organization Controls (SOC) 1, Type II report, to ensure that its assertions, including the listing of service and subservice organizations, and the description of the CBMS division's internal controls are accurate and complete.

Recommendation 2021-005	
Status	Recommendation Text
	The Governor's Office of Information Technology should strengthen information security controls over the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) systems by:
A.	Not Implemented
Implementing the recommendation as noted in Part A of the confidential finding.	
Status Note: See Current Audit Recommendation 2022-003.	
B.	Not Implemented
Implementing the recommendation as noted in Part B of the confidential finding.	
Status Note: See Current Audit Recommendation 2022-003.	

Recommendation 2021-006	
Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should work with the Department of Revenue to improve GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) IT controls, as well as further protecting Federal Tax Information data GenTax receives, processes, stores, or transmits by:
A.	No Longer Applicable
Implementing recommendation Part A as noted in the confidential finding.	
Status Note: Colorado Information Security Policies were updated during Fiscal Year 2022 that renders this recommendation no longer applicable.	
B.	Implemented
Implementing recommendation Part B as noted in the confidential finding.	

Recommendation 2021-007	
Status	Recommendation Text
Not Implemented	The Governor's Office of Information Technology (OIT) should comply with IRS Publication 1075 and OIT Cyber Policies by implementing the recommendation as noted in the confidential finding.
Status Note: See Current Audit Recommendation 2022-004.	

Recommendation 2021-008		
Status		Recommendation Text
		The Governor's Office of Information Technology (OIT) should comply with Colorado Information Security Policies and the OIT Cyber Policies over physical access by:
A.	Not Implemented	Implementing recommendation Part A as noted in the confidential finding. Status Note: See Current Audit Recommendation 2022-005.
B.	Not Implemented	Implementing recommendation Part B as noted in the confidential finding. Status Note: See Current Audit Recommendation 2022-005.
C.	Not Implemented	Implementing recommendation Part C as noted in the confidential finding. Status Note: See Current Audit Recommendation 2022-005.

Recommendation 2021-024		
Status		Recommendation Text
		The Governor's Office of Information Technology should reprioritize staff in working with the Department of Labor and Employment to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the Colorado Labor and Employment Accounting Resource system by:
A.	Deferred	Implementing the recommendation within Part A of the confidential finding. Status Note: OIT plans to fully implement this recommendation by the October 2023 implementation date.
B.	Deferred	Implementing the recommendation within Part B of the confidential finding. Status Note: OIT plans to fully implement this recommendation by the October 2023 implementation date.
C.	Implemented	Implementing the recommendation within Part C of the confidential finding.
D.	Deferred	Implementing the recommendation within Part D of the confidential finding. Status Note: OIT plans to fully implement this recommendation by the August 2022 implementation date.
E.	Deferred	Implementing the recommendation within Part E of the confidential finding. Status Note: OIT plans to fully implement this recommendation by the August 2022 implementation date.
F.	Deferred	Implementing the recommendation within Part F of the confidential finding. Status Note: OIT plans to fully implement this recommendation by the October 2023 implementation date.
G.	Deferred	Implementing the recommendation within Part G of the confidential finding. Status Note: OIT plans to fully implement this recommendation by the July 2022 implementation date.
Classification: Material Weakness		

Recommendation 2021-032

Status		Recommendation Text
		The Governor's Office of Information Technology should improve information security controls for the Colorado Operations Resource Engine (CORE) system on a statewide basis by:
A.	Implemented	Implementing recommendation Part A as noted in the confidential finding.
B.	Implemented	Implementing recommendation Part B as noted in the confidential finding.

Recommendation 2021-034

Status		Recommendation Text
		The Governor's Office of Information Technology should improve information security controls for the Colorado Personnel Payroll System (CPPS) by:
A.	Partially Implemented	Implementing the recommendation noted in Part A of the confidential finding. Status Note: OIT has taken steps to implement the recommendation noted in Part A of the confidential finding and plans to fully implement this recommendation by September 2022.
B.	Partially Implemented	Implementing the recommendation noted in Part B of the confidential finding. Status Note: OIT has taken steps to implement the recommendation noted in Part A of the confidential finding and plans to fully implement this recommendation by September 2022.

Classification: Deficiency in Internal Control

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

Recommendation 2021-009

Status		Recommendation Text
		The Department of Health Care Policy and Financing should improve IT controls over the Colorado interChange and the Business Intelligence and Data Management systems by:
A.	Partially Implemented	Implementing the recommendation as noted in Part A of the confidential finding. Status Note: The Department has taken steps to implement the recommendation noted in Part A of the confidential finding and plans to fully implement this recommendation by December 2022.
B.	Implemented	Implementing the recommendation as noted in Part B of the confidential finding.
C.	Implemented	Implementing the recommendation as noted in Part C of the confidential finding.
D.	Implemented	Implementing the recommendation as noted in Part D of the confidential finding.
E.	Implemented	Implementing the recommendation as noted in Part E of the confidential finding.
F.	Implemented	Implementing the recommendation as noted in Part F of the confidential finding.

Classification: Deficiency in Internal Control

Recommendation 2021-010		
Status		Recommendation Text
		The Department of Health Care Policy and Financing should improve processes over the Colorado interChange's System and Organization Controls (SOC) reporting by:
A.	Implemented	Communicating the processes documented within its newly developed Contract and Compliance Management Desk Manual (Manual) to the appropriate staff responsible for following the processes.
B.	Implemented	Implementing the procedures contained within the Manual by conducting the annual review processes on the SOC 1, Type II reports received from its service organizations to determine if any issues have been noted and whether actions are necessary to remediate these issues.
C.	Implemented	Formalizing a process to comply with the Office of the State Controller's Fiscal Procedures Manual, <i>Statewide System and Organizational Controls Reviews</i> requirements.

Recommendation 2021-041		
Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid eligibility by:
A.	No Longer Applicable	Researching the claims payments that were identified during our audit to determine whether the local counties or Medical Assistance sites had a valid Social Security Number (SSN) when determining eligibility, if payments were appropriate—in accordance with federal regulation at the time the payments were made—and recovering any payments made to providers on behalf of ineligible beneficiaries in accordance with federal regulations. Status Note: The Department disagreed with this recommendation and did not implement it.
B.	Deferred	Continuing to develop a report to identify SSNs associated with multiple State IDs and establishing and implementing written policies and procedures outlining how the Department will use the report to effectively monitor and correct SSN and State ID discrepancies. Status Note: The Department plans to fully implement this recommendation by the June 2023 implementation date.
C.	Deferred	Implementing a process to monitor that caseworkers are addressing the Colorado Benefits Management System alerts related to SSN and State ID discrepancies appropriately and in a timely manner. Status Note: The Department plans to fully implement this recommendation by the June 2023 implementation date.
Classification: Material Weakness		

Recommendation 2021-042

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Medical Loss Ratio (MLR) reporting by:
A.	Deferred	Updating its MLR report template provided to Managed Care Entities (MCEs) to comply with federal regulations and developing and implementing written policies and procedures. These policies and procedures should include the requirement for MCEs to submit MLR reports that include the data elements required by federal regulations and specify the Department's review process of those MLR reports to ensure they include accurate and complete information. Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.
B.	Deferred	Developing an enforcement mechanism to ensure it receives accurate and corrected information from the MCEs in a timely manner so the Department is able to complete its validation process of MLR reports and meet the June 30 deadline for report submission to the Centers for Medicare & Medicaid Services. Status Note: The Department plans to fully implement this recommendation by the January 2023 implementation date.
Classification: Material Weakness		

Recommendation 2021-043

Status		Recommendation Text
Deferred		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls by developing and implementing written policies and procedures for periodic audits that detail the process for (1) performing the initial review of the financial data reporting templates submitted by Managed Care Entities, and (2) posting complete periodic audit results on the Department's website in accordance with federal regulations. Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.
Classification: Material Weakness		

Recommendation 2021-044

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should improve its internal controls over the Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) reporting process by:
A.	Implemented	Developing and implementing policies and procedures to ensure the Transparency Act reporting is accessible to Department staff, including requirements to download and maintain copies of the reports in order to ensure reports can be accessed, especially in the event of employee turnover or changes in job responsibilities.
B.	Implemented	Continue working with the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) Help Desk to obtain access to any FFATA reports that are not currently accessible to Department staff for Fiscal Years 2021 and 2022.

Recommendation 2021-045

Status		Recommendation Text
		The Department of Health Care Policy and Financing should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit and paying Medicaid claims by establishing and implementing:
A.	Implemented	Information technology (IT) controls within the Colorado interChange system (interChange), and other controls as appropriate, to deny claims submitted by NEMT providers that bypass their assigned broker and submit claims directly to the Department.
B.	Deferred	A process to evaluate and revise, as necessary, taxi claim billing requirements and rates, and controls to ensure that taxi claims are paid in accordance with established requirements and rates and that providers are permitted to operate as a taxi. Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.
C.	Implemented	IT controls within interChange or, at a minimum, staff manual review of NEMT claims that require the Department's prior authorization, to ensure prior authorization occurs before the NEMT trip and before payment of any related claim.
D.	Deferred	Methods to monitor NEMT providers that are not served by the Department's NEMT contracted broker, to ensure the providers' paid claims are supported with appropriate documentation and represent the least costly option appropriate to meet each recipient's needs. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
E.	Deferred	Contract monitoring to ensure the Department's NEMT contracted broker collects and maintains necessary documentation to support brokered services and claims. This should include ensuring that Department staff annually reconcile the contracted broker's trip scheduling data with provider documentation for a sample of paid NEMT claims to ensure they are accurate, for NEMT services, and represent the least costly option appropriate for each recipient. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
F.	Deferred	Methods to ensure that NEMT rides and paid claims are for recipients to access medical care, such as a process to reconcile interChange data on NEMT trip claims to interChange data on Medicaid medical claims, and/or a process to confirm recipients used NEMT to attend medical appointments. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
G.	Deferred	Processes to investigate and recover, as appropriate, the overpayments and inappropriate payments that the audit identified and resulted in known or likely questioned costs, and repay the federal portion, as appropriate. Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.
H.	Deferred	A process to ensure that the Department has sufficient staff assigned to oversee and administer NEMT. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
Classification: Material Weakness		

Recommendation 2021-046

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should ensure non-emergent medical transportation (NEMT) providers are paid accurately for the services they provide to recipients by:
A.	Implemented	Requiring its NEMT contractor to develop and implement effective processes and methods to pay providers accurately for their services, based on claims paid by the Department, and maintain accurate accounting records of payments to providers.
B.	Partially Implemented	Investigating each instance identified by the audit where the Department's NEMT contractor did not pay a provider accurately or did not have accurate accounting records, and requiring the contractor to pay each provider the accurate amounts they are owed and correct accounting records, as appropriate.
		Status Note: The Department has researched claims data to find the providers that were not paid correctly and send it to the contractor. The contractor is confirming what was identified as underpaid or not paid and will issue payments to those providers by December 2022. The Department plans to fully implement this recommendation by December 2022.

Classification: Deficiency in Internal Control

Recommendation 2021-047 and 2020-034

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Medicaid eligibility to ensure compliance with state and federal regulations by:
A.	Deferred	Educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites to ensure that caseworkers are maintaining the required documentation to support eligibility, correctly calculating resources and resource thresholds, entering information correctly into Colorado Benefits Management System (CBMS), verifying income to the supporting documentation, terminating benefits appropriately, and enrolling beneficiaries in the correct Medicaid program. The training should focus on and target local counties and MA sites with issues identified in the audit.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Implemented	Establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that Medicaid eligibility is processed in accordance with federal regulations and federal grant requirements.
C.	Deferred	Researching and resolving CBMS system issues to ensure that it is using the correct income information and income thresholds in determining eligibility, eligibility is reconciled between CBMS and Colorado interChange system, buy-in premiums are assessed, and any issues related to the transfer of inaccurate information from the Social Security Administration are resolved.
		Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.

Classification: Material Weakness

Recommendation 2021-048 and 2020-035

Status		Recommendation Text
		The Department of Health Care Policy and Financing should improve its internal controls over Medicaid and Children's Basic Health Plan (CBHP) payments for deceased beneficiaries by:
A.	Deferred	Establishing and implementing written policies and procedures to monitor payments to deceased beneficiaries, recover any overpayments, and to ensure compliance with state and federal regulations.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Deferred	Researching and resolving the Colorado interChange system (Colorado interChange) issues to ensure that all Medicaid and CBHP payments are stopped and recovered after a beneficiary's date of death and developing a process to detect when Colorado interChange is not recovering payments on behalf of deceased beneficiaries.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
C.	Deferred	Researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with state requirements.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
Classification: Material Weakness		

Recommendation 2021-049 and 2020-036

Status		Recommendation Text
		The Department of Health Care Policy and Financing should improve its internal controls over Children's Basic Health Plan (CBHP) payments by:
A.	No Longer Applicable	Resolving Colorado Benefits Management System (CBMS) programming issues to ensure that CBHP annual enrollment fees are being calculated correctly including when a beneficiary moves between programs, and to disallow benefits if the annual enrollment fee is not paid prior to enrollment in the program. Status Note: The system issues noted in our audit related to the CBHP enrollment fees. The CBHP enrollment fee was permanently eliminated as of July 1, 2022 per House Bill 22-1289.
B.	Deferred	Educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites, to ensure that caseworkers are maintaining the required documentation to support eligibility, obtaining required identity and citizenship status, and obtaining and verifying income reported by the beneficiary. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
C.	Implemented	Establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that CBHP eligibility is processed in accordance with federal regulations and federal grant requirements.
D.	Deferred	Researching and resolving the CBMS and Colorado interchange system interface issues to ensure that the Colorado interChange system only pays providers capitation payments on behalf of eligible beneficiaries. Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.
E.	No Longer Applicable	Identifying and correcting any additional cases affected by the system issues noted in our audit. Status Note: The system issues noted in our audit related to the CBHP enrollment fees. The CBHP enrollment fee was permanently eliminated as of July 1, 2022 per House Bill 22-1289.
F.	Implemented	Researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with federal and state regulations. Status Note: Implemented in Fiscal Year 2021.
Classification: Material Weakness		

Recommendation 2021-050 and 2020-037

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid and Children's Basic Health Plan (CBHP) overpayments and comply with the related payment and reporting requirements by:
A.	Deferred	Providing adequate training to staff to ensure timely documentation and communication of recovery information between the Program Integrity Division and the Controller Division related to reporting and refunding of overpayments within 1 year of the date of discovery in accordance with federal regulation. Additionally, the training should focus on proper tracking and reporting of overpayments for Medicaid and CBHP, timely processing of recovery of overpayments, timely check processing, and correct refunding of the federal share of these overpayments on Centers for Medicare and Medicaid Services (CMS) quarterly reports. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Deferred	Developing and implementing written policies and procedures to ensure that all necessary information required to correctly track Medicaid and CBHP overpayments is included on the tracking spreadsheet and recovered overpayments are refunded and reported to CMS within the 1 year of the discovery date, in accordance with federal regulations. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
C.	Deferred	Creating overpayment account codes to report recovered overpayments accurately in the Colorado Operations Resource Engine (CORE) and subsequently under the correct federal reporting lines in CMS quarterly reports. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
D.	Deferred	Implementing a supervisory review over the tracking spreadsheet and CORE overpayment recovery account codes to ensure completeness and accuracy of information to support timely recovery and reporting of overpayments by the divisions. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.

Classification: Material Weakness

Recommendation 2021-051 and 2020-038

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over presumptive eligibility by:
A.	Deferred	Developing and implementing written policies and procedures detailing the requirements for completion of site reviews, maintenance of supporting documentation, timely training for failed presumptive eligibility (PE) site staff, and performance of timely re-certification of PE sites.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Deferred	Developing an effective tracking mechanism to identify and monitor PE sites that are due for re-certification every 2 years and ensuring the re-certifications are performed.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
C.	Deferred	Resolving Colorado Benefits Management Systems (CBMS) programming and system issues to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in regular Medicaid or Children's Basic Health Plan program and ensuring CBMS displays consistent applicant information between various screens.
		Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.

Classification: Material Weakness

Recommendation 2021-052 and 2020-039

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should improve its internal controls over the Medicaid and Children's Basic Health Plan provider eligibility determination to ensure that it complies with federal and state requirements by:
A.	Deferred	Improving the Department's review process of provider licenses to ensure the license information in the Department of Regulatory Agencies (DORA) license database matches the license information in the Colorado interChange system and ensuring timely termination and imposing restrictions for the provider's whose licenses are suspended or expired.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Deferred	Updating the current policies and procedures to match Centers for Medicare and Medicaid Services guidance to ensure there is adequate documentation of the determinations for providers with license limitations.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
C.	Deferred	Effectively training and monitoring its fiscal agent to ensure that copies of active licenses are maintained and provider license information in the Colorado interChange system matches the information in DORA's license database.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.

Classification: Significant Deficiency

Recommendation 2021-053 and 2020-040

Status	Recommendation Text
Implemented	The Department of Health Care Policy and Financing should ensure it has strong internal controls over and complies with requirements related to the National Correct Coding Initiative (NCCI) process for the federal Medicaid program by incorporating all required confidentiality agreement provisions within its contract with its fiscal agent.

Recommendation 2021-054, 2020-041, and 2019-043

Status	Recommendation Text
	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:
A. Deferred	Researching and, if feasible, instituting a mechanism for identifying Medicaid cases in the Colorado Benefits Management System (CBMS) that lack a Social Security Number. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B. No Longer Applicable	Researching and resolving CBMS and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries and establishing an effective reconciliation process between CBMS and Colorado interChange to ensure that Medicaid beneficiaries' eligibility information is consistent in both systems. Status Note: Included as part of Fiscal Year 2020 Recommendations 2020-034 and 2020-036.
C. Implemented	Effectively training and monitoring local counties and Medical Assistance sites to ensure that caseworkers are obtaining and documenting the Office of Information Technology Service Desk's approval for changes to beneficiaries' Social Security Numbers, and that beneficiaries are enrolled in the correct Medicaid program.
D. No Longer Applicable	Researching the cases identified in our audit to determine whether these beneficiaries were eligible and that the payments made on their behalf were appropriate, in accordance with federal and state regulations. Status Note: The Department disagreed with this recommendation and did not implement it.

Classification: Material Weakness

Recommendation 2021-055, 2020-042, and 2019-044

Status	Recommendation Text
	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid claims payments by:
A. Partially Implemented	Researching and resolving the Colorado Benefits Management System, TRAILS, and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries. Status Note: See Current Audit Recommendation 2022-044.
B. Partially Implemented	Identifying and correcting any additional cases affected by the system issues noted in our audit. Status Note: See Current Audit Recommendation 2022-044.
C. Implemented	Determining if any of the overpayments made to providers on behalf of ineligible beneficiaries noted through the audit are recoverable and, if so, collect them in accordance with state statute. Status Note: Implemented in Fiscal Year 2021.

Recommendation 2021-056, 2020-044, and 2019-046

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should improve its controls over Medicaid and Children's Basic Health Plan (CBHP) program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements by:
A.	Deferred	Working with its fiscal agent to ensure that Colorado interChange performs all required database matches and properly displays results of Social Security Number and Federal Employer Identification Number verifications for all providers. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	No Longer Applicable	Establishing an effective process to ensure that provider licensing information contained in Colorado interChange is current, that any expired licenses are identified, and that any ineligible providers are disallowed from providing Medicaid and CBHP services and receiving payments in accordance with <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance). Status Note: Included as part of Fiscal Year 2020 Recommendation 2020-039.
C.	No Longer Applicable	Formalizing the Department's monitoring policies and procedures called <i>Provider Enrollment Audit Process</i> over the fiscal agent to ensure required documentation is maintained in accordance with Uniform Guidance. Status Note: Included as part of Fiscal Year 2020 Recommendation 2020-039.
D.	No Longer Applicable	Ensuring that Colorado interChange displays provider information consistently throughout the system. Status Note: The Department disagreed with this recommendation and did not implement it.
Classification: Material Weakness		

Recommendation 2019-057 and 2018-054

Status		Recommendation Text
Implemented		The Department of Health Care Policy and Financing should review the payments made for the 6,130 service claims without matching prior authorization identified in the audit to determine whether the payments were allowable and recover unallowable payments and over-payments, as appropriate. Until the Department implements Recommendation 2018-053, it should also review claims that were paid after the audit review period to determine whether any lacked prior authorization and recover unallowable payments and over-payments, as appropriate.

DEPARTMENT OF HIGHER EDUCATION

Recommendation 2021-011

Status		Recommendation Text
Implemented		The Department of Higher Education (Department) should strengthen internal controls over the preparation and review of fiscal year-end exhibits submitted to the Office of the State Controller (OSC) by reviewing the information on exhibits to ensure they are accurate and complete prior to submission and coordinating with the OSC when the Department receives new federal funding to determine how it should report the information on the Exhibit K1, <i>Schedule of Federal Assistance</i> .

DEPARTMENT OF HIGHER EDUCATION – ADAMS STATE UNIVERSITY

Recommendation 2021-012

Status	Recommendation Text
Partially Implemented	Adams State University (University) should continue to improve its internal controls over financial activities by ensuring adequate review of the Governmental Accounting Standards Board Statement No. 68 pension expense allocation computation and identifying and implementing back-up responsibilities and training staff for those responsibilities to ensure the University submits complete and accurate financial statements and related exhibits in accordance with the timelines established by the Office of the State Controller's <i>Fiscal Procedures Manual</i>. Status Note: See Current Audit Recommendation 2022-007.

DEPARTMENT OF HIGHER EDUCATION – COLORADO COMMUNITY COLLEGE SYSTEM

Recommendation 2021-057

Status	Recommendation Text
Implemented	Lamar Community College, Northeastern Junior College, Otero Junior College, and Pikes Peak Community College campuses should strengthen their internal controls over reporting and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) reporting requirements by developing policies and procedures for identifying and researching the specific reporting requirements and ensuring that staff post to the websites the required reports within federally required timeframes. In addition, Lamar Community College should ensure that all the HEERF reports that are required to be posted are currently on the website.

DEPARTMENT OF HIGHER EDUCATION – COLORADO SCHOOL OF MINES

Recommendation 2021-058

Status	Recommendation Text
	The Colorado School of Mines should strengthen its internal controls over reporting Student Financial Aid Pell grants and Direct Loan Program enrollment to the National Student Loan Data System (NSLDS) by:
A.	Partially Implemented Implementing a review process that ensures the date of the student enrollment change included in NSLDS student roster files agrees to the institution's records. Status Note: See Current Audit Recommendation 2022-060.
B.	Partially Implemented Ensuring that information is uploaded and posted to NSLDS within 60 days of the enrollment status change, as required by federal regulations. Status Note: See Current Audit Recommendation 2022-060.

DEPARTMENT OF HIGHER EDUCATION – COLORADO STATE UNIVERSITY

Recommendation 2021-013

Status	Recommendation Text
Implemented	The Colorado State University–Global Campus should strengthen its internal control over financial reporting by ensuring its account balance reconciliations are accurate and complete and ensuring exhibits are submitted by their due dates and that exhibit revisions are submitted soon after errors are identified.

DEPARTMENT OF HIGHER EDUCATION – HISTORY COLORADO

Recommendation 2021-014

Status	Recommendation Text
	History Colorado should improve its internal controls over financial reporting by:
A. Implemented	Updating and implementing policies and procedures related to the preparation and review of monthly capital asset reconciliations. The policies and procedures should include specific instructions regarding how and when to complete the capital asset reconciliations so that new staff are able to complete the reconciliations.
B. Implemented	Ensuring the capital assets reconciliations are completed every month before the mass depreciation entry is run in the Colorado Operations Resource Engine (CORE).
C. Implemented	Developing and providing training to new staff on the preparation and submission of exhibits and the timely and accurate recording of transactions in CORE.
D. Partially Implemented	Implementing a detailed review process over financial information recorded in CORE and exhibits reported to the Office of the State Controller to ensure financial information is recorded accurately and that exhibits are accurate, complete, and submitted by the deadline. Status Note: The Department implemented a detailed review process over the financial information in the accounting system and the exhibits submitted to the Office of the State Controller (OSC). However, the review did not prevent errors in exhibit reporting. We identified two exhibits that required the Department to revise and resubmit the exhibits to the OSC. The Department plans to fully implement this recommendation by August 2023.

Classification: Deficiency in Internal Control

DEPARTMENT OF HIGHER EDUCATION – METROPOLITAN STATE UNIVERSITY OF DENVER

Recommendation 2021-015

Status	Recommendation Text
	Metropolitan State University of Denver should improve its information security controls over Banner by:
A. Implemented	Implementing the recommendation noted in Part A of the confidential finding.
B. Implemented	Implementing the recommendation noted in Part B of the confidential finding.

DEPARTMENT OF HIGHER EDUCATION – UNIVERSITY OF COLORADO SYSTEM

Recommendation 2021-016

Status	Recommendation Text
Implemented	The University of Colorado’s University Information Services unit should improve PeopleSoft access management controls by implementing the recommendation as noted in the confidential finding.

DEPARTMENT OF HIGHER EDUCATION – UNIVERSITY OF NORTHERN COLORADO

Recommendation 2021-017

Status	Recommendation Text
Implemented	The University of Northern Colorado should improve its internal controls by ensuring that the personnel responsible for lost revenue calculations comply with Higher Education Emergency Relief Fund requirements. This should include ensuring that staff are appropriately trained on federal grant requirements related to revenue recognition.

Recommendation 2021-018

Status	Recommendation Text
Implemented	The University of Northern Colorado should strengthen its internal controls by implementing additional training and oversight of personnel to ensure the Exhibit K1, <i>Schedule of Federal Assistance</i> , accurately reflects federal expenditures for the fiscal year.

DEPARTMENT OF HIGHER EDUCATION – WESTERN COLORADO UNIVERSITY

Recommendation 2021-019

Status	Recommendation Text
Implemented	Western Colorado University (University) should improve its internal controls related to the fiscal year-end closing process to ensure that all financial transactions are properly recorded in its accounting system and to ensure that the University’s financial statements and exhibits are prepared, reviewed, and submitted to the Office of the State Controller by the applicable statutory deadlines by cross-training existing employees and establishing back-up responsibilities to allow for appropriate delegation when turnover occurs.

DEPARTMENT OF HUMAN SERVICES

Recommendation 2021-020

Status		Recommendation Text
		The Department of Human Services (Department) should improve internal controls over its Electronic Benefits Transfer (EBT) System by:
A.	Implemented	Formalizing a process to review the System and Organization Controls (SOC) SOC 1, Type II reports to (1) gain an understanding and obtain appropriate assurance, based on management's risk tolerance, over the controls its service organizations have designed, implemented, and are operating; (2) determine the impact of those service organization controls on the Department's internal control objectives over financial reporting, and (3) remediate any issues identified, including taking steps to work with service organizations to include any controls that were omitted from SOC examination reports, but that are significant to the Department's internal controls over financial reporting, or to formally accept the risks related to the omission of such controls.
B.	Implemented	Collaborating with the Office of the State Controller and the Governor's Office of Information Technology, as needed, to gain additional guidance, knowledge, and understanding of how the EBT System SOC examinations and the controls included in their reports impact the Department's overall system of internal control over financial reporting. This collaboration will aid in the Department's understanding of when negotiations may need to occur with service organizations, for example, if the scope of their SOC examinations needs to expand when significant controls have been omitted, or to formally accept any associated risks in such instances.

Recommendation 2021-059

Status		Recommendation Text
		The Department of Human Service (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) reporting by:
A.	Deferred	Correcting the automated reporting process from eClearance to ensure that data compiled for Transparency Act reporting contains all relevant data. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Deferred	Developing and implementing procedures to validate that data derived from eClearance reports and ultimately used to compile Transparency Act reporting is complete and accurate by reviewing the population from an alternate source, such as the Colorado Operations Resource Engine. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
C.	Deferred	Improving the Department's supervisory review process to provide for a complete and thorough review of the final FFATA report data that the Department will report within the Federal Funding Accountability and Transparency Act Subaward Reporting System. This process should include taking steps to ensure the compliance accountant follows up with the program staff if the necessary information is not input into eClearance, so that it can be obtained and reported accurately and timely. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.

Classification: Material Weakness

Recommendation 2021-060

Status		Recommendation Text
		The Department of Human Services (Department) should strengthen its internal controls over the preparation of federal reports and the Exhibit K1, <i>Schedule of Federal Assistance</i> , by:
A.	Deferred	Strengthening its internal controls over its monthly Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) reporting to ensure its reporting is accurate and goes through supervisory review. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Deferred	Improving communication between program and accounting staff to ensure the Exhibit K1 is accurately updated when errors in federal reporting are identified and resolved. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
C.	Deferred	Improving the supervisory review process over the Exhibit K1 and the federal expenditures entered into the Colorado Operations Resource Engine (CORE), the state's accounting system, to ensure expenditures are coded correctly as direct or subrecipient expenditures and that, ultimately, the Exhibit K1 is accurate and complete. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
Classification: Material Weakness		

Recommendation 2021-061 and 2020-054

Status		Recommendation Text
		The Department of Human Services (Department) should strengthen its internal controls over the Food Distribution Cluster's U.S. Department of Agriculture foods inventory by:
A.	Implemented	Developing and implementing policies and procedures requiring Department staff to review monthly inventory reports received from recipient agencies and Regional Food Banks to ensure they are accurate.
B.	Deferred	Developing and implementing policies and procedures requiring Department staff to perform reconciliations of recipient agencies' and Regional Food Banks' physical inventories to the Web Supply Chain Management system to ensure inventory records are complete and accurate. Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.
C.	Deferred	Developing and implementing a tracking system to track recipient agencies and Regional Food Banks activities in the Web Supply Chain Management system and maintaining supporting documents. Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.
Classification: Material Weakness		

Recommendation 2021-062 and 2020-057

Status		Recommendation Text
		The Department of Human Services (Department) should ensure that it complies with U.S. Department of Agriculture's (USDA) federal requirements for the National School Lunch program by:
A.	Implemented	Completing fiscal year-end reconciliations of its donated foods inventory, including investigating and resolving all identified variances.
B.	Implemented	Developing and implementing policies and procedures for the Department to obtain and maintain complete inventory records, including Bills of Lading for the USDA shipments received by the warehouse and for the distributions made by the food logistics vendor to the schools. This should include maintaining its own records for verifying USDA and vendor information.

DEPARTMENT OF LABOR AND EMPLOYMENT

Recommendation 2021-021

Status		Recommendation Text
		The Department of Labor and Employment should strengthen its internal controls over financial reporting by:
A.	Deferred	Continuing to develop, document, and implement policies and procedures for its accounting processes. These policies should require its staff to perform an adequate review of its financial accounting and reporting information; perform sufficient reviews of legislation and ensure it receives transfers from other state departments; and perform routine reconciliations between its bank account balances and balances recorded in the Colorado Operations Resource Engine (CORE) throughout the year, and at fiscal year end. Status Note: The Department plans to fully implement this recommendation by the March 2023 implementation date.
B.	Deferred	Performing an adequate review of its transactions prior to posting in CORE to ensure accounting entries are accurate. Status Note: The Department plans to fully implement this recommendation by the March 2023 implementation date.
C.	Deferred	Performing routine reconciliations between its bank account balances and balances recorded in CORE throughout the year, and at fiscal year end to identify, investigate, and correct reconciling items in a timely manner. Status Note: The Department plans to fully implement this recommendation by the March 2023 implementation date.
D.	Deferred	Continuing to train existing and new employees on transaction posting and exhibit preparation to allow for appropriate transition when turnover occurs. Status Note: The Department plans to fully implement this recommendation by the March 2023 implementation date.

Classification: Material Weakness

Recommendation 2021-022

Status		Recommendation Text
		The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) benefit payments by:
A.	Partially Implemented	Continuing to develop, implement, and formally document its methodology, including criteria and reports used, for calculating estimated receivables and payables for UI benefit payments including its conclusions and any reasoning for not recording an estimate for claims on fraud hold at year end or any other claims. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and adjust it as new events occur, more experience is acquired, and additional information is obtained. Status Note: See Current Audit Recommendation 2022-016.
B.	Implemented	Providing disclosure information to the Office of the State Controller to include in the State's Financial Statements in a timely manner, as applicable.

Recommendation 2021-023

Status		Recommendation Text
		The Department of Labor and Employment should reprioritize staff in working with the Governor's Office of Information Technology and the Colorado Labor and Employment Accounting Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR system by:
A.	Deferred	Implementing the recommendation within Part A of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the October 2023 implementation date.
B.	Deferred	Implementing the recommendation within Part B of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the October 2023 implementation date.
C.	Deferred	Implementing the recommendation within Part C of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the October 2023 implementation date.
D.	Deferred	Implementing the recommendation within Part D of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
E.	Deferred	Implementing the recommendation within Part E of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the October 2023 implementation date.
F.	Deferred	Implementing the recommendation within Part F of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the October 2023 implementation date.
G.	Deferred	Implementing the recommendation within Part G of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.

Classification: Material Weakness

Recommendation 2021-025

Status		Recommendation Text
		The Department of Labor and Employment should improve computer operation controls over the Colorado Labor and Employment Accounting Resource (CLEAR) system and ensure compliance with Colorado Information Security Policies by:
A.	Deferred	Implementing the recommendation as noted in Part A of the confidential finding.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Deferred	Implementing the recommendation as noted in Part B of the confidential finding.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
C.	Deferred	Implementing the recommendation as noted in Part C of the confidential finding.
		Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
Classification: Significant Deficiency		

Recommendation 2021-026

Status		Recommendation Text
		The Department of Labor and Employment should improve access management controls to safeguard information contained in the Colorado Operations Resource Engine system by:
A.	Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
B.	Implemented	Implementing the recommendation as noted in Part B of the confidential finding.

Recommendation 2021-063

Status		Recommendation Text
Deferred		The Department of Labor and Employment should strengthen its internal controls over federal reporting by developing, formally documenting, and implementing policies for completing its federal reports for the Unemployment Insurance program. These policies should require the workbooks used to prepare the reports to be protected and a supervisory review occurs prior to submitting the reports to the federal government.
		Status Note: The Department plans to fully implement this recommendation by the March 2023 implementation date.
Classification: Significant Deficiency		

Recommendation 2021-064 and 2020-066

Status		Recommendation Text
		The Department of Labor and Employment should improve its internal controls over the Unemployment Insurance (UI) program and ensure it complies with the related federal and state requirements by:
A.	Implemented	Developing a disaster plan to address the adjudication of claims in the event of a significant increase in demand resulting from a disaster, such as the COVID-19 pandemic.
B.	Deferred	Identifying the necessary reporting for the UI program and ensuring consistent reporting. Status Note: The Department plans to fully implement this recommendation by the June 2023 implementation date.
C.	Implemented	Continuing to use the data analytical tools to identify possible fraud that requires a Program Integrity Hold and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants. Status Note: Implemented in Fiscal Year 2021.
D.	Implemented	Resuming the quarterly wage crossmatch for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants.
E.	Partially Implemented	Resuming the Treasury Offset Program to recover allowable UI debt for all state and federal programs. Status Note: The Department submitted plans to, and is currently working with the US Department of Labor and the Internal Revenue Service to identify alternative solutions to resume the Treasury Offset Program at the Department. The Department plans to fully implement this recommendation by December 2024.
F.	Implemented	Performing crossmatch against prison records for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants. Status Note: Implemented in Fiscal Year 2021.
Classification: Deficiency in Internal Control		

Recommendation 2020-023

Status		Recommendation Text
		The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) benefit payments by:
A.	Implemented	Establishing a timeframe for adjudicating the backlog of outstanding claims, and establishing overpayments for any benefits that were paid in error and/or fraud. Status Note: Implemented in Fiscal Year 2021.
B.	Implemented	Developing and implementing an adequate communication process between its UI Program staff and accounting staff to consider the impact of program staff decisions on the Department's accounting records and State's financial statements, and to ensure that transactions are properly recorded in the Colorado Operations and Resource Engine.
C.	No Longer Applicable	Developing and implementing a methodology for calculating estimated receivables and payables for UI benefit payments, and recording receivables throughout the year as overpayments are established. Status Note: Included as part of Fiscal Year 2021 Audit Recommendation 2021-022.

LEGISLATIVE DEPARTMENT

Recommendation 2021-027

Status		Recommendation Text
		The Legislative Department (Department) should improve its internal controls over quarterly and fiscal year-end financial reporting by:
A.	Implemented	Documenting and implementing the procedures necessary to prepare the Office of the State Controller's (OSC) required quarterly reports and the Department's annual financial statements and related supporting documentation to ensure consistent, accurate, and timely reporting of the information to the OSC and external auditors.
B.	Implemented	Ensuring that a documented review of all financial information by a person who is not the preparer occurs prior to submission to the OSC and the external auditors.

DEPARTMENT OF LOCAL AFFAIRS

Recommendation 2021-028

Status		Recommendation Text
		The Department of Local Affairs (Department) should strengthen its internal controls over its fiscal year-end accounting to ensure expenditures are recorded in the correct year. This should include:
A.	Deferred	Developing and implementing policies and procedures regarding steps that accounting staff must take at fiscal year-end to record estimates for services provided but not billed to the Department by fiscal year end and portions of invoices that relate to services provided in an earlier or subsequent fiscal year. Status Note: The Department plans to fully implement this recommendation by the September 2022 implementation date.
B.	Deferred	Ensuring that staff are appropriately trained on the policies and procedures developed in Part A of this recommendation. Status Note: The Department plans to fully implement this recommendation by the September 2022 implementation date.

Classification: Significant Deficiency

Recommendation 2021-065

Status		Recommendation Text
Not Implemented		The Department of Local Affairs (Department) should implement internal controls to ensure it complies with federal regulations for any new federal funds it receives, such as the Coronavirus Relief Fund. This should include developing and implementing policies and procedures that include a requirement that Department staff review and maintain records supporting the expenditures charged to the federal program. Status Note: See Current Audit Recommendation 2022-074.

Recommendation 2021-066

Status	Recommendation Text
Deferred	The Department of Local Affairs (Department) should strengthen its internal controls to ensure it complies with waiting list requirements for the federal Section 8 Housing Choice Vouchers and Mainstream Vouchers programs. Specifically, this should include the Department developing and providing a training plan for its contractors that covers all of the programs' requirements on an ongoing basis. In addition, the Department should ensure its new employees are trained and able to properly run the waiting list in accordance with the Department's policies and procedures, which includes ensuring the waiting list is properly updated for new applicants and addressing unused vouchers prior to making waiting list selections. Status Note: The Department plans to fully implement this recommendation by the February 2023 implementation date.
Classification: Significant Deficiency	

Recommendation 2021-067 and 2020-070

Status	Recommendation Text
	The Department of Local Affairs (Department) should strengthen its internal controls over the federal Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs to ensure it complies with Housing Quality Standards (HQS)-related requirements. This should include:
A. Implemented	Having documented policies and procedures in place and implemented for both Department staff and subrecipients.
B. Implemented	Developing and providing training to staff and subrecipients on the HQS enforcement process.

DEPARTMENT OF PERSONNEL & ADMINISTRATION

Recommendation 2021-029

Status		Recommendation Text
		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following:
A.	Implemented	Strengthening the OSC's existing processes for preparing and reviewing the State's Financial Statements and Annual Financial Report. These processes should include requiring detailed reviews prior to the issuance of the Financial Statements and Annual Financial Report, respectively, to allow for significant issues, such as those identified in the audit, to be detected and corrected prior to issuance.
B.	Not Implemented	Posting annual fiscal year-end payroll adjustments and labor allocation entries in the Colorado Operations Resource Engine in a timely manner and in compliance with statutory close. Status Note: See Current Audit Recommendation 2022-024.
C.	Deferred	Improving the OSC's existing policies and procedures over its review of Standalone Financial Statements and the Exhibit J. These policies and procedures should include sufficient details and requirements on the OSC's processes related to timely obtaining and reviewing the Exhibit Js and Standalone Financial Statements, including any that were not provided by the applicable deadline, prior to its statutorily-required submission to the Governor and General Assembly on September 20. Status Note: The Department plans to fully implement this recommendation by the December 2023 implementation date.
D.	Not Implemented	Ensuring that new Governmental Accounting Standards Board (GASB) statements are implemented in a timely manner, including that any related changes to the financial accounting system, such as updates to the Chart of Accounts, are made at the beginning of the fiscal year when the applicable statement goes into effect. Status Note: See Current Audit Recommendation 2022-024.
E.	Partially Implemented	Providing expanded, detailed training to the State's departments, agencies, and higher education institutions on the completion and submission of exhibits in order to reduce exhibit errors and delays to the completion of the financial statements. This should include a mechanism to evaluate errors found in prior years' exhibits, and provide training with instructions on steps for departments to take to prevent those errors and exhibit revisions in the current year. Status Note: See Current Audit Recommendation 2022-024.

Classification: Material Weakness

Recommendation 2021-030

Status		Recommendation Text
		The Department of Personnel & Administration's Office of the State Controller (OSC) should continue to improve internal controls related to the American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements—System and Organization Controls (SOC) 1, Type II (SOC 1) reports by:
A.	Partially Implemented	Establishing and implementing policies and procedures, including timelines, for performing and documenting annual risk assessments related to the State's IT systems to determine which systems are significant to the State's financial statements, which systems require SOC 1 reports, and tracking SOC 1 report opinions. Status Note: See Current Audit Recommendation 2022-025.
B.	Partially Implemented	Establishing and implementing a process to annually update the OSC's listing of IT systems that contain financial information significant to the State's financial statements to ensure the list contains all systems. This should include a process to follow up with entities that do not respond to the OSC's request for updates. Status Note: See Current Audit Recommendation 2022-025.
C.	Implemented	Establishing and implementing a process to review contracts that may require SOC 1 reports.

Recommendation 2021-031

Status		Recommendation Text
		The Department of Personnel & Administration's Office of the State Controller (OSC) should improve information security controls for the Colorado Operations Resource Engine (CORE) system by:
A.	Implemented	Implementing recommendation Part A as noted in the confidential finding.
B.	Implemented	Implementing recommendation Part B as noted in the confidential finding.

Recommendation 2021-033

Status		Recommendation Text
		The Department of Personnel & Administration's Office of the State Controller (OSC) should improve information security controls for the Colorado Personnel Payroll System (CPPS) by:
A.	Implemented	Implementing the recommendation noted in Part A of the confidential finding.
B.	Implemented	Implementing the recommendation noted in Part B of the confidential finding.

Recommendation 2021-035 , 2020-030, and 2019-030

Status		Recommendation Text
		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements provided to decision makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following:
A.	No Longer Applicable	Analyzing and reviewing historical transactions posted after the statutory close-date in detail to gain an understanding of whether the transactions should be posted by the statutory close and department close to be compliant with statutory requirements. Status Note: Included as part of Fiscal Year 2021 Recommendation 2021-029.
B.	No Longer Applicable	Applying the analysis from Part A to define, document, and communicate to departments and institutions of higher education the specific types of transactions that must be made within 35 days of fiscal year-end in order for the OSC to comply with the statutory close and department close, and holding departments and institutions of higher education accountable for meeting related deadlines. Status Note: Included as part of Fiscal Year 2021 Recommendation 2021-029.
C.	Not Implemented	Reevaluating the accounting deadlines and adjusting them as necessary in order to meet the GAAP requirements for the Financial Statements. This should include resolving delays caused by the labor allocation process and/or implementing a plan to change or address the issues with the current labor allocation process. Status Note: See Current Audit Recommendation 2022-027.
D.	No Longer Applicable	Formalizing and expanding the OSC's existing policies and procedures over Exhibit Js for inclusion in the Financial Statements. The policies and procedures should include sufficient details on the OSC's processes related to: i. Specific review procedures that should be performed to ensure that the exhibits are reasonable and completed in accordance with the OSC's <i>Instructions for Exhibits</i>. ii. Making timely adjustments identified through the reviews to the Financial Statements prior to submitting them to the Governor and General Assembly. iii. Obtaining revised exhibits. Status Note: Included as part of Fiscal Year 2021 Recommendation 2021-029.
E.	No Longer Applicable	Strengthening the OSC's existing policies and procedures for preparing and reviewing the State's Financial Statements and Annual Report. The changes should include procedures for reviews to be sufficiently detailed to allow for significant issues, such as those identified in the audit, to be detected and corrected. Status Note: Included as part of Fiscal Year 2020 Recommendation 2020-028.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Recommendation 2021-036

Status		Recommendation Text
		The Department of Public Health and Environment should strengthen its internal controls to ensure that its inventory is properly tracked and safeguarded. This should include implementing written policies and procedures over inventory that address the following areas:
A.	Not Implemented	Implementing a process requiring that its inventory is valued on a regular basis during the fiscal year and timely after fiscal year end. Status Note: See Current Audit Recommendation 2022-028.
B.	Not Implemented	Establishing a consistent unit of measurement for inventory counts and requiring that monthly inventory counts are performed and reconciled timely to the inventory records and that any discrepancies are researched, resolved, and corrected as appropriate. Status Note: See Current Audit Recommendation 2022-028.
C.	Not Implemented	Ensuring that all inventory adjustments are recorded in the Colorado Operations Resource Engine timely and prior to the Office of the State Controller's deadline for closing entries. Status Note: See Current Audit Recommendation 2022-028.

DEPARTMENT OF REGULATORY AGENCIES

Recommendation 2021-037

Status		Recommendation Text
Deferred		The Department of Regulatory Agencies should improve its internal controls over financial reporting to ensure the timely entry of fiscal year-end financial activity into the Colorado Operations Resource Engine and accurate reporting of financial information by developing and implementing policies and procedures for reinsurance payments made through the Colorado Reinsurance Program. Status Note: The Department plans to fully implement this recommendation by the December 2022 implementation date.

Classification: Material Weakness

DEPARTMENT OF TRANSPORTATION

Recommendation 2021-038

Status		Recommendation Text
		The Department of Transportation's Accounting Division should strengthen its internal controls over fiscal year-end reconciliations and exhibit preparations, including supervisory reviews, to ensure it meets the Office of the State Controller's (OSC) financial reporting deadlines by:
A.	Not Implemented	Following the OSC's year-end closing schedule to ensure timely year-end reconciliations and supervisory reviews prior to deadlines. Status Note: See Current Audit Recommendation 2022-035.
B.	Deferred	Assigning backup responsibilities for exhibit preparation and reviews to staff to allow for appropriate segregation of duties and reviews and appropriate delegation when turnover occurs. Status Note: The Department plans to fully implement this recommendation by the October 2022 implementation date.
C.	Deferred	Training employees on exhibit preparation and due dates for each exhibit. Status Note: The Department plans to fully implement this recommendation by the October 2022 implementation date.
D.	Not Implemented	Ensuring exhibits are reviewed prior to submission to the OSC. Status Note: See Current Audit Recommendation 2022-035.
Classification: Significant Deficiency		

Recommendation 2021-039

Status		Recommendation Text
		The Department of Transportation's Colorado Bridge and Tunnel Enterprise should strengthen its internal controls over exhibit preparation and review by:
A.	Deferred	Assigning back-up responsibilities for exhibit preparation and review to staff to allow for appropriate segregation of duties and review and appropriate delegation when turnover occurs. Status Note: The Department plans to fully implement this recommendation by the October 2022 implementation date.
B.	Implemented	Appropriately training employees on exhibit preparation and reviews.
C.	Deferred	Ensuring exhibits are reviewed prior to submission to the Office of the State Controller. Status Note: The Department plans to fully implement this recommendation by the October 2022 implementation date.
Classification: Significant Deficiency		

Recommendation 2021-040

Status		Recommendation Text
		The Department of Transportation's Colorado High Performance Transportation Enterprise should strengthen its internal controls over exhibit preparation and review by:
A.	Deferred	Assigning back-up responsibilities for exhibit preparation and review to staff to allow for appropriate segregation of duties and review and appropriate delegation when turnover occurs. Status Note: The Department plans to fully implement this recommendation by the October 2022 implementation date.
B.	Implemented	Appropriately training employees on exhibit preparation and reviews.
C.	Deferred	Ensuring exhibits are reviewed prior to the submission to the Office of the State Controller. Status Note: The Department plans to fully implement this recommendation by the October 2022 implementation date.
Classification: Significant Deficiency		

Recommendation 2021-068 and 2020-075

Status		Recommendation Text
		The Department of Transportation (Department) should ensure that it improves its internal controls over, and complies with, federal Formula Grants for Rural Areas and Tribal Transit Program requirements for subrecipient monitoring by:
A.	Deferred	Ensuring that subrecipient monitoring policies and procedures are centralized, condensed, and available to all personnel who are responsible for performing subrecipient monitoring activities. The policies and procedures should clearly list responsibilities for each division within the Department and be inclusive of all monitoring activities performed and contain clear directives for acting on subrecipients' failure to comply with requirements, including providing its single audit report, by assessing possible impacts from the noncompliance and instituting appropriate alternative procedures. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B.	Deferred	Implementing a process for analyzing its contracted entities during the contracting and awarding process by reviewing the nature and terms of contracts, separately identifying the contracted entities as vendors or subrecipients, and recording the contract expenditures appropriately based on this assessment. Status Note: The Department plans to fully implement this recommendation by the July 2022 implementation date.
Classification: Significant Deficiency		

DEPARTMENT OF TREASURY

Recommendation 2021-069 and 2020-076

Status		Recommendation Text
		The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by:
A.	Partially Implemented	Developing an effective monitoring process to ensure that required federal award information is communicated to Program subrecipients, including the Catalog of Federal Domestic Assistance number, program name, federal awarding agency, name of the department awarding the Program monies, Treasury department contact information, and dollar amount; as well as reporting requirements for the funds, including the requirement to report Program expenditures on the subrecipients' Schedule of Expenditures of Federal Awards. Status Note: See Current Audit Recommendation 2022-079.
B.	Implemented	Implementing procedures to ensure the Exhibit K1, <i>Schedule of Federal Assistance</i> , accurately reflects Program expenditures. This should include developing and implementing a process to communicate with the state departments which receive Program funds from Treasury, in order to determine whether those funds ultimately flow through to subrecipients and should therefore be reported as <i>Expenditures-Passed Through to Subrecipient</i> on Treasury's Exhibit K1.



Reports & Federal Awards Schedule





OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Members of the Legislative Audit Committee:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our reports thereon dated December 20, 2022. We have also audited the State's budgetary comparison schedule-general fund component and the related note for the year ended June 30, 2022, and have issued our reports thereon dated December 20, 2022.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, a blended component unit, and a fiduciary 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, the Statewide Internet Portal Authority, and the Denver Metropolitan Major League Stadium District, which are discretely presented component units; Altitude West LLC, a blended component unit; and the University of Colorado Health and Welfare Trust, a fiduciary component unit; were audited in accordance with auditing standards generally accepted in the United States, but were not audited in accordance with *Government Auditing Standards*.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned costs as Findings 2022-006 through 008, 016, 017, 019, 020, 023 through 025, 027, 030, 031, and 035 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 Findings 2022-001 through 005, 009 through 015, 018, 021, 022, 026, 028, 029, 032 through 034, 036 through 041, and 072 to be *Significant Deficiencies*.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as *Finding 2022-024*.

State of Colorado's Response to Findings

The State's response to the findings identified in our audit engagement is included in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the auditing procedures applied in the engagement to audit 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 engagement to perform an audit 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.

A handwritten signature in dark ink, reading "Kerri L. Hunter". The signature is fluid and cursive, with the first name "Kerri" being more prominent than the last name "Hunter".

Denver, Colorado
December 20, 2022





OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance and Report on *Schedule of Expenditures of Federal Awards* Required by the Uniform Guidance

Members of the Legislative Audit Committee:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Colorado's (State) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2022. The State's major federal programs are identified in the Summary of Auditor's Results within Section I – Report Summary of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of component units which received federal awards during the fiscal year ended June 30, 2022, that are not included in the State's *Schedule of Expenditures of Federal Awards*. Our audit of the State's major federal programs did not include the discretely presented component units. As applicable, federal awards administered by these component units are the subjects of audits completed by other auditors.

Qualified Opinion on the Major Federal Programs

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions paragraph, the State complied, in all material respects, with the compliance requirements in the OMB Compliance Supplement that could have a direct and material effect on the major programs, for the year ended June 30, 2022, on the following programs:

- Block Grants for Prevention and Treatment Substance Abuse
- Child Care and Development Fund Cluster
- Children’s Health Insurance Program
- COVID-19 – Education Stabilization Fund
- COVID-19 – Pandemic EBT Food Benefits
- Employment Service Cluster
- Food Distribution Cluster
- Foster Care Title IV-E
- Highway Planning and Construction Cluster
- Low-Income Home Energy Assistance
- Medicaid Cluster
- Minerals Leasing Act
- Unemployment Insurance

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the types of compliance requirements in the OMB Compliance Supplement that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor’s Results within Section I – Report Summary of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance paragraph of our report.

We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the State’s compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on the Major Federal Programs

As described in the accompanying Schedule of Findings and Questioned Costs, and in *Finding Nos.* 2022-043 through 052, 054 through 058, 067 through 071, 076, 077, 079, and 080 through 082, the

State did not comply with the compliance requirements noted for the following programs:

- ALN 10.542, COVID-19 – Pandemic EBT Food Benefits;
 - o Reporting; Finding No. 2022-068.
- ALNs 10.565, 10.568, Commodity Supplemental Food Program, Emergency Food Assistance Program (Administrative Costs) (Food Distribution Cluster);
 - o Special Tests and Provisions; Finding No. 2022-069.
- ALN 15.437, Mineral Leasing Act;
 - o Subrecipient Monitoring; Finding No. 2022-079.
- ALNs 17.207 and 17.801, Employment Service/Wagner-Peyser Funded Activities, Jobs for Veterans State Grants (Employment Service Cluster);
 - o Reporting; Finding No. 2022-071.
- ALN 17.225, Unemployment Insurance;
 - o Activities Allowed or Unallowed; Finding No. 2022-070.
- ALN 20.205, Highway Planning and Construction, and COVID-19 Highway Planning and Construction;
 - o Cash Management; Finding No. 2022-077.
 - o Subrecipient Monitoring; Finding No. 2022-076.
- ALNs 84.425, COVID-19 – Education Stabilization Fund;
 - o Procurement Suspension & Debarment; Finding Nos. 2022-056, 057, and 058.
- ALN 93.568, Low-Income Home Energy Assistance and COVID-19 – Low-Income Home Energy Assistance;
 - o Reporting; Finding No. 2022-067.
- ALNs 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);
 - o Reporting; Finding Nos. 2022-067 and 068.
- ALN 93.658, Foster Care Title IV-E;
 - o Eligibility; Finding No. 2022-080
 - o Reporting; Finding Nos. 2022-081 and 082.
- ALN 93.767, Children’s Health Insurance Program and COVID-19 – Children’s Health Insurance Program;
 - o Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Finding Nos. 2022-043, 049, 050, 051, 052, 054, and 055.
 - o Eligibility; Finding Nos. 2022-043, 049, 050, 052, and 054.
 - o Reporting; Finding No. 2022-051
 - o Special Tests and Provisions; Finding Nos. 2022-045, 046, 051, and 055.

- ALN 93.778; Medical Assistance Program and COVID-19- Medical Assistance Program (Medicaid Cluster);
 - o Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Finding Nos. 2022-43, 044 047, 048, 049, 051, 052, 054 and 055.
 - o Eligibility; Finding Nos. 2022-043, 044, 048, 049, 052, and 054.
 - o Reporting; Finding No. 2022-051.
 - o Special Tests and Provisions; Finding Nos. 2022-045, 046, 051, and 055.
- ALN 93.959; Block Grants for Prevention and Treatment of Substance Abuse and COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse;
 - o Reporting; Finding No. 2022-067.

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to these programs.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules, and provisions for contracts or grant agreements applicable to the State’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State’s compliance based on our audit. Reasonable assurance is a high level of assurances but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with general accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures included

examining on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2022-042, 053, 059 through 066, and 073 through 075. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

This report is replacing the previously issued report in order to include the results of the compliance audit of the Foster Care Title IV-E program (ALN 93.658), which was a major program discovered subsequent to the previously issued report. Changes included in this report are the reporting of compliance findings for the Foster Care Title IV-E program (ALN 93.658) identified as Finding Nos. 2022-080 through 082, which resulted in a qualified opinion, and the reporting of internal control findings for the Foster Care Title IV-E program (ALN 93.658) identified as Finding Nos. 2022-080 through 084.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance paragraph above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did

identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 Finding Nos. 2022-043 through 052, 054 through 058, 067 through 071, 076, 077, 079, and 080 through 082 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 Finding Nos. 2022-042, 053, 059 through 066, 072 through 075, 078, 083, and 084 to be *Significant Deficiencies*.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 20, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as whole. The accompanying *Schedule of Expenditures of Federal Awards* is presented for

purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial

statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *Schedule of Expenditure of Federal Awards* is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in dark ink, reading "Kerri L. Hunter". The signature is fluid and cursive, with the first name "Kerri" and last name "Hunter" clearly legible.

Denver, CO

December 20, 2022, except for the Foster Care Title IV-E program (ALN 93.658) as described in the “Other Matters” paragraph, which is as of August 3, 2023.



STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
UNCLUSTERED PROGRAMS	\$ 7,786,527,430	\$ 2,296,254,092	
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>			
94.003 / COVID-19 - STATE COMMISSIONS	112,802	0	
EBBA	112,802	0	
94.003 / STATE COMMISSIONS	327,371	0	
EBBA	327,371	0	
94.006 / AMERICORPS	2,787,396	2,787,396	
EBBA	2,787,396	2,787,396	
94.006 / COVID-19 - AMERICORPS	5,969,743	5,969,743	
EBBA	5,969,743	5,969,743	
94.008 / COMMISSION INVESTMENT FUND	201,155	0	
EBBA	201,155	0	
94.021 / VOLUNTEER GENERATION FUND	72,171	72,171	
EBBA	72,171	72,171	
<u>DEPARTMENT OF AGRICULTURE</u>			
10. Subaward Number: EXC1-2021-2044 / CO CSU COMMUNITY-BASED SOCIAL MEDIA VACCINE PROMOTION PROJECT	17,975	0	
CGBA / PASS-THROUGH FROM: EXTENSION FOUNDATION (SUBAWARD NUMBER: EXC1-2021-2044)	17,975	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>			
10.153 / MARKET NEWS	10,000	0	
BMAA	10,000	0	
10.163 / MARKET PROTECTION AND PROMOTION	187,604	0	
BDAA	101,154	0	
BIAA	86,450	0	
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	238,562	54,509	
GGBA	238,562	54,509	
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	801,822	98,149	
BMAA	801,822	98,149	
10.175 / FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM	115,631	17,611	
GPCA	115,631	17,611	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE</u>			
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	11,524	0	
GFEA / PASS-THROUGH FROM: GRETCHEN SWANSON CENTER FOR NUTRITION (2019-70030-30415_AMD01)	16,672	0	
GGBA	60	0	
GGJA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (58-2072-0-026)	(5,208)	0	
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>			
10.025 / COVID-19 - PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	56,826	0	
GGBA	56,826	0	
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	1,471,232	0	
BDAA	138,475	0	
BEAA	400,276	0	
BPAA	163,108	0	
GGBA	749,021	0	
PMAA	20,352	0	
10.17-8508-1513-MU / USDA-APHIS-PPQ PHYTOSANITARY CERTIFICATE	491,367	0	
BMAA	240,061	0	
BPAA	251,306	0	
<u>DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE</u>			
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	65,684	0	
GGBA	65,684	0	
<u>DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY</u>			
10.435 / STATE MEDIATION GRANTS	145,616	0	
BIAA	145,616	0	
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
10.536 / CACFP TRAINING GRANTS	76	0	
FHLA	76	0	
10.541 / CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	740,437	0	
DAAA	481,818	0	
FHLA	258,619	0	
10.542 / COVID-19 - PANDEMIC EBT FOOD BENEFITS	345,497,583	0	
IHAA	345,497,583	0	
10.545 / FARMERS' MARKET SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM SUPPORT GRANTS	2,820	0	
IHAA	2,820	0	
10.557 / COVID-19 - WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	2,874,239	2,874,239	
FHLA	2,874,239	2,874,239	
10.557 / WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	81,923,354	76,567,592	
FHLA	81,923,354	76,567,592	
10.558 / CHILD AND ADULT CARE FOOD PROGRAM	50,693,974	48,641,240	
FHLA	50,693,974	48,641,240	
10.560 / STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	15,685,828	13,249,584	
DAAA	14,992,908	13,249,584	
IHAA	692,920	0	
10.575 / FARM TO SCHOOL GRANT PROGRAM	73,350	50,790	
DAAA	50,569	50,569	
FHLA	22,781	221	
10.579 / CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	214,268	204,163	
DAAA	214,268	204,163	
10.580 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM, PROCESS AND TECHNOLOGY IMPROVEMENT GRANTS	233,118	0	
IHAA	233,118	0	
10.649 / COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	3,618,383	280,907	
DAAA	280,907	280,907	
IHAA	3,337,476	0	
10.649 / PANDEMIC EBT ADMINISTRATIVE COSTS	134,657	0	
DAAA	134,657	0	
<u>DEPARTMENT OF AGRICULTURE, FOOD SAFETY AND INSPECTION SERVICE</u>			
10.477 / MEAT, POULTRY, AND EGG PRODUCTS INSPECTION	26,404	0	
BIAA	26,404	0	
10.479 / FOOD SAFETY COOPERATIVE AGREEMENTS	248,119	0	
BIAA	248,119	0	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>			
10. 21-PA-11021211-069 / MP 21PA69 21-PA-11021211-069 BIGHORN SHEEP HAB IMP-HARRIS PARK/DEER CR	803	0	
PMAA	803	0	
10.15-PA-11020000-071 / UPPER SOUTH PLATTE COHESIVE STRATEGY PILOT PROJECT	42,188	0	
GGBA	42,188	0	
10.16-CS-11021500-060 / WHITE RIVER NATIONAL FOREST CAVE BAT INVENTORY AND MONITORING	14,636	0	
GGBA	14,636	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
10.16PA11021500043 / MP 16PA43 16PA11021500043 MAN OF WILDLIFE, FISHERIES & REC RES WHIT	8,222		0
PMAA	8,222		0
10.17-CS-11020900-025 17-CS-11020000-004 / RIO GRANDE NATIONAL FOREST BAT AND MINE MONITORING	18,049		0
GGBA	18,049		0
10.17-CS-11021211-033 / PAWNEE MONTANE SKIPPER CONSERVATION PARTNERSHIP	3,337		0
GGBA	3,337		0
10.18-CS-11020400-045 / RESTORATION/REVEGETATION GUIDANCE	14,338		0
GGBA	14,338		0
10.19-CR-11221611-036 / WILDLAND FIRE MANAGEMENT PLANNING FOR GRAFENWOEHR TRAINING AREA, GERMANY	10,419		0
GGBA	10,419		0
10.19-CR-11221638-205 / INTERIOR WEST COMPONENTS OF THE FOREST INVENTORY AND ANALYSIS (FIA) PROGRAM	1,364,704		0
GGBA	1,364,704		0
10.19-CS-11020400-032 / SENATOR BECK BASIN VEGETATION MONITORING	9,580		0
GGBA	9,580		0
10.19-CS-11021500-092 / BUTTERFLY AND BURRELL MINES NATIVE SHRUBS	5,124		0
GGBA	5,124		0
10.19-CS-11040300-064 / CHEATGRASS SEEDLING REDUCTION FOR RESTORATION OF NATIVE SAGEBRUSH GRASSLAND PLANT COMMUNITIES (MODIFICATION TO 5309263)	39,334		0
GGBA	39,334		0
10.20-CR-11221611-021 / TRAINING AREA MANAGEMENT SUPPORT TO SRP AND DAMO-TRS INSTALLATIONS	65,310		0
GGBA	65,310		0
10.20-CR-11221611-056 / USARAK LAND REHABILITATION AND MAINTENANCE (LRAM) VEGETATION MAINTENANCE AND MINOR MANEUVER DAMAGE REPAIR	277,635		0
GGBA	277,635		0
10.20-CR-11221611-093 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT: FWA CULTURAL RESOURCES EVALUATION	101,131		0
GGBA	101,131		0
10.20-CR-11221611-094 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT: FWA GOVERNMENT TO GOVERNMENT	7,038		0
GGBA	7,038		0
10.20-CR-11221611-095 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT: FGA ARCHITECTURAL EVALUATION	47,533		0
GGBA	47,533		0
10.20-CR-11221611-096 / NATURAL RESOURCES MANAGEMENT SUPPORT, USAG AK: NATURAL RESOURCE SUPPORT	117,145		0
GGBA	117,145		0
10.20-CR-11221611-097 / NATURAL RESOURCES MANAGEMENT SUPPORT, USAG AK: WILDFIRE FUEL BREAK DATA ANALYSIS	30,351		0
GGBA	30,351		0
10.20-CR-11221611-098 / CONSERVATION AND COMPLIANCE GIS SUPPORT, USAG ALASKA	99,905		0
GGBA	99,905		0
10.20-CR-11221611-099 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT FWA: ARCHAEOLOGICAL INVENTORY	36,158		0
GGBA	36,158		0
10.20-CR-11221611-119 / OAHU LRAM SUPPORT	267,313		0
GGBA	267,313		0
10.20-CS-11020000-050 / ROCKY MOUNTAIN REGION PODS DEVELOPMENT	62,688		0
GGBA	62,688		0
10.20-CS-11021200-051 / LOST CREEK AND MOUNT EVANS WILDERNESS STEWARDSHIP - INDIGENOUS SPECIES MANAGEMENT PLANS	34,718		0
GGBA	34,718		0
10.20-CS-11046000-017 / USFS REGION 4 FEN MAPPING: PHASE 2	63,845		0
GGBA	63,845		0
10.20-DG-11021600-019 / 2020 CAFA BO GOLD HILL FOREST RESTORATION PROJECT	11,239		0
GGBA	11,239		0
10.20-DG-11021600-019 / 2020 CAFA DU GLACIER ROCKWOOD FUELS	19,860		0
GGBA	19,860		0
10.20-DG-11021600-019 / 2020 CAFA GO BRISTLECONE RANCH FUELS REDUCTION	6,616		0
GGBA	6,616		0
10.21-CR-11221611-012 / HILL AIR FORCE BASE, UT BALD AND GOLDEN EAGLE DATA COORDINATION	108,797		0
GGBA	108,797		0
10.21-CR-11221611-027 / SCHOFIELD BARRACKS AERIAL SUPPORT	277,790		0
GGBA	277,790		0
10.21-CR-11221611-031 / ITAM PROGRAM AND SRP SUPPORT FOR CAL GUARD	407,053		0
GGBA	407,053		0
10.21-CR-11221611-040 / INTEGRATED TRAINING AREA MANAGEMENT, GEOGRAPHIC INFORMATION SYSTEM SUPPORT, ASA DIX, NEW JERSEY	14,020		0
GGBA	14,020		0
10.21-CR-11221611-042 17-CR-11221611-001 / ENDANGERED SPECIES MANAGEMENT SUPPORT, HARDWOOD MIDSTORY CONTROL, FORT STEWART, GA	124,070		0
GGBA	124,070		0
10.21-CR-11221611-047 / ECOLOGICAL SURVEYS, WATERS OF THE US MAPPING AND JURISDICTIONAL DETERMINATION AT HANSCOM AIRFORCE BASE (HAFB)	121,788		0
GGBA	121,788		0
10.21-CR-11221611-057 / LRAM SUPPORT HAWAII	925,791		0
GGBA	925,791		0
10.21-CR-11221611-064 / TRAINING AREA MANAGEMENT SUPPORT TO SRP AND DAMO-TRS INSTALLATIONS	151,680		0
GGBA	151,680		0
10.21-CR-11221611-066 / SUSTAINABLE RANGE AWARENESS (SRA) TRAINING MATERIALS AND MAPS SPECIFICATIONS, FORT IRWIN, CA	22,940		0
GGBA	22,940		0
10.21-CR-11221611-087 / INRMP NATURAL RESOURCES SUPPORT, USAG ALASKA	38,930		0
GGBA	38,930		0
10.21-CR-11221611-090 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT, FORT WAINWRIGHT, ALASKA	44,225		0
GGBA	44,225		0
10.21-CR-11221611-092 / INRMP CONSERVATION AND COMPLIANCE GIS, USAG ALASKA	61,096		0
GGBA	61,096		0
10.21-CR-11221611-093 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT, FWA, ALASKA	2,711		0
GGBA	2,711		0
10.21-CR-11221611-100 / OAHU LRAM SUPPORT	1,194,917		0
GGBA	1,194,917		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
10.21-CR-11221611-101 / INTEGRATED WILDLAND FIRE MANAGEMENT PLAN FOR TXARNG	32,013		0
GGBA	32,013		0
10.21-CR-11221611-102 / USARAK LAND REHABILITATION AND MAINTENANCE (LRAM) VEGETATION MAINTENANCE AND REPAIR	82,504		0
GGBA	82,504		0
10.21-CR-11221611-122 / NATURAL RESOURCES SUPPORT, ENHANCE ECOSYSTEM AND LONGLEAF MANAGEMENT SUPPORT, FORT STEWART, GEORGIA	88,019		0
GGBA	88,019		0
10.21-CR-11221611-136 / LRAM SUPPORT, ISLAND OF HAWAII	477,627		0
GGBA	477,627		0
10.21-CR-11221611-222 17-CR-11221611-001 / INRMP CONSERVATION AND COMPLIANCE GIS, USAG ALASKA	9,566		0
GGBA	9,566		0
10.21-CS-11132543-044 / CHALLENGE COST SHARE AGREEMENT	43,760		0
RCAA	43,760		0
10.21-JV-11120101-015 / FOREST INVENTORY AND ANALYSIS (FIA) SUBPLOTS	2,649		0
GGBA	2,649		0
10.21-PA-11021200-087 / PIKE SAN ISABEL- USPP WATERSHED COORDINATOR	13,357		0
GGBA	13,357		0
10.22-CR-1121611-047 / TRAINING AREA MANAGEMENT FOR DAMO-TRS	995		0
GGBA	995		0
10.22-CR-11221611-025 / ENDANGERED SPECIES MANAGEMENT SUPPORT, HARDWOOD MIDSTORY CONTROL, FORT STEWART, GA	69,911		0
GGBA	69,911		0
10.22-CR-11221611-044 / LRAM SUPPORT HAWAII	278,326		0
GGBA	278,326		0
10.22-CR-11221611-046 22-CR-11221611-001 / ITAM PROGRAM AND SRP SUPPORT FOR CAL GUARD	187,091		0
GGBA	187,091		0
10.652 / FORESTRY RESEARCH	108,859		0
GZAA	108,859		0
10.664 / COOPERATIVE FORESTRY ASSISTANCE	3,589,248	317,821	
GGBA	3,257,081	74,243	
RCAA	332,167	243,578	
10.674 / WOOD UTILIZATION ASSISTANCE	24,659		0
GGBA / PASS-THROUGH FROM: NORTHERN ARIZONA UNIVERSITY (PTE 20-DG-11030000-001, SUB 1004496-01)	24,659		0
10.676 / FOREST LEGACY PROGRAM	14,185		0
GGBA	14,185		0
10.678 / FOREST STEWARDSHIP PROGRAM	18,123		0
GGBA	18,123		0
10.680 / FOREST HEALTH PROTECTION	213,842	33,526	
BDAA	144,271	33,526	
GGBA	69,571		0
10.684 / INTERNATIONAL FORESTRY PROGRAMS	239,546		0
GGBA	239,546		0
10.691 / GOOD NEIGHBOR AUTHORITY	668,489		0
GGBA	668,489		0
10.693 / WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY	984,461		0
PKAA	984,461		0
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	547,342		0
GGBA	547,342		0
10.697 / STATE & PRIVATE FORESTRY HAZARDOUS FUEL REDUCTION PROGRAM	406,024	194,981	
GGBA	406,024	194,981	
10.699 / PARTNERSHIP AGREEMENTS	391,549		0
GWAA	177,123		0
PAAA	53,810		0
PMAA	160,616		0
10.CO CSFS 06012020 / PRESERVE AT PINE MEADOWS FUELS MITIGATION PROJECT- PHASE II	3,046		0
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (CO CSFS 06012020)	3,046		0
10.CSU CFRI FY22 / CFRI FY22 FLN SCIENCE COORDINATION FOR FIRE RESPONSE AND POST FIRE RECOVERY	27,237		0
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (CSU CFRI FY22)	27,237		0
10.RM-202 / WILDER PROJECT: LAYOUT, PREPARATION, ADMINISTRATION AND QUALITY CONTROL	46,178		0
GGBA / PASS-THROUGH FROM: THE NATIONAL FOREST FOUNDATION (RM-202)	46,178		0
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>			
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	(5,150)		0
GGBA	(5,150)		0
10.210 / HIGHER EDUCATION - GRADUATE FELLOWSHIPS GRANT PROGRAM	160,059		0
GFBA	50,497		0
GGBA	109,562		0
10.212 / SMALL BUSINESS INNOVATION RESEARCH	16,331		0
GGBA / PASS-THROUGH FROM: RADIANT INNOVATION, LLC (2022-70015-36941)	16,331		0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	41,747		0
GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G233--20-W7506)	19,276		0
GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (SUBAWARD ID # G378-21-W8618)	15,160		0
GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (SUBAWARD ID# G352-21-W8617)	4,322		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (PURCHASE ORDER NO. 643442)	2,989		0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	365,163	70,668	
GGBA	365,163	70,668	
10.229 / COVID-19 - EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT	48,224		0
GGBA / PASS-THROUGH FROM: EXTENSION FOUNDATION (SUBAWARD NUMBER: EXC2-2021-2104)	48,224		0
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	71,752		0
BDAA	71,752		0
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	536,452	29,248	
GGBA	536,452	29,248	
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	73,273		0
GSAA	73,273		0
10.328 / NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	4,729		0
GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (SUBAWARD # C0595B-G)	4,729		0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	122,824		0
BDAA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (202542-656)	47,264		0
GGBA	75,560		0
10.336 / VETERINARY SERVICES GRANT PROGRAM	11,426		0
GGBA	11,426		0
10.500 / COOPERATIVE EXTENSION SERVICE	528,057	183,297	
GGBA	377,186	179,754	
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (A22-0394-S004)	4,763		0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD # A21-0316-S001)	6,479		0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD AGREEMENT # A00-0983-S098)	14,111		0
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9000067402010)	3,543	3,543	
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9001573902004)	109,648		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (SUBAWARD# F9001573902012)	12,327		0
10.511 / SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	3,596,813		0
GGBA	3,596,813		0
10.514 / EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	494,180		0
GGBA	494,180		0
10.515 / RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	65,143		0
GGBA	64,427		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (629612)	716		0
10.525 / FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	182,428		0
BAAA	182,428		0
<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>			
10.093 / VOLUNTARY PUBLIC ACCESS AND HABITAT INCENTIVE PROGRAM	404,902		0
PMAA	404,902		0
10.902 / SOIL AND WATER CONSERVATION	1,165,656		791,079
BDAA	1,031,698		791,079
GGBA	17,372		0
GGBA / PASS-THROUGH FROM: AMERICAN FOREST FOUNDATION (AFF #2031)	116,586		0
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	134,522		0
BDAA	25,000		0
GGBA	99,688		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6342-0347-003)	9,834		0
10.NR193A750008G002 / NEXT GENERATION TECHNOLOGY FOR MONITORING EDGE-OF-FIELD WATER QUALITY IN ORGANIC AGRICULTURE	57,354		0
GGBA	57,354		0
10.NR213A750007C002 / ADVANCING SOIL HEALTH TECHNICAL ASSISTANCE IN THE REPUBLICAN RIVER WATERSHED (CO)	46,247		6,000
BDAA / PASS-THROUGH FROM: NATIONAL FISH AND WILDLIFE FOUNDATION (2004.21.072087)	46,247		6,000
<u>DEPARTMENT OF AGRICULTURE, RURAL UTILITIES SERVICE</u>			
10.855 / DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS	547,013		0
CAAA	250,534		0
GSAA	296,479		0
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>			
11.020 / CLUSTER GRANTS	105,225		0
GJKA	105,225		0
11.024 / BUILD TO SCALE	92,244		0
GSAA	92,244		0
<u>DEPARTMENT OF DEFENSE</u>			
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	285,806		0
GFEA	285,806		0
12.620 / TROOPS TO TEACHERS GRANT PROGRAM	14,232		0
DAAA	14,232		0
12.AWD-20-08-0240 / DEPARTMENT OF DEFENSE PROGRAMS	63,830		0
GFBA	63,830		0
12.N40192-17-2-8008 / RANGE FIRE MANAGEMENT PLANS FOR PROPOSED MARINE CORPS RANGES ON GUAM, TINIAN, AND PAGAN	5,259		0
GGBA	5,259		0
12.N62473-17-2-0003 / WILDLAND FIRE MANAGEMENT PLAN FOR MARINE CORPS BASE HAWAII INSTALLATIONS	866		0
GGBA	866		0
12.Subcontract #S20R0001-001; Study W81XWH20C0067 / EVALUATION OF STABLEPLATE RX AND STABLEPLASTM IN CANINE TRAUMA	877		0
GGBA / PASS-THROUGH FROM: BODEVET (SUBCONTRACT #S20R0001-001; STUDY W81XWH20C0067)	877		0
12.W911KB-15-2-0001 TO#0017 / MGT SPECIES BELUGA ACOUSTICAL MONITORING	52,491		0
GGBA	52,491		0
12.W911KB-15-2-0001 TO#0018 / MGT NUISANCE WILDLIFE, MGT SPECIES BELUGA PREY / SIXMILE SALMON ENUMERATION, MGT HABITAT FISHERY RESTORATION, MGT HABITAT FISHERY RESTORATION ENHANCEMENT	62,255		0
GGBA	62,255		0
12.W911KB-15-2-0001 TO#0026 / ENVIRONMENTAL GIS TASKS AFCEC/CZCA AT JBER IN ALASKA	267,140		0
GGBA	267,140		0
12.W911KB-15-2-0001 TO#0029 / NATURAL AND CULTURAL RESOURCES SUPPORT AT PACIFIC INSTALLATIONS, JOINT BASE PEARL HARBOR - HICKAM, HAWAII	98,202		0
GGBA	98,202		0
12.W911KB-15-2-0001 TO#0031 / BIOSECURITY AND INVASIVE SPECIES TECHNICAL EXPERTISE, WAKE ISLAND	154,500		0
GGBA	154,500		0
12.W911KB-15-2-0001 TO#0034 / FORT WAINWRIGHT SECTION 106 MITIGATION FOR TRAINING IMPACTS	30,450		0
GGBA	30,450		0
12.W911KB-15-2-0001 TO#0035 / FWA SECTION 106 ARCHAEOLOGICAL SITE MONITORING AND EVALUATION	38,376		0
GGBA	38,376		0
12.W911KB-15-2-0001 TO#0036 / ARNG ENVIRONMENTAL STRATEGIC CLEANUP PROGRAM SUPPORT SERVICES	784,368		0
GGBA	784,368		0
12.W911KB-15-2-0001 TO#0037 / AFCEC GIS SUPPORT MAPPING	417,539		0
GGBA	417,539		0
12.W911KB-15-2-0001 TO#0040 / INFORMATION TECHNOLOGY SUPPORT FOR ENVIRONMENTAL POLLUTION PREVENTION AND NATURAL AND CULTURAL RESOURCE MANAGEMENT PROGRAMS	157,968		0
GGBA	157,968		0
12.W911KB-15-2-0001 TO#0041 / SUSTAINABLE RANGE STUDY RICHARDSON, DONNELLY AND FORT WAINWRIGHT, ALASKA	646,818		0
GGBA	646,818		0
12.W911KB-15-2-001 TO#0028 / MGT HABITAT VEGETATIVE PLOT, JBER, ALASKA	30,577		0
GGBA	30,577		0
12.W912HQ17C0051 / INCORPORATING PHOTOPERIODISM IN INSECT PHENOLOGY MODELS WITH APPLICATION FOR BIOLOGICAL CONTROL OF WEEDS ON DOD	6,925		0
BDAA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (RM132A-A)	6,925		0
<u>DEPARTMENT OF DEFENSE, DEFENSE POW/MIA OFFICE</u>			
12.740 / PAST CONFLICT ACCOUNTING	155,647		0
GGBA / PASS-THROUGH FROM: HENRY M. JACKSON FOUNDATION (SUBAWARD # 5647)	155,647		0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE</u>			
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	7,336		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 P UJ529)	6,258		0
GFEA	1,078		0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY</u>			
12.005 / CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	23,824,835		1,855,401
GGBA	23,824,835		1,855,401
12.005 / COVID-19 - CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	11,313,849		0
GGBA	11,313,849		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
12.010 / YOUTH CONSERVATION SERVICES	18,037		0
GGBA	18,037		0
12.113 / STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	2,158,849		0
FEBA	2,158,849		0
12.114 / COLLABORATIVE RESEARCH AND DEVELOPMENT	123,519		0
GGBA	123,519		0
12.No. ESSA-EN2548-CSU-1 / MISSOURI RIVER RECOVERY MANAGEMENT PLAN ADAPTIVE MANAGEMENT DECISION SUPPORT SYSTEM	313,350		0
GGBA / PASS-THROUGH FROM: ESSA TECHNOLOGIES, LTD. (NO. ESSA-EN2548-CSU-1)	313,350		0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY</u>			
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	41,433,548		0
GGBA	41,433,548		0
12.300 / COVID-19 - BASIC AND APPLIED SCIENTIFIC RESEARCH	1,818,685		0
GGBA	1,818,685		0
<u>DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU</u>			
12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	2,720,350		0
OAAA	2,720,350		0
12.401 / NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	23,488,736		0
OAAA	23,488,736		0
12.HI-ENV-20-004 / HAWAII ARMY NATIONAL GUARD INTEGRATED WILDLAND FIRE MANAGEMENT PLAN	13,633		0
GGBA	13,633		0
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>			
12.902 / INFORMATION SECURITY GRANTS	396,469		0
GFCA	55,606		0
GFCA / PASS-THROUGH FROM: UNIVERSITY ENTERPRISES CORPORATION CSUSB (20-126)	209,641		0
GFBA	68,457		0
GTAA / PASS-THROUGH FROM: FORDHAM UNIVERSITY (FORD005730353)	62,765		0
12.903 / GENCYBER GRANTS PROGRAM	252,581		0
GFCA	183,209		0
GZAA	69,372		0
12.905 / CYBERSECURITY CORE CURRICULUM	1,096,715		602,540
GFCA	1,096,715		602,540
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>			
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	31,698		0
GFCA / PASS-THROUGH FROM: TECHNOLOGY STUDENT ASSOCIATION (20-078)	14,367		0
GFCA / PASS-THROUGH FROM: TECHNOLOGY STUDENT ASSOCIATION (22-070)	17,331		0
12.632 / COVID-19 - LEGACY RESOURCE MANAGEMENT PROGRAM	1,815,072		0
GGBA	1,815,072		0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	3,047,114		0
GGBA	3,047,114		0
<u>DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY</u>			
12.10 USC 2665 / SALE OF PUBLIC LAND & MATERIALS	549		549
WAAA	549		549
<u>DEPARTMENT OF EDUCATION</u>			
84.424 / STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	9,766,933		9,386,747
DAAA	9,766,933		9,386,747
84.425 / COVID-19 - EDUCATION STABILIZATION FUND	895,351,547		540,629,279
DAAA - 84.425D	347,531,880		345,038,121
DAAA - 84.425R	9,556,608		4,741,724
DAAA - 84.425U	179,265,383		178,956,053
DAAA - 84.425V	350,370		0
DAAA - 84.425W	598,634		570,712
EAAA - 84.425C	23,629,163		11,322,669
GFBA - 84.425E	25,455,396		0
GFBA - 84.425F	1,143,291		0
GFCA - 84.425E	7,787,870		0
GFCA - 84.425F	2,458,010		0
GFBA - 84.425E	21,442,430		0
GFBA - 84.425F	300,040		0
GFBA - 84.425M	1,450,467		0
GGBA - 84.425E	26,107,832		0
GGBA - 84.425F	200,000		0
GGJA - 84.425E	6,881,604		0
GGJA - 84.425F	4,064,258		0
GGJA - 84.425L	1,175,746		0
GGJA - 84.425P	216,291		0
GJBA - 84.425E	4,936,870		0
GJBA - 84.425F	2,503,018		0
GJBA - 84.425M	88,143		0
GJCA - 84.425E	6,137,764		0
GJCA - 84.425F	5,121,778		0
GJCA - 84.425L	135,100		0
GJDA - 84.425E	8,813,528		0
GJDA - 84.425F	6,775,208		0
GJDA - 84.425L	504,775		0
GJEA - 84.425E	14,472,759		0
GJEA - 84.425F	11,195,187		0
GJEA - 84.425M	209,490		0
GJFA - 84.425E	934,644		0
GJFA - 84.425F	622,928		0
GJFA - 84.425L	95,151		0
GJFA - 84.425P	515,056		0
GJFA - 84.425S	222,974		0
GJGA - 84.425E	614,428		0
GJGA - 84.425F	395,185		0
GJGA - 84.425L	49,308		0
GJHA - 84.425E	1,618,652		0
GJHA - 84.425F	1,323,471		0
GJHA - 84.425L	266,209		0
GJJA - 84.425E	7,764,732		0
GJJA - 84.425F	9,541,634		0
GJJA - 84.425M	1,225,525		0
GJKA - 84.425E	7,366,887		0
GJKA - 84.425F	6,784,176		0
GJKA - 84.425L	(717,397)		0
GJLA - 84.425E	7,400,696		0
GJLA - 84.425F	5,713,054		0
GJMA - 84.425C	18,925		0
GJMA - 84.425E	1,240,500		0
GJMA - 84.425F	62,013		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GJMA - 84.425L	48,063		0
GJRA - 84.425E	1,373,120		0
GJRA - 84.425F	258,267		0
GJTA - 84.425C / PASS-THROUGH FROM: CMC (84.425C)	79,327		0
GJTA - 84.425E	758,950		0
GJTA - 84.425F	614,534		0
GKAA - 84.425E	12,081,553		0
GKAA - 84.425F	16,723,183		0
GLAA - 84.425E	2,716,841		0
GSAA - 84.425E	4,301,846		0
GSAA - 84.425F	136,765		0
GSAA - 84.425L	868,570		0
GTAA - 84.425E	21,428,725		0
GTAA - 84.425F	20,938,002		0
GTAA - 84.425L	4,335,732		0
GWAA - 84.425E	2,090,181		0
GWAA - 84.425F	2,057,112		0
GYAA - 84.425E	2,829,808		0
GYAA - 84.425F	3,055,956		0
GYAA - 84.425L	565,751		0
GZAA - 84.425E	12,713,619		0
GZAA - 84.425F	11,779,798		0
GZAA - 84.425M	28,200		0
84.P335A180119 / CSU CCAMPIS	188,543		47,629
GGBA	188,543		47,629
<u>DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES</u>			
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	83,983		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD101210 (SUB00000438))	83,983		0
84.324 / RESEARCH IN SPECIAL EDUCATION	28,511		0
GKAA / PASS-THROUGH FROM: UNIVERSITY OF KANSAS (FY2019-004)	28,511		0
84.372 / STATEWIDE LONGITUDINAL DATA SYSTEMS	458,683		0
DAAA	458,683		0
<u>DEPARTMENT OF EDUCATION, OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION</u>			
84.002 / ADULT EDUCATION - BASIC GRANTS TO STATES	8,014,352		6,674,596
DAAA	7,845,916		6,674,596
GJTA	168,436		0
84.048 / CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	13,649,187		4,008,074
GJAA	13,649,187		4,008,074
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>			
84.004 / CIVIL RIGHTS TRAINING AND ADVISORY SERVICES (ALSO KNOWN AS EQUITY ASSISTANCE CENTERS)	1,568,035		0
GTAA	1,568,035		0
84.010 / TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	153,542,803		151,236,286
DAAA	153,542,803		151,236,286
84.011 / MIGRANT EDUCATION STATE GRANT PROGRAM	6,647,183		5,398,959
DAAA	6,647,183		5,398,959
84.013 / TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	466,250		466,250
DAAA	466,250		466,250
84.144 / MIGRANT EDUCATION COORDINATION PROGRAM	125,312		0
DAAA	125,312		0
84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM	1,187,226		0
GFBA	385,579		0
GTAA	432,106		0
GYAA	369,541		0
84.184 / SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	1,125,477		866,156
DAAA	1,125,477		866,156
84.196 / EDUCATION FOR HOMELESS CHILDREN AND YOUTH	910,124		783,816
DAAA	910,124		783,816
84.282 / CHARTER SCHOOLS	6,368,310		4,966,556
DAAA	5,605,148		4,966,556
DACA	763,162		0
84.287 / TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	11,774,735		11,118,909
DAAA	11,774,735		11,118,909
84.358 / RURAL EDUCATION	580,119		560,797
DAAA	580,119		560,797
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	10,914,391		9,764,770
DAAA	10,163,615		9,740,864
GFBA	437,186		0
GFCA	313,590		23,906
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	23,532,778		22,370,823
DAAA	23,459,033		22,370,823
GFEA / PASS-THROUGH FROM: STATE OF NEVADA DEPARTMENT OF EDUCATION (21-709-48250)	63,746		0
GGBA / PASS-THROUGH FROM: NATIONAL WRITING PROJECT (#03-CO03-SEED2019-REGIONAL)	9,999		0
84.369 / GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	5,555,907		0
DAAA	5,555,907		0
84.371 / COMPREHENSIVE LITERACY DEVELOPMENT	608,675		478,831
DAAA	608,675		478,831
<u>DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID</u>			
84.032 / FEDERAL FAMILY EDUCATION LOANS	150,502,900		0
GDAA	146,071,667		0
GKAA	4,431,233		0
84.037 / PERKINS LOANS CANCELLATIONS	326,213		0
GFBA	129,033		0
GFEA	197,180		0
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>			

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS	30,102		0
GFBA	30,102		0
84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD	79,694		0
GTAA	79,694		0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID	4,797,394		26,926
GFCA	79,732		26,926
GGJA	197,958		0
GJBA	166,514		0
GJCA	523,092		0
GJDA	436,702		0
GJEA	257,084		0
GJFA	365,502		0
GJGA	483,652		0
GJHA	417,693		0
GJKA	891,894		0
GJMA	221,053		0
GSAA	327,182		0
GTAA	429,336		0
84.103 / TRIO STAFF TRAINING PROGRAM	277,656		0
GCBA	277,656		0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	27,151		0
GFEA	27,151		0
84.220 / CENTERS FOR INTERNATIONAL BUSINESS EDUCATION	377,672		0
GFEA	377,672		0
84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	3,645,289		0
GAAA	3,598,596		0
GFCA	46,693		0
84.335 / CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	817,292		0
GFCA	89,856		0
GJBA	28,942		0
GJEA	296,455		0
GJJA	272,792		0
GJLA	63,135		0
GSAA	66,112		0
84.382 / STRENGTHENING MINORITY-SERVING INSTITUTIONS	210,502		0
GSAA	210,502		0
DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES			
84.126 / REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	48,437,009		115,953
KAAA	3,436,542		0
KAVA	45,000,467		115,953
84.129 / REHABILITATION LONG-TERM TRAINING	185,517		0
GKAA	185,517		0
84.160 / TRAINING INTERPRETERS FOR INDIVIDUALS WHO ARE DEAF AND INDIVIDUALS WHO ARE DEAF-BLIND	483,445		0
GKAA	483,445		0
84.177 / REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	419,321		389,543
KAAA	2,498		0
KAVA	416,823		389,543
84.181 / COVID-19 - SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	100		0
IHAA	100		0
84.181 / SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	7,127,445		5,089,510
IHAA	7,127,445		5,089,510
84.187 / SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	(121,268)		0
KAVA	(121,268)		0
84.323 / SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	1,174,391		423,872
DAAA	1,174,391		423,872
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	819,524		0
DAAA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (2100894476)	45,605		0
GFEA	173,847		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-127380056-A3)	49,498		0
GKAA	549,414		0
IHAA	1,160		0
84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	259,154		0
DAAA	166,305		0
DAAA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA (5109833)	5,686		0
GFEA / PASS-THROUGH FROM: HELEN KELLER NATIONAL CENTER FOR THE DEA (AWD-190894)	66,396		0
GFEA / PASS-THROUGH FROM: HELEN KELLER NATIONAL CENTER FOR THE DEA (AWD-190894 YR03)	20,767		0
DEPARTMENT OF ENERGY			
81.041 / STATE ENERGY PROGRAM	962,320		0
EFAA	962,320		0
81.042 / WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	7,418,986		6,565,951
EFAA	7,418,986		6,565,951
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	1,170,686		107,000
GGBA	1,170,686		107,000
81.0F-60222 / RADAR DEPLOYMENT FOR SURFACE ATMOSPHERE INTEGRATED LABORATORY	102,236		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (0F-60222)	102,236		0
81.106 / TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	27,851		0
RBAA / PASS-THROUGH FROM: WESTERN GOVERNORS ASSOCIATION (30-316-03H)	(5,067)		0
RBAA / PASS-THROUGH FROM: WESTERN INTERSTATE ENERGY BOARD (WEIB-CO-22)	32,918		0
81.136 / LONG-TERM SURVEILLANCE AND MAINTENANCE	753,141		0
FEEA	140,249		0
PKAA	612,892		0
81.CONTRACT NO. 240116 / INL ARCHITECTURAL INVENTORY UPDATE AND HISTORIC CONTEXT EXPANSION	107,876		0
GGBA / PASS-THROUGH FROM: BATTELLE ENERGY ALLIANCE, LLC (CONTRACT NO. 240116)	107,876		0
81.Subcontract No. 668784 / DUNE FAR DETECTOR COLD ELECTRONICS MECHANICAL PARTS.	19,074		0
GGBA	19,074		0
81.SUBCONTRACT NO. 684714 / DUNE PHOTON DETECTOR MODULES FOR CERN COLD BOX	605		0
GGBA	605		0
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
93.20-099 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	20,630		0
GFCA / PASS-THROUGH FROM: CHRISTOPHER AND DANA REEVE FOUNDATION (20-099)	20,630		0
93.AWD-21-02-0220 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	128,268		0
GFBA / PASS-THROUGH FROM: MENTAL HEALTH CTR BOULDER CNTY (AWD-21-02-0220)	128,268		0
93.GRAD PROGRAM ENHANC / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	(2,034)		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		
GFBA	(2,034)		0
93.OCG6388B / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	64,736		0
GFBA / PASS-THROUGH FROM: MENTAL HEALTH CTR BOULDER CNTY (OCG6388B)	64,736		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>			
93.086 / HEALTHY MARRIAGE PROMOTION AND RESPONSIBLE FATHERHOOD GRANTS	1,257,675		667,331
IHAA	1,257,675		667,331
93.087 / ENHANCE SAFETY OF CHILDREN AFFECTED BY SUBSTANCE ABUSE	300,921		38,702
JAAA	300,921		38,702
93.090 / GUARDIANSHIP ASSISTANCE	1,810,900		1,757,819
IHAA	1,810,900		1,757,819
93.092 / AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	1,046,135		349,239
IHAA	1,046,135		349,239
93.235 / TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	755,140		672,681
DAAA	755,140		672,681
93.434 / EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	11,407,882		210,419
IHAA	11,407,882		210,419
93.471 / COVID-19 - TITLE IV-E KINSHIP NAVIGATOR PROGRAM	493,547		493,424
IHAA	493,547		493,424
93.497 / COVID-19 - FAMILY VIOLENCE PREVENTION AND SERVICES/ SEXUAL ASSAULT/RAPE CRISIS SERVICES AND SUPPORTS	17,990		2,662
IHAA	17,990		2,662
93.499 / COVID-19 - LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM	3,121,271		2,874,939
IHAA	3,121,271		2,874,939
93.556 / COVID-19 - MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	208,333		157,476
IHAA	208,333		157,476
93.556 / MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	6,533,164		3,354,914
GFEA / PASS-THROUGH FROM: WASHINGTON STATE DEPARTMENT OF CHILDREN, (1865-55732_YR05)	389,786		0
IHAA	6,143,378		3,354,914
93.558 / COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	13,502,982		13,502,940
IHAA	13,502,982		13,502,940
93.558 / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	140,145,549		128,191,783
IHAA	140,145,549		128,191,783
93.563 / CHILD SUPPORT ENFORCEMENT	54,467,783		48,792,118
IHAA	54,467,783		48,792,118
93.564 / CHILD SUPPORT ENFORCEMENT RESEARCH	352,951		0
IHAA	352,951		0
93.566 / REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	26,195,498		17,052,464
IHAA	26,195,498		17,052,464
93.568 / COVID-19 - LOW-INCOME HOME ENERGY ASSISTANCE	70,632,612		67,761,415
IHAA	70,632,612		67,761,415
93.568 / LOW-INCOME HOME ENERGY ASSISTANCE	60,809,793		42,337,922
IHAA	60,809,793		42,337,922
93.569 / COMMUNITY SERVICES BLOCK GRANT	6,951,215		6,667,415
NLAA	6,951,215		6,667,415
93.569 / COVID-19 - COMMUNITY SERVICES BLOCK GRANT	4,195,816		4,044,580
NLAA	4,195,816		4,044,580
93.576 / REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS	140,624		138,438
IHAA	140,624		138,438
93.583 / REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM	735,203		732,278
IHAA	735,203		732,278
93.586 / STATE COURT IMPROVEMENT PROGRAM	212,482		0
JAAA	212,482		0
93.590 / COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	965,684		368,432
IHAA	965,684		368,432
93.590 / COVID-19 - COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	63,911		0
IHAA	63,911		0
93.592 / FAMILY VIOLENCE PREVENTION AND SERVICES/DISCRETIONARY	561,282		116,515
GFBA	561,282		116,515
93.597 / GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	134,257		0
JAAA	134,257		0
93.599 / CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	576,238		0
IHAA	576,238		0
93.599 / COVID-19 - CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	616,375		0
IHAA	616,375		0
93.603 / ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	910,637		0
IHAA	910,637		0
93.643 / CHILDREN'S JUSTICE GRANTS TO STATES	248,935		0
IHAA	248,935		0
93.645 / COVID-19 - STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	323,207		323,207
IHAA	323,207		323,207
93.645 / STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	5,402,050		3,827,125
IHAA	5,402,050		3,827,125
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	284,167		43,750
GFEA / PASS-THROUGH FROM: MCKING CONSULTING CORPORATION (UCDCN-02-4574_AMD05)	119,369		0
GFEA / PASS-THROUGH FROM: MCKING CONSULTING CORPORATION (UCDCN-02-4574_MOD05)	39,231		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE COUNTY (1059347-001)	(1,969)		0
IHAA	127,536		43,750
93.658 / FOSTER CARE TITLE IV-E	81,673,605		66,440,269
IHAA	81,673,605		66,440,269
93.659 / ADOPTION ASSISTANCE	23,757,959		23,547,015
IHAA	23,757,959		23,547,015
93.667 / SOCIAL SERVICES BLOCK GRANT	26,924,941		20,436,971
IHAA	26,924,941		20,436,971
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS	631,808		0
IHAA	631,808		0
93.669 / COVID-19 - CHILD ABUSE AND NEGLECT STATE GRANTS	9,876		0
IHAA	9,876		0
93.671 / COVID-19 - FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	259,396		111,706
IHAA	259,396		111,706
93.671 / FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	1,687,636		1,581,753
IHAA	1,687,636		1,581,753
93.674 / COVID-19 - JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	1,963,878		1,424,158
IHAA	1,963,878		1,424,158
93.674 / JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	1,134,457		996,425
IHAA	1,134,457		996,425
93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING	104,525		0
GFEA	104,525		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING</u>			
93.041 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	66,634		66,634
IHAA	66,634		66,634
93.042 / COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	107,359		107,359
IHAA	107,359		107,359
93.042 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	304,588		304,588
IHAA	304,588		304,588
93.043 / COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	560,784		560,784
IHAA	560,784		560,784
93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	342,954		342,464
IHAA	342,954		342,464
93.047 / SPECIAL PROGRAMS FOR THE AGING, TITLE VI, PART A, GRANTS TO INDIAN TRIBES, PART B, GRANTS TO NATIVE HAWAIIANS	8,137,279		7,999,546
IHAA	8,137,279		7,999,546
93.048 / COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	527,102		454,990
IHAA	527,102		454,990
93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	398,668		113,245
KAVA	116,704		0
SFAA	281,964		113,245
93.052 / COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	1,698,803		1,676,024
IHAA	1,698,803		1,676,024
93.052 / NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	3,427,352		3,290,066
IHAA	3,427,352		3,290,066
93.071 / MEDICARE ENROLLMENT ASSISTANCE PROGRAM	300,513		300,513
SFAA	300,513		300,513
93.072 / LIFESPAN RESPITE CARE PROGRAM	199,213		196,669
IHAA	199,213		196,669
93.234 / TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM	70,723		0
IHAA	70,723		0
93.324 / STATE HEALTH INSURANCE ASSISTANCE PROGRAM	455,985		244,687
SFAA	455,985		244,687
93.369 / ACL INDEPENDENT LIVING STATE GRANTS	257,432		218,921
KAAA	(378)		0
KAVA	257,810		218,921
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	455,936		0
KAAA	21,392		0
KAVA	434,544		0
93.464 / ACL ASSISTIVE TECHNOLOGY	415,488		0
GFEA	415,488		0
93.630 / COVID-19 - DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	568		0
IHAA	568		0
93.630 / DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	805,893		70,550
IHAA	805,893		70,550
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	371,352		0
GFEA	371,352		0
93.747 / COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	1,074,932		1,026,197
IHAA	1,074,932		1,026,197
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY</u>			
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	89,391		0
GFEA	85,470		0
GFEA / PASS-THROUGH FROM: OAKLAND CHILDREN'S HOSPITAL (MARSH A 807372.UCOLDEN)	3,921		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION</u>			
93.065 / LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH LABORATORY INFRASTRUCTURE	138,307		0
FHCA	138,307		0
93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	201,101		0
FHLA	201,101		0
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	9,148,550		7,000,914
FHCA	9,148,550		7,000,914
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	1,219,776		81,622
FEFA	1,219,776		81,622
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	8,130		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E3663)	2,402		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E3663A)	5,728		0
93.079 / COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	70,877		0
FHLA	70,877		0
93.116 / PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	633,112		112,251
FHCA	633,112		112,251
93.136 / COVID-19 - INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	92,710		88,988
FHLA	92,710		88,988
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	7,384,464		3,423,864
FEFA	7,636		0
FHIA	278,389		0
FHLA	7,076,087		3,423,864
FHLA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5116329)	22,352		0
93.197 / CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN	822,597		0
FEFA	822,597		0
93.240 / STATE CAPACITY BUILDING	369,488		0
FEFA	369,488		0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	2,428,250		893,998
FHCA	102,535		0
GFEA	1,834,853		828,013
GGBA	490,862		65,985
93.268 / COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	25,436,129		11,298,013
FHCA	25,436,129		11,298,013
93.268 / IMMUNIZATION COOPERATIVE AGREEMENTS	63,953,967		1,902,347
FHCA	63,953,967		1,902,347
93.270 / VIRAL HEPATITIS PREVENTION AND CONTROL	283,361		0
FHOA	283,361		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	72,609		0
FHOA	70,412		0
GFEA	2,197		0
93.283 / COVID-19 - CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	409,169		10,821
FHOA	409,169		10,821
93.305 / PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	1,575,877		84,000
FHLA	1,575,877		84,000
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	639,596		0
GFBA	639,596		0
93.317 / COVID-19 - EMERGING INFECTIONS PROGRAMS	1,438,207		0
FHCA	1,438,207		0
93.317 / EMERGING INFECTIONS PROGRAMS	3,277,860		644,192
FHCA	3,277,860		644,192
93.323 / COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	174,702,711		71,427,560
FHCA	174,702,711		71,427,560
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	4,282,092		1,859,210
FHCA	4,282,092		1,859,210
93.334 / THE HEALTHY BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS	333,336		77,063
FHLA	333,336		77,063
93.336 / BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	468,270		0
FHIA	468,270		0
93.354 / COVID-19 - PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	6,002,967		3,304,780
FHCA	6,002,967		3,304,780
93.366 / STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	514,562		113,227
FHLA	514,562		113,227
93.391 / COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	1,486,408		0
FHCA	1,486,408		0
93.421 / COVID-19 - STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	64,262		0
GFEA / PASS-THROUGH FROM: COUNCIL OF STATE AND TERRITORIAL EPIDEMI (NU38OT000297-02)	64,262		0
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	915,986		487,325
FHLA / PASS-THROUGH FROM: ASSOCIATION OF STATE AND TERRITORIAL HEALTH OFFICIALS (N/A)	504,332		390,152
FHLA / PASS-THROUGH FROM: NATIONAL ASSOCIATION OF CHRONIC DISEASE DIRECTORS (2732021)	151,561		97,173
GFEA / PASS-THROUGH FROM: NATL ASSN OF CHRONIC DISEASE DIRECTORS (210401)	30,800		0
GFEA / PASS-THROUGH FROM: NATL ASSN OF CHRONIC DISEASE DIRECTORS (220217 NCE PRE)	97,060		0
GFEA / PASS-THROUGH FROM: NATL ASSN OF CHRONIC DISEASE DIRECTORS (220224 NCE01 PRE)	112,000		0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-0511 AMD02)	20,233		0
93.426 / IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	1,641,010		451,956
FHLA	1,641,010		451,956
93.430 / PPHF 2018: PREVENTION HEALTH AND HEALTH SERVICES - STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH - FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	45,366		0
GFEA / PASS-THROUGH FROM: NATIONAL COUNCIL OF BEHAVIORAL HEALTH (2405.0002 AMD03)	45,366		0
93.435 / INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE-	1,469,695		202,789
FHLA	1,469,695		202,789
93.436 / WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	743,689		404,498
FHLA	743,689		404,498
93.439 / STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)	585,892		37,594
FHLA	585,892		37,594
93.478 / PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES	320,985		9,559
FHLA	320,985		9,559
93.752 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	16,779		0
FHLA	16,779		0
93.755 / SURVEILLANCE FOR DISEASES AMONG IMMIGRANTS AND REFUGEES FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	129,374		9,590
IHAA	129,374		9,590
93.800 / ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	711,884		145,582
FHLA	711,884		145,582
93.898 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	4,955,730		2,625,811
FHLA	4,955,730		2,625,811
93.940 / HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	5,441,740		2,346,337
FHOA	5,441,740		2,346,337
93.944 / HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	435,347		405,374
FHOA	435,347		405,374
93.946 / COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	217,404		0
FHIA	156,939		0
FHIA / PASS-THROUGH FROM: TRAILHEAD INSTITUTE (CPCQC_CDPHE 2018)	10,638		0
FHLA	49,827		0
93.977 / COVID-19 - SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	910,473		55,323
FHCA	910,473		55,323
93.977 / SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	1,328,474		199,398
FHCA	1,328,474		199,398
93.981 / COVID-19 - IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	342,510		0
DAAA	342,510		0
93.981 / IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	288,715		93,925
DAAA	288,715		93,925
93.991 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	1,599,840		617,623
FAAA	1,599,840		617,623

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>			
93.423 / 1332 STATE INNOVATION WAIVERS	181,213,878		181,180,879
SFAA	181,213,878		181,180,879
93.639 / COVID-19 - SECTION 9813: STATE PLANNING GRANTS FOR QUALIFYING COMMUNITY-BASED MOBILE			
CRISIS INTERVENTION SERVICES	163,000		0
UHAA	163,000		0
93.687 / MATERNAL OPIOID MISUSE MODEL	390,562		0
UHAA	390,562		0
93.767 / CHILDREN'S HEALTH INSURANCE PROGRAM	222,691,305		1,042,595
UHAA	222,691,305		1,042,595
93.767 / COVID-19 - CHILDREN'S HEALTH INSURANCE PROGRAM	11,279,122		0
UHAA	11,279,122		0
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	253,348		0
FHCA	253,348		0
93.791 / COVID-19 - MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	230		0
UHAA	230		0
93.791 / MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	995,669		0
UHAA	995,669		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</u>			
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	377,810		0
BIAA	130,406		0
FEFA	285		0
FEFA / PASS-THROUGH FROM: ASSOC OF FOOD AND DRUG (G-ME-2004-02295)	20,508		0
FHCA	177,264		0
GGBA	49,347		0
93.367 / FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE			
MANUFACTURED FOOD REGULATORY PROGRAMS	213,550		0
FEFA	213,550		0
93.876 / ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	58,351		0
FHCA	58,351		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>			
93.059 / TRAINING IN GENERAL, PEDIATRIC, AND PUBLIC HEALTH DENTISTRY	15,438		0
GJKA	15,438		0
93.107 / AREA HEALTH EDUCATION CENTERS	994,690		774,800
GFEA	994,690		774,800
93.107 / COVID-19 - AREA HEALTH EDUCATION CENTERS	77		71
GFEA	77		71
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	1,842,096		526,285
FHLA	661,662		526,285
FHLA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S008)	4,102		0
FHLA / PASS-THROUGH FROM: TRUSTEES OF BOSTON UNIVERSITY (4500003644)	5,369		0
GFEA	870,040		0
GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-158-20-02)	(76)		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S007-A01)	39,134		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S008_AMD05)	201,340		0
GFEA / PASS-THROUGH FROM: TEXAS HEALTH INSTITUTE (AWD110026)	192		0
IHAA	60,333		0
93.117 / PREVENTIVE MEDICINE RESIDENCY	453,519		34,509
GFEA	453,519		34,509
93.130 / COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF			
PRIMARY CARE OFFICES	248,838		0
FHLA	248,838		0
93.145 / HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	710,121		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11356 AMD02)	7,188		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11356 AMD04)	236,188		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11357 AMD02)	2,667		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11357 AMD04)	458,792		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12082 AMD01)	5,286		0
93.165 / GRANTS TO STATES FOR LOAN REPAYMENT	1,037,625		0
FHLA	1,037,625		0
93.236 / GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	662,734		254,889
FHLA	662,734		254,889
93.251 / EARLY HEARING DETECTION AND INTERVENTION	262,341		0
IHAA	262,341		0
93.266 / HEALTH SYSTEMS STRENGTHENING AND HIV/AIDS PREVENTION, CARE AND TREATMENT UNDER THE			
PRESIDENT'S EMERGENCY PLAN FOR AIDS RELIEF	153,619		0
GFEA	153,619		0
93.359 / NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	784,454		246,141
GFEA	(162)		0
GFEA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G144-19-W7224 AMD02)	(1,212)		0
GFEA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G144-19-W7224_AMD03)	8,836		0
GYAA / PASS-THROUGH FROM: VALLEY WIDE HEALTH SYSTEMS, INC. (MOU)	50,220		0
GZAA	726,772		246,141
93.365 / SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	60,644		0
GFEA / PASS-THROUGH FROM: CENTER FOR INHERITED BLOOD DISORDERS (84-6000555)	(49)		0
GFEA / PASS-THROUGH FROM: CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2014HRSA-CO-08)	35,749		0
GFEA / PASS-THROUGH FROM: CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2014HRSA-UCD-7)	24,944		0
93.498 / COVID-19 - PROVIDER RELIEF FUND	535		0
GKAA	535		0
93.516 / PUBLIC HEALTH TRAINING CENTERS PROGRAM	868,374		325,567
GFEA	868,374		325,567
93.732 / COVID-19 - MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	415,057		0
GTAA	415,057		0
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	213,519		74,346
GTAA	213,519		74,346
93.822 / HEALTH CAREERS OPPORTUNITY PROGRAM	541,071		0
GTAA	541,071		0
93.870 / COVID-19 - MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	323,185		317,273
IHAA	323,185		317,273
93.870 / MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	7,738,709		6,924,175
IHAA	7,738,709		6,924,175
93.884 / GRANTS FOR PRIMARY CARE TRAINING AND ENHANCEMENT	389,607		60,940
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A17-0284-S005)	29,798		0
GZAA	359,809		60,940
93.917 / HIV CARE FORMULA GRANTS	14,748,018		8,080,554
FHOA	14,748,018		8,080,554
93.924 / RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP			
GRANTS	288,722		198,019
GFEA	288,722		198,019
93.928 / SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	6,586		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES		SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
FHOA / PASS-THROUGH FROM: NATIONAL ALLIANCE OF STATE AND TERRITORIAL AIDS DIRECTORS (NASTAD) (COOPERATIVE AGREEMENT)	6,586		0
93.994 / MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	7,318,854		3,880,006
FHLA	7,318,974		3,880,006
GFEA / PASS-THROUGH FROM: ASSOCIATION OF UNIVERSITY CNTRS ON DISAB (AWD-212052)	(120)		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>			
93.284 / INJURY PREVENTION PROGRAM FOR AMERICAN INDIANS AND ALASKAN NATIVES COOPERATIVE AGREEMENTS	340,171		0
GFEA	340,171		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR HEALTH</u>			
93.217 / FAMILY PLANNING SERVICES	4,881,090		4,233,053
FHLA	4,881,090		4,233,053
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</u>			
93.817 / COVID-19 - HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	481,712		435,722
FHCA	481,712		435,722
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	229,896		192,998
FHCA	229,896		192,998
93.889 / COVID-19 - NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	1,666,743		1,630,397
FHCA	1,666,743		1,630,397
93.889 / NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	3,231,991		2,143,666
FHCA	3,231,991		2,143,666
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>			
93.104 / COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	2,516,580		1,780,956
IHAA	2,516,580		1,780,956
93.150 / PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	866,614		863,472
IHAA	866,614		863,472
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	6,483,586		3,758,326
DAAA	1,220,234		918,688
FHLA	2,080,563		981,734
GFEA	315,920		31,493
GJCA	129,944		0
GTAA	15,473		0
IHAA	36,175		0
JAAA	2,053,252		1,826,411
93.665 / COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	3,530,531		2,128,356
FHLA	508,939		19,003
GFEA / PASS-THROUGH FROM: DENVER DEPT OF HUMAN SERVICES (22 IHJA 170373_HO)	51,276		0
GGBA	320,094		11,343
IHAA	2,650,222		2,098,010
93.788 / OPIOID STR	21,274,128		13,887,982
GFEA	240,339		0
IHAA	21,033,789		13,887,982
93.958 / BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	13,654,755		10,603,080
IHAA	13,654,755		10,603,080
93.958 / COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	10,115,550		7,663,086
IHAA	10,115,550		7,663,086
93.959 / BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	26,730,092		23,132,880
IHAA	26,730,092		23,132,880
93.959 / COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	7,625,582		3,576,956
IHAA	7,625,582		3,576,956
93.982 / COVID-19 - MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	5,155,820		4,662,664
FHCA	5,155,820		4,662,664
93.982 / MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	132,337		127,876
FHCA	132,337		127,876
93.Contract for Services dated 9/30/2020 / COLORADO CHILDREN'S CONGREGATE CARE RESILIENCY OPPORTUNITY PROJECT (CROP) Y05	115,667		0
GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPARTMENT OF HUMAN SERVICES (CONTRACT FOR SERVICES DATED 9/30/2020)	115,667		0
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
97.EMW-2021-GR-00055 / DEPARTMENT OF HOMELAND SECURITY PROGRAMS	116,071		0
GFBA	116,071		0
<u>DEPARTMENT OF HOMELAND SECURITY, COUNTERING WEAPONS OF MASS DESTRUCTION</u>			
97.091 / HOMELAND SECURITY BLOWWATCH PROGRAM	270,523		0
FAAA	270,523		0
97.20CWDSTC00009 / SECURING THE CITIES	48,113		0
RBAA / PASS-THROUGH FROM: CITY OF DENVER OFFICE OF EMERGENCY MANAGEMENT (4-11-2022)	48,113		0
<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
97.008 / NON-PROFIT SECURITY PROGRAM	678,944		678,944
RFAA	678,944		678,944
97.023 / COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	1,312		0
PDAA	1,312		0
97.029 / FLOOD MITIGATION ASSISTANCE	25,133		14,821
RFAA	25,133		14,821
97.032 / CRISIS COUNSELING	53,925		0
RFAA	53,925		0
97.036 / COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	1,407,607,840		47,035,376
FHCA	723,237,223		0
RFAA	684,370,617		47,035,376
97.036 / DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	122,357,279		17,030,860
FAAA	98,462,084		0
RFAA	23,895,195		17,030,860
97.039 / HAZARD MITIGATION GRANT	554,389		100,578
RFAA	554,389		100,578
97.040 / CHEMICAL STOCKPILE EMERGENCY PREPAREDNESS PROGRAM	7,042,975		5,510,284
RFAA	7,042,975		5,510,284
97.041 / NATIONAL DAM SAFETY PROGRAM	112,926		40,701
PEAA	112,926		40,701
97.042 / COVID-19 - EMERGENCY MANAGEMENT PERFORMANCE GRANTS	100,108		33,415
RFAA	100,108		33,415
97.042 / EMERGENCY MANAGEMENT PERFORMANCE GRANTS	5,370,451		3,139,101
RFAA	5,370,451		3,139,101
97.043 / STATE FIRE TRAINING SYSTEMS GRANTS	19,114		0
RCAA	19,114		0
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	136,443		0
RCAA	136,443		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		
97.045 / COOPERATING TECHNICAL PARTNERS	4,781,196		0
PDA	4,781,196		0
97.047 / BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES	5,767,152		5,551,652
RFA	5,767,152		5,551,652
97.050 / PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	(13,229,514)		0
KABA	(13,229,514)		0
97.067 / HOMELAND SECURITY GRANT PROGRAM	6,502,855		5,468,559
RFA	6,502,855		5,468,559
97.DR-4581-CO / FEM22, FY2022 FEMA GRANT -CRYSTAL MOUNTAIN - FENCE & GATE REPLACEME	7,376		0
PCA	7,376		0
97.FEMA-5246-FM-CO / S.1 STATE PUBLIC ASSISTANCE GRANT	3,625,709		0
RCA	3,625,709		0
97.FEMA-5247-FM-CO / S.1 STATE PUBLIC ASSISTANCE GRANT	221,132		0
RCA	221,132		0
97.FEMA-5249-FM-CO / S.1 STATE PUBLIC ASSISTANCE GRANT	233,500		0
RCA	233,500		0
97.FEMA-5335-FM-CO / S.1 STATE PUBLIC ASSISTANCE GRANT	233,394		0
RCA	233,394		0
DEPARTMENT OF HOMELAND SECURITY, U.S. CITIZENSHIP AND IMMIGRATION SERVICES			
97.010 / CITIZENSHIP EDUCATION AND TRAINING	31,339		0
GJCA / PASS-THROUGH FROM: COLORADO AFRICAN ORGANIZATION AND LUTHERAN SOCIAL SERVICES OF COLORADO (PROJECT 134819)	31,339		0
DEPARTMENT OF HOMELAND SECURITY, U.S. COAST GUARD			
97.012 / BOATING SAFETY FINANCIAL ASSISTANCE	1,390,949		0
PMA	1,390,949		0
DEPARTMENT OF HOMELAND SECURITY, U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT			
97.COCSP4100 / IMMIGRATION AND CUSTOM ENFORCEMENT	57,469		0
RBAA	57,469		0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
14.80128 / DHA/SUN VALLEY CNI 07/01/18-12/31/2	1,303		0
GTAA / PASS-THROUGH FROM: DENVER HOUSING AUTHORITY (80128)	1,303		0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT			
14.228 / COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	9,666,283		8,927,499
NHAA	4,327,201		3,851,873
NLAA	5,339,082		5,075,626
14.228 / COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	718,270		649,648
NLAA	718,270		649,648
14.231 / COVID-19 - EMERGENCY SOLUTIONS GRANT PROGRAM	19,275,940		18,562,291
NHAA	19,275,940		18,562,291
14.231 / EMERGENCY SOLUTIONS GRANT PROGRAM	2,262,583		2,169,307
NHAA	2,262,583		2,169,307
14.239 / HOME INVESTMENT PARTNERSHIPS PROGRAM	9,555,152		8,524,194
NHAA	9,555,152		8,524,194
14.241 / COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	92,155		92,155
NHAA	92,155		92,155
14.241 / HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	816,312		791,986
NHAA	816,312		791,986
14.267 / CONTINUUM OF CARE PROGRAM	8,266,822		1,661,253
NHBA	8,266,822		1,661,253
14.275 / HOUSING TRUST FUND	4,254,141		3,879,968
NHAA	4,254,141		3,879,968
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY			
14.401 / FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL	643,618		0
SDAA	643,618		0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER			
14.171 / MANUFACTURED HOME DISPUTE RESOLUTION	15,525		0
NHAA	15,525		0
14.326 / PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES	1,065,551		0
NHBA	1,065,551		0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING			
14.896 / FAMILY SELF-SUFFICIENCY PROGRAM	65,003		49,715
NHBA	65,003		49,715
DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE ASSISTANCE			
16.034 / COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	3,802,223		3,282,936
RDAA	3,802,223		3,282,936
16.2018-CZ-BX-0018 / EVAL OF BEXAR CO REENTRY	38,234		0
GKAA / PASS-THROUGH FROM: BEXAR COUNTY, TX (2018-CZ-BX-0018)	38,234		0
16.741 / DNA BACKLOG REDUCTION PROGRAM	278,651		0
REAA	278,651		0
16.742 / PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	110,711		54,626
RDAA	110,711		54,626
16.820 / POSTCONVICTION TESTING OF DNA EVIDENCE	28,621		0
GFBA	28,621		0
DEPARTMENT OF JUSTICE, CRIMINAL DIVISION			
16.922 / EQUITABLE SHARING PROGRAM	15,549		0
LAAA	15,121		0
RBAA	428		0
DEPARTMENT OF JUSTICE, DRUG ENFORCEMENT ADMINISTRATION			
16.D-19-OM-0013/OCDETF / ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCE	47,935		0
RBAA	47,935		0
16.G18RM0018A/OCDETF / ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCE	21,250		0
REAA	21,250		0
DEPARTMENT OF JUSTICE, FEDERAL BUREAU OF INVESTIGATION			
16.50D-DN-A6194333 / SAFE STREETS TASK FORCE	30,041		0
RBAA	30,041		0
16.66F-DN-A53538-D / JOINT TERRORISM TASK FORCE	14,313		0
RBAA	14,313		0
16.9A-DN-A-62491 / SAFE STREETS TASK FORCE	3,439		0
REAA	3,439		0
DEPARTMENT OF JUSTICE, NATIONAL INSTITUTE OF JUSTICE			
16.2018-R2-CX-0017 / AERIEL BELK: USING MACHINE LEARNING METHODS TO ESTIMATE THE POSTMORTEM INTERVAL USING MICROBIAL GENOMIC DATA SETS	9,251		0
GGBA	9,251		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
16.2018-R2-CX-0018 / HEATHER DEEL: ESTIMATING THE POSTMORTEM INTERVAL AT LONGER TIMESCALES			
USING BONE	38,028		0
GGBA	38,028		0
<u>DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS</u>			
16.320 / SERVICES FOR TRAFFICKING VICTIMS	129,644		0
IHAA	129,644		0
16.321 / ANTITERRORISM EMERGENCY RESERVE	501,131		501,131
RDA	501,131		501,131
16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION	300,407		0
RDA	300,407		0
16.554 / NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	214,264		51,562
RDA	214,264		51,562
16.575 / CRIME VICTIM ASSISTANCE	47,145,472		40,814,525
GFEA / PASS-THROUGH FROM: OFFICE FOR VICTIMS OF CRIME (2020-VA-21-571-00)	373,806		96,543
RDA	46,771,666		40,717,982
16.576 / CRIME VICTIM COMPENSATION	1,580,665		1,361,223
RDA	1,580,665		1,361,223
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	321,154		70,673
IHAA	84,154		70,673
RDA	237,000		0
16.585 / DRUG COURT DISCRETIONARY GRANT PROGRAM	731,908		0
JAA	731,908		0
16.593 / RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	168,867		0
RDA	168,867		0
16.609 / PROJECT SAFE NEIGHBORHOODS	182,002		117,775
RDA	182,002		117,775
16.726 / JUVENILE MENTORING PROGRAM	(22,241)		0
GFEA / PASS-THROUGH FROM: AURORA MENTAL HEALTH CENTER (AWD-122249)	(60,162)		0
GGBA / PASS-THROUGH FROM: NATIONAL 4-H COUNCIL (JJ&DP AWARD # 2020-JU-FX-0031)	37,921		0
16.735 / PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	53,530		0
CAA	53,530		0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	2,730,991		2,279,979
RDA	2,730,991		2,279,979
16.745 / CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	72,768		0
RDA	72,768		0
16.750 / SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	44,003		30,489
RDA	44,003		30,489
16.751 / EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	91,634		0
RDA	91,634		0
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	402,632		238,784
FHAA	163,848		0
SJAA	238,784		238,784
16.827 / JUSTICE REINVESTMENT INITIATIVE	48,135		0
RDA	48,135		0
16.834 / DOMESTIC TRAFFICKING VICTIM PROGRAM	43,117		0
RDA	43,117		0
16.838 / COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	921,027		316,673
FHAA	921,027		316,673
16.839 / STOP SCHOOL VIOLENCE	395,070		294,207
RFAA	395,070		294,207
<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN</u>			
16.017 / SEXUAL ASSAULT SERVICES FORMULA PROGRAM	625,106		558,913
RDA	625,106		558,913
16.021 / JUSTICE SYSTEMS RESPONSE TO FAMILIES	88,419		0
JAA / PASS-THROUGH FROM: TESSA (TESA 2019-FJ-AX-0010)	88,419		0
16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE	76,863		0
GFEA	76,863		0
16.588 / VIOLENCE AGAINST WOMEN FORMULA GRANTS	1,946,874		1,653,017
RDA	1,946,874		1,653,017
16.590 / GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	485,212		406,920
JAA	164,428		95,640
RDA	320,784		311,280
<u>DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS</u>			
17.002 / LABOR FORCE STATISTICS	1,222,877		0
KAA	172,217		0
KAFA	1,050,660		0
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
17.225 / UNEMPLOYMENT INSURANCE	1,145,539,966		433,577
KAA	6,710,470		0
KABA	1,138,296,685		0
KADA	433,577		433,577
KARA	99,234		0
17.235 / SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	796,760		768,771
IHAA	796,760		768,771
17.245 / TRADE ADJUSTMENT ASSISTANCE	1,977,015		1,303,303
KAA	71,627		0
KADA	1,860,050		1,303,303
KARA	45,338		0
17.261 / WIOA PILOTS, DEMONSTRATIONS, AND RESEARCH PROJECTS	110,000		110,000
KADA	110,000		110,000
17.268 / H-1B JOB TRAINING GRANTS	2,825,683		0
GAA	1,854,783		0
GFCA	637,839		0
GJAA	333,061		0
17.270 / REENTRY EMPLOYMENT OPPORTUNITIES	1,060,047		442,312
KAA	8,941		0
KADA	1,051,106		442,312
17.271 / WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	116,154		0
KAA	21,962		0
KADA	94,192		0
17.273 / TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	267,353		18,890
KAA	17,154		0
KADA	169,446		18,890
KARA	80,753		0
17.277 / WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	6,061,214		3,900,404
KAA	65,863		0
KADA	4,205,064		3,851,773
KARA	1,790,287		48,631
17.285 / APPRENTICESHIP USA GRANTS	1,026,742		621,369
KAA	22,742		0
KADA	316,685		270,418

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
KAPP	687,315		350,951
<u>DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION</u>			
17.602 / MINE HEALTH AND SAFETY EDUCATION AND TRAINING	162,250		0
PKAA	162,250		0
17.603 / BROOKWOOD-SAGO GRANT	64,391		0
PKAA	64,391		0
<u>DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</u>			
17.502 / OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS	104,760		0
GJLA	104,760		0
17.504 / CONSULTATION AGREEMENTS	1,051,491		0
GGBA	1,051,491		0
<u>DEPARTMENT OF LABOR, VETERAN'S EMPLOYMENT AND TRAINING SERVICE</u>			
17.804 / LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	(114,556)		0
KADA	(114,556)		0
<u>DEPARTMENT OF LABOR, WOMENS BUREAU</u>			
17.700 / WOMEN'S BUREAU	94,319		0
FHLA	94,319		0
<u>DEPARTMENT OF STATE, BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS</u>			
19.401 / ACADEMIC EXCHANGE PROGRAMS - SCHOLARS	42,643		0
GGBA / PASS-THROUGH FROM: INSTITUTE OF INTERNATIONAL EDUCATION (3000240793)	42,643		0
<u>DEPARTMENT OF STATE, BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS</u>			
19.703 / CRIMINAL JUSTICE SYSTEMS	1,571,758		0
CAAA	1,571,758		0
<u>DEPARTMENT OF STATE, OFFICE OF THE UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS</u>			
19.040 / PUBLIC DIPLOMACY PROGRAMS	5,435		0
GFEA	5,435		0
<u>DEPARTMENT OF THE INTERIOR</u>			
15.140L1718P0042 / 8P0042 140L1718P0042 CPW WATER AUGMENTATION LEASE	9,430		0
PMAA	9,430		0
15.140D0421P0129 / DEPARTMENT OF THE INTERIOR PROGRAMS	29,480		0
GFBA	29,480		0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>			
15.140R4018P0075 / 8P0075, HYDRA DATA COLLECTION 140R4018P0075	29,918		0
PEAA	29,918		0
15.14X5016, 14X5032, 14X5044 / TAYLOR GRAZING	79,958		79,958
WAAA	79,958		79,958
15.14X5133 / SALE OF PUBLIC LAND & MATERIALS	44,193		44,193
WAAA	44,193		44,193
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	24,632		0
GCAA	24,632		0
15.225 / RECREATION AND VISITOR SERVICES	252,291		0
GFEA	27,135		0
GWAA	152,556		0
GZAA	17,818		0
GZAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (UAF 18-0060)	30,417		0
PMAA	24,365		0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	30,720		0
PMAA / PASS-THROUGH FROM: NATION FISH AND WILDLIFE FOUNDATION (250620068163)	30,720		0
15.232 / JOINT FIRE SCIENCE PROGRAM	154,333		10,042
GGBA	154,333		10,042
15.233 / FOREST AND WOODLANDS RESOURCE MANAGEMENT	101,994		0
GGBA	101,994		0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	75,121		0
PKAA	75,121		0
15.244 / FISHERIES AND AQUATIC RESOURCES MANAGEMENT	46,853		0
GGBA	5,173		0
GZAA	14,799		0
PMAA	26,881		0
15.247 / WILDLIFE RESOURCE MANAGEMENT	295,827		0
PMAA	295,827		0
15.L16PA00032 TO#1 / NATIONAL CULTURAL RESOURCE DATA STANDARD AND INFORMATION MANAGEMENT			
SYSTEM (NCRDS/NCRIM)- DATA QUALITY AND COMPONENT UPDATES	257,338		0
GGBA / PASS-THROUGH FROM: GEOGRAPHIC INFORMATION SERVICES, INC. (L16PA00032 TO#1)	257,338		0
15.L16PA00032 TO#2 / NATIONAL CULTURAL RESOURCE DATA STANDARD AND INFORMATION MANAGEMENT			
SYSTEM (NCRDS/NCRIM)- DATA QUALITY AND COMPONENT UPDATES	79,867		0
GGBA / PASS-THROUGH FROM: GEOGRAPHIC INFORMATION SERVICES, INC. (L16PA00032 TO#2)	79,867		0
15.PG21-62076-01 / 2021 BLM WESTERN RIVERS AND STREAMS ASSESSMENT (WRSA)	78,366		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG21-62076-01)	78,366		0
15.PG21-62077-01 / 2021 BLM UTAH AQUATIC AIM SAMPLING	129,345		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG21-62077-01)	129,345		0
15.PG21-62079-01 / 2021 BLM WYOMING AQUATIC AIM SAMPLING	137,394		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG21-62079-01)	137,394		0
15.PG21-62088-01 / AIM DATA SPECIALIST	44,253		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG21-62088-01)	44,253		0
15.PG22-62107-01 / 2022 BLM UTAH LOTIC AIM SAMPLING	90,631		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG22-62107-01)	90,631		0
15.PG22-62108-01 / 2022 BLM UTAH WETLAND AIM SAMPLING	69,560		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG22-62108-01)	69,560		0
15.PG22-62109-01 / 2022 BLM WYOMING WETLAND AIM SAMPLING	30,945		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG22-62109-01)	30,945		0
15.PG22-62110-01 / 2022 BLM WYOMING LOTIC AIM SAMPLING	34,393		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG22-62110-01)	34,393		0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>			
15.509 / TITLE II, COLORADO RIVER BASIN SALINITY CONTROL	324,280		0
BCAA	109,735		0
PMAA	214,545		0
15.511 / CULTURAL RESOURCES MANAGEMENT	14,439		0
GCAA	14,439		0
15.517 / FISH AND WILDLIFE COORDINATION ACT	264,596		0
PMAA	264,596		0
15.524 / RECREATION RESOURCES MANAGEMENT	498,780		0
PMAA	498,780		0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	239,805		0
GGBA	23,216		0
PEAA	5,964		0
PMAA	210,625		0
15.560 / SECURE WATER ACT - RESEARCH AGREEMENTS	126,255		0
GGBA	36,193		0
PDAA	90,062		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>			
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	863,462		0
GCAA	863,462		0
15.916 / OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	1,539,845		315,815
PMAA	1,539,845		315,815
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	30,831		0
GKAA	23,839		0
GSAA	6,992		0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	715,102		9,365
GFEA	160,061		0
GGBA	540,188		9,365
GZAA	14,853		0
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	43,056		0
GGBA	17,206		0
PMAA	25,850		0
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION AND ENFORCEMENT</u>			
15.250 / REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	2,200,076		0
PKAA	2,200,076		0
15.252 / ABANDONED MINE LAND RECLAMATION (AMLR)	2,952,503		0
PKAA	2,952,503		0
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF THE SECRETARY OF THE INTERIOR</u>			
15.427 / FEDERAL OIL AND GAS ROYALTY MANAGEMENT STATE AND TRIBAL COORDINATION	573,498		0
TAAA	573,498		0
15.433 / FLOOD CONTROL ACT LANDS	12,286		12,286
WAAA	12,286		12,286
15.435 / GOMESA	1,904,628		283,276
PMAA	1,904,628		283,276
15.437 / MINERALS LEASING ACT	124,934,183		53,151,467
WAAA	124,934,183		53,151,467
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	245,704		0
GGBA	9,122		0
PMAA	236,582		0
15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	130,058		53,305
PMAA	130,058		53,305
15.628 / MULTISTATE CONSERVATION GRANT	85,174		0
GGBA	85,174		0
15.634 / STATE WILDLIFE GRANTS	992,328		0
PMAA	992,328		0
15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	134,332		20,000
GGBA	114,332		0
PMAA	20,000		20,000
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE	76,224		0
GGBA	8,156		0
PMAA	60,651		0
PMAA / PASS-THROUGH FROM: WILDLIFE MANAGEMENT INSTITUTE (GSA 00186)	7,417		0
15.670 / ADAPTIVE SCIENCE	21,587		0
PMAA	21,587		0
15.679 / COMBATING WILDLIFE TRAFFICKING	104,653		0
GGBA	104,653		0
15.684 / WHITE-NOSE SYNDROME NATIONAL RESPONSE IMPLEMENTATION	50,000		50,000
PMAA	50,000		50,000
<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>			
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	94		0
GZAA	94		0
15.980 / NATIONAL GROUND-WATER MONITORING NETWORK	85		0
PEAA	85		0
<u>DEPARTMENT OF THE TREASURY</u>			
21.016 / EQUITABLE SHARING	146		0
REAA	146		0
<u>DEPARTMENT OF THE TREASURY, DEPARTMENTAL OFFICES</u>			
21.019 / COVID-19 - CORONAVIRUS RELIEF FUND	121,824,565		31,818,581
AAEA	186,634		0
BAAA	18,824		18,824
DAAA	362,336		(51,806)
DACA	1,336,150		1,321,659
FAAA	81,681,831		9,854,037
GFBA	138		0
GFEA	128,140		0
GFEA / PASS-THROUGH FROM: CITY OF SHERIDAN (AWD-213187)	2,660		0
GGEA	2,910,065		0
GJKA	13,766		0
IHAA	(30,557)		(30,557)
KABA	14,265,542		0
NHBA	40,919		0
NLAA	20,908,117		20,706,424
21.023 / COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	263,455,563		97,370,168
NHBA	263,455,563		97,370,168
21.026 / COVID-19 - HOMEOWNER ASSISTANCE FUND	8,944		0
NHBA	8,944		0
21.026 / HOMEOWNER ASSISTANCE FUND	10,732,940		10,200,000
NHAA	10,732,940		10,200,000
21.027 / COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	728,378,518		42,991,693
AAAA	22,037		0
AABA	304,338		0
AAEA	777,633		0
BAAA	39,977		39,977
CAAA	6,236,323		1,049,000
DAAA	489,018		462,937
DACA	61,706		61,706
EAAA	92,106		0
ECAA	1,078,076		0
EDAA	1,425,974		0
EGBA	104,796		0
FAAA	50,494,224		11,340,737
GAAA	3,734,072		3,043,517
GFCA	7,000		0
GFEA	1,561,684		8,724
GGBA	139,703		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GGJA	52,527		0
GJAA	507,135		95,460
GJBA	203,772		0
GJCA	242,868		0
GJDA	36,336		0
GJEA	745,682		0
GJFA	8,545		0
GJGA	31,560		0
GJHA	71,119		0
GJJA	152,972		0
GJKA	94,387		0
GJLA	35,924		0
GJRA	36,747		0
GJTA	40,475		0
GKAA	552,322		0
GSAA	34,806		0
GTAA	190,914		0
GWAA	77,533		0
GYAA	213,624		0
GZAA	700,585		0
HAAA	2,768,364		0
IHAA	47,032,093		17,219,889
JAAA	9,866,186		2,957,506
KAAA	333,323		0
KABA	580,000,000		0
KADA	7,752,815		4,278,380
KARA	1,394,197		71,926
KFAM	4,680,640		0
NAAA	40,066		0
NLAA	95,352		0
RDAA	2,361,934		2,361,934
TAAA / PASS-THROUGH FROM: GOVERNOR'S OFFICE (ARPA)	973,596		0
UHAA	434,245		0
WAAA	47,207		0
21.029 / COVID-19 - CORONAVIRUS CAPITAL PROJECTS FUND	24,215		0
EGBA	24,215		0
<u>DEPARTMENT OF TRANSPORTATION</u>			
20.693JF719C000018 / CULTURAL RESOURCES SUPPORT U.S. MERCHANT MARINE ACADEMY	140,567		0
GGBA	140,567		0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	241,611		0
HAAA	241,611		0
20.215 / HIGHWAY TRAINING AND EDUCATION	102,745		0
GFEA	11,045		0
HAAA	91,700		0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</u>			
20.232 / COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	323,148		0
TAAA	323,148		0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>			
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	314,877		295,264
HAAA	314,877		295,264
20.509 / COVID-19 - FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	56,314,268		51,156,214
HAAA	56,314,268		51,156,214
20.509 / FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	6,439,490		5,121,614
HAAA	6,439,490		5,121,614
20.528 / RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	443,097		0
SGAA	443,097		0
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>			
20.608 / MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	704,870		700,470
HAAA	704,870		700,470
20.609 / SAFETY BELT PERFORMANCE GRANTS	86,195		0
HAAA	86,195		0
20.615 / E-911 GRANT PROGRAM	376,888		376,888
SGAA	376,888		376,888
<u>DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY</u>			
20.223 / TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA) PROGRAM	8,255,429		0
HTCA	8,255,429		0
20.933 / NATIONAL INFRASTRUCTURE INVESTMENTS	27,924,627		0
HAAA	27,924,627		0
<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION</u>			
20.700 / PIPELINE SAFETY PROGRAM STATE BASE GRANT	721,514		0
SGAA	721,514		0
20.703 / INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	321,857		90,288
RFAA	321,857		90,288
<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>			
64.014 / VETERANS STATE DOMICILIARY CARE	607,948		0
IHAA	607,948		0
64.015 / VETERANS STATE NURSING HOME CARE	30,038,654		0
IHAA	30,038,654		0
64.018 / SHARING SPECIALIZED MEDICAL RESOURCES	(154,872)		0
GFEA	(154,872)		0
<u>DEPARTMENT OF VETERANS AFFAIRS, VETERANS BENEFITS ADMINISTRATION</u>			
64.027 / POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	12,587		0
GJDA	3,328		0
GJEA	9,259		0
64.101 / BURIAL EXPENSES ALLOWANCE FOR VETERANS	229,397		0
OAAA	229,397		0
<u>ELECTION ASSISTANCE COMMISSION</u>			
90.401 / HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	150,067		0
VAAA	150,067		0
90.404 / 2018 HAVA ELECTION SECURITY GRANTS	896,333		21,720
VAAA	896,333		21,720
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	565,390		51,875

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION	ALN OR OTHER ID NUMBER / PROGRAM NAME		THROUGH TO
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	SUBRECIPIENTS
	FEDA	71,527	0
	FEA	493,863	51,875
	66.040 / DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS	158,121	0
	FEDA	158,121	0
	66.419 / WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	124,058	65,000
	FEA	124,058	65,000
	66.433 / STATE UNDERGROUND WATER SOURCE PROTECTION	95,000	0
	PHAA	95,000	0
	66.442 / ASSISTANCE FOR SMALL AND DISADVANTAGED COMMUNITIES DRINKING WATER GRANT PROGRAM (SDWA 1459A)	67,689	32,122
	FEA	67,689	32,122
	66.444 / LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER (SDWA 1464(D))	148,404	5,836
	FEA	148,404	5,836
	66.454 / WATER QUALITY MANAGEMENT PLANNING	37,652	44,486
	FEA	37,652	44,486
	66.460 / NONPOINT SOURCE IMPLEMENTATION GRANTS	970,805	907,006
	FEA	970,805	907,006
	66.605 / PERFORMANCE PARTNERSHIP GRANTS	10,738,243	621,785
	BDAA	95,737	0
	BPAA	526,404	0
	FAAA	10,116,102	621,785
	66.608 / ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	133,266	0
	FAAA / PASS-THROUGH FROM: NEW MEXICO ENVIRONMENT DEPARTMENT (N/A)	5,895	0
	FEDA	1,451	0
	FEA	125,920	0
	66.716 / RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	161,571	0
	GGBA	153,389	0
	GGBA / PASS-THROUGH FROM: EXTENSION FOUNDATION (SA-2022-19)	8,182	0
	66.802 / SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	5,582,941	0
	FEA	5,582,941	0
	66.804 / UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM	331,303	0
	KAAA	34,698	0
	KATA	296,605	0
	66.805 / LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	936,782	0
	KAAA	49,596	0
	KATA	887,186	0
	66.809 / SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	52,240	0
	FEA	52,240	0
	66.815 / ENVIRONMENTAL WORKFORCE DEVELOPMENT AND JOB TRAINING COOPERATIVE AGREEMENTS	122,148	122,148
	NHAA	122,148	122,148
	66.817 / STATE AND TRIBAL RESPONSE PROGRAM GRANTS	558,478	24,500
	FEA	558,478	24,500
	66.961 / SUPERFUND STATE AND INDIAN TRIBE COMBINED COOPERATIVE AGREEMENTS (SITE-SPECIFIC AND CORE)	639,948	11,466
	FEA	639,948	11,466
	66.ex project #SA-2021-17 / DEVELOPMENT OF A TRANSITION PLAN FOR PSEPS	17,224	0
	GGBA / PASS-THROUGH FROM: EXTENSION FOUNDATION (EX PROJECT #SA-2021-17)	17,224	0
	<u>ENVIRONMENTAL PROTECTION AGENCY, REGION 4</u>		
	66.PO #: PO-0001607 / STORAGE TANK ABATEMENT OF METHANE USING PERSISTENT EMISSIONS DETECTION (STAMPED)	9,906	0
	GGBA / PASS-THROUGH FROM: SPECTRAL SENSOR SOLUTIONS (PO #: PO-0001607)	9,906	0
	<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>		
	95.001 / HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	301,359	0
	RBAA	162,014	0
	RBAA / PASS-THROUGH FROM: COLORADO SPRINGS POLICE DEPARTMENT (G22RM0049A)	2,825	0
	RBAA / PASS-THROUGH FROM: EL PASO COUNTY SHERIFF'S OFFICE (G21RM0049A)	3,390	0
	REAA	133,130	0
	<u>FEDERAL COMMUNICATIONS COMMISSION</u>		
	32.001 / COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS	622,632	0
	GFEA	453,192	0
	IHAA	169,440	0
	<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>		
	45.301 / MUSEUMS FOR AMERICA	154,278	0
	GCAA	53,828	0
	GFBA	100,450	0
	45.310 / COVID-19 - GRANTS TO STATES	1,158,771	1,039,408
	DAAA	1,158,771	1,039,408
	45.310 / GRANTS TO STATES	2,598,640	0
	DAAA	2,598,640	0
	45.312 / NATIONAL LEADERSHIP GRANTS	171,380	0
	GCAA	171,380	0
	45.313 / LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM	46,657	0
	DAAA / PASS-THROUGH FROM: PACIFIC LIBRARY PARTNERSHIP (RE-13-19-0061-19)	1,756	0
	GFBA	44,901	0
	<u>LIBRARY OF CONGRESS</u>		
	42.GA08C0018 / LIBRARY OF CONGRESS-TPS REGIONAL	701,393	108,812
	GTA	701,393	108,812
	<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>		
	43.001 / SCIENCE	58,159	0
	GFBA	9,992	0
	GGBA	48,167	0
	43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	1,096,614	315,926
	GFBA	1,096,614	315,926
	<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>		
	89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	43,722	20,420
	AADA	21,799	20,420
	GCAA	20,021	0
	GFBA	1,902	0
	<u>NATIONAL ENDOWMENT FOR THE ARTS</u>		
	45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	118,086	0
	GFBA	11,869	0
	GFBA / PASS-THROUGH FROM: ARTS MIDWEST (00026621)	769	0
	GFBA / PASS-THROUGH FROM: ARTS MIDWEST (00029837)	25,000	0
	GFCA / PASS-THROUGH FROM: ARTS MIDWEST (20-108)	4,200	0
	GFCA / PASS-THROUGH FROM: ARTS MIDWEST (21-114)	19,034	0
	GFEA	18,835	0
	GGBA	7,316	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		AMOUNT PASSED	
ALN OR OTHER ID NUMBER / PROGRAM NAME		THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		TOTAL EXPENDITURES	SUBRECIPIENTS
GKAA		17,401	0
GTAA		13,662	0
45.025 / PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS		1,588,020	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER		AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION		THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME		SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		TOTAL EXPENDITURES	
EDAA		1,585,120	0
GSAA / PASS-THROUGH FROM: WESTAF (040705659)		2,900	0
45.1145PC20P0037 / NATIONAL ENDOWMENT FOR THE ARTS PROGRAMS		1,030	0
GFBA		1,030	0
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
45.129 / COVID-19 - PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP		1,661	0
GFCA / PASS-THROUGH FROM: COLORADO HUMANITIES (22-034)		1,482	0
GSAA / PASS-THROUGH FROM: COLORADO HUMANITIES (040705659)		179	0
45.149 / PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS		582,369	0
GCAA		439,937	0
GGBA		86,873	0
GGJA		52,404	0
GKAA		3,155	0
45.162 / PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT		57,266	0
GFCA		27,299	0
GSAA		29,967	0
45.163 / PROMOTION OF THE HUMANITIES PROFESSIONAL DEVELOPMENT		24,995	0
GCAA		24,995	0
45.164 / PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS		409,009	0
GCAA		399,009	0
GZAA		10,000	0
45.169 / PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES		60,713	0
GFCA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (21-126)		20,516	0
GSAA		40,197	0
<u>OFFICE OF PERSONNEL MANAGEMENT</u>			
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM		922,166	0
GFBA		922,166	0
<u>SECURITIES AND EXCHANGE COMMISSION</u>			
58.AWD-21-09-0110 / SECURITIES AND EXCHANGE COMMISSION		248,775	0
GFBA		248,775	0
<u>SMALL BUSINESS ADMINISTRATION</u>			
59.037 / COVID-19 - SMALL BUSINESS DEVELOPMENT CENTERS		775,864	466,046
EDAA		775,864	466,046
59.037 / SMALL BUSINESS DEVELOPMENT CENTERS		2,275,079	1,120,271
EDAA		2,275,079	1,120,271
59.058 / FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM		104,192	0
EDAA		104,192	0
59.061 / STATE TRADE EXPANSION		554,722	0
EDAA		554,722	0
59.075 / COVID-19 - SHUTTERED VENUE OPERATORS GRANT PROGRAM		888,084	0
GFCA		593,550	0
GSAA		294,534	0
<u>SOCIAL SECURITY ADMINISTRATION</u>			
96.007 / SOCIAL SECURITY RESEARCH AND DEMONSTRATION		57,107	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00014629_AMD01)		57,107	0
96.009 / SOCIAL SECURITY STATE GRANTS FOR WORK INCENTIVES ASSISTANCE TO DISABLED BENEFICIARIES		1,895,350	0
KAVA		1,895,350	0
AGING CLUSTER		40,588,530	37,954,192
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING</u>			
93.044 / COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS		7,134,676	7,038,825
IHAA		7,134,676	7,038,825
93.044 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS		7,270,625	6,885,233
IHAA		7,270,625	6,885,233
93.045 / COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES		12,374,092	12,247,975
IHAA		12,374,092	12,247,975
93.045 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES		12,379,168	11,782,159
IHAA		12,379,168	11,782,159
93.053 / NUTRITION SERVICES INCENTIVE PROGRAM		1,429,969	0
IHAA		1,429,969	0
CCDF CLUSTER		324,223,907	126,160,283
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>			
93.575 / CHILD CARE AND DEVELOPMENT BLOCK GRANT		72,348,371	58,686,613
IHAA		72,348,371	58,686,613
93.575 / COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT		214,139,965	35,874,670
IHAA		214,139,965	35,874,670
93.596 / CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND		37,735,571	31,599,000
IHAA		37,735,571	31,599,000
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER		11,815,297	11,493,771
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</u>			
14.269 / HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)		11,815,297	11,493,771
NDRA		5,972,093	5,778,071
NHAA		5,234,923	5,174,669
NLAA		608,281	541,031
CHILD NUTRITION CLUSTER		402,413,400	380,933,997
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
10.553 / SCHOOL BREAKFAST PROGRAM		28,319	28,319
DAAA		28,319	28,319
10.555 / COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM		2,565	2,565
DAAA		2,565	2,565
10.555 / NATIONAL SCHOOL LUNCH PROGRAM		18,270,217	1,737,376
DAAA		1,737,376	1,737,376
IHAA		16,532,841	0
10.556 / SPECIAL MILK PROGRAM FOR CHILDREN		56,855	56,855
DAAA		56,855	56,855
10.559 / SUMMER FOOD SERVICE PROGRAM FOR CHILDREN		381,099,283	376,227,896
DAAA		376,704,214	376,227,896
IHAA		4,395,069	0
10.582 / FRESH FRUIT AND VEGETABLE PROGRAM		2,956,161	2,880,986
DAAA		2,956,161	2,880,986
CLEAN WATER STATE REVOLVING FUND CLUSTER		1,660,457	593,126
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
66.458 / CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS		1,660,457	593,126
FEGA / PASS-THROUGH FROM: CO WATER RES & POWER DEV. (FS-99883212)		1,594,795	593,126
NLAA / PASS-THROUGH FROM: COLORADO WATER RESOURCE & POWER DEVELOPMENT AUTHORITY (SRF PROGRAM)		65,662	0
DISABILITY INSURANCE/SSI CLUSTER		30,097,595	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			TOTAL EXPENDITURES
<u>SOCIAL SECURITY ADMINISTRATION</u>			

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
96.001 / SOCIAL SECURITY DISABILITY INSURANCE	30,097,595		0
IHAA	30,097,595		0
DRINKING WATER STATE REVOLVING FUND CLUSTER	10,064,412		197,563
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
66.468 / CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	10,064,412		197,563
FEGA / PASS-THROUGH FROM: CO WATER RES & POWER DEV. (FS-99883212)	10,064,412		197,563
ECONOMIC DEVELOPMENT CLUSTER	4,059,210		100,000
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>			
11.300 / INVESTMENTS FOR PUBLIC WORKS AND ECONOMIC DEVELOPMENT FACILITIES	1,749,957		0
GFCF	1,749,957		0
11.307 / COVID-19 - ECONOMIC ADJUSTMENT ASSISTANCE	1,491,896		0
EDAA	621,540		0
NLAA	870,356		0
11.307 / ECONOMIC ADJUSTMENT ASSISTANCE	817,357		100,000
GFBA	499,520		100,000
GGBA	244,161		0
GLAA / PASS-THROUGH FROM: INNOSPHERE VENTURES (CSM PROP # 22-0402)	49,964		0
GZAA	23,712		0
EMPLOYMENT SERVICE CLUSTER	17,186,472		9,091,806
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
17.207 / EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	14,414,290		8,892,598
KAAA	1,217,467		0
KADA	8,927,707		8,736,602
KAFB	1,739,432		0
KARA	2,515,167		155,996
SJAA	14,517		0
<u>DEPARTMENT OF LABOR, VETERAN'S EMPLOYMENT AND TRAINING SERVICE</u>			
17.801 / JOBS FOR VETERANS STATE GRANTS	2,772,182		199,208
KAAA	188,496		0
KADA	2,573,323		199,208
KARA	10,363		0
FEDERAL TRANSIT CLUSTER	5,569,662		5,569,662
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>			
20.526 / BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	5,569,662		5,569,662
HAAA	5,569,662		5,569,662
FISH AND WILDLIFE CLUSTER	37,560,007		1,200,941
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
15.605 / SPORT FISH RESTORATION	12,985,180		671,305
PMAA	12,985,180		671,305
15.611 / WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	24,418,500		529,636
GGBA / PASS-THROUGH FROM: ALASKA DEPARTMENT OF FISH AND GAME (22-078)	18,345		0
GGBA / PASS-THROUGH FROM: STATE OF KANSAS (W-109-R-1)	87,634		4,333
GGBA / PASS-THROUGH FROM: UNIVERSITY OF GEORGIA (SUB00002743)	11,133		0
PMAA	24,301,388		525,303
15.626 / ENHANCED HUNTER EDUCATION AND SAFETY	156,327		0
PMAA	156,327		0
FMCSA CLUSTER	6,543,682		0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</u>			
20.218 / MOTOR CARRIER SAFETY ASSISTANCE	4,756,262		0
RBAA	4,756,262		0
20.237 / MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	1,787,420		0
GGBA	56,174		0
RBAA	1,731,246		0
FOOD DISTRIBUTION CLUSTER	24,641,021		2,955,078
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
10.565 / COMMODITY SUPPLEMENTAL FOOD PROGRAM	1,097,524		875,344
IHAA	1,097,524		875,344
10.565 / COVID-19 - COMMODITY SUPPLEMENTAL FOOD PROGRAM	50,302		23,051
IHAA	50,302		23,051
10.568 / COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	932,319		504,190
IHAA	932,319		504,190
10.568 / EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	22,560,876		1,552,493
IHAA	22,560,876		1,552,493
FOREST SERVICE SCHOOLS AND ROADS CLUSTER	12,607,415		12,607,415
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>			
10.665 / SCHOOLS AND ROADS - GRANTS TO STATES	12,607,415		12,607,415
WAAA	12,607,415		12,607,415
HEAD START CLUSTER	10,215,429		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>			
93.600 / COVID-19 - HEAD START	588,677		0
GJHA	588,677		0
93.600 / HEAD START	9,626,752		0
GFEA	200,929		0
GFEA / PASS-THROUGH FROM: CITY AND COUNTY OF DENVER (201841860 20180803 154129)	63,889		0
GFEA / PASS-THROUGH FROM: EDUCATION DEVELOPMENT CENTER (12555 (2021-0016) 02)	236,035		0
GFEA / PASS-THROUGH FROM: EDUCATION DEVELOPMENT CENTER (12555 (2021-0016) AMD02)	122,336		0
GJHA	8,852,861		0
IHAA	150,702		0
HEALTH CENTER PROGRAM CLUSTER	5,239,543		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>			
93.224 / HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	5,214,109		0
GFEA	5,214,109		0
93.527 / GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM	25,434		0
GFEA	25,434		0
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	524,520,566		86,206,221
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
20.205 / COVID-19 - HIGHWAY PLANNING AND CONSTRUCTION	57,210,983		0
HAAA	57,210,983		0
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	464,776,356		84,093,172
GFBA / PASS-THROUGH FROM: MINNESOTA DEPARTMENT OF TRANSPORTATION (1045229)	33,235		0
HAAA	452,740,073		84,093,172
HTBA	11,958,048		0
TAAA	45,000		0
20.219 / RECREATIONAL TRAILS PROGRAM	2,533,227		2,113,049
PMAA	2,533,227		2,113,049
HIGHWAY SAFETY CLUSTER	8,327,794		4,118,832
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>			
20.600 / STATE AND COMMUNITY HIGHWAY SAFETY	4,598,518		2,507,018
HAAA	4,598,518		2,507,018

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		
20.616 / NATIONAL PRIORITY SAFETY PROGRAMS	3,729,276		1,611,814
HAAA	3,729,276		1,611,814
HOPE VI CLUSTER	9,500		0
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>			
14.889 / CHOICE NEIGHBORHOODS IMPLEMENTATION GRANTS	9,500		0
GJDA	9,500		0
HOUSING VOUCHER CLUSTER	66,647,515		3,150,055
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>			
14.871 / COVID-19 - SECTION 8 HOUSING CHOICE VOUCHERS	1,071,527		386,397
NHBA	1,071,527		386,397
14.871 / SECTION 8 HOUSING CHOICE VOUCHERS	61,478,223		2,594,424
NHBA	61,478,223		2,594,424
14.879 / COVID-19 - MAINSTREAM VOUCHERS	26,944		16,416
NHBA	26,944		16,416
14.879 / MAINSTREAM VOUCHERS	4,070,821		152,818
NHBA	4,070,821		152,818
MEDICAID CLUSTER	8,087,634,470		100,983,682
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>			
93.775 / STATE MEDICAID FRAUD CONTROL UNITS	2,016,712		0
LAAA	2,016,712		0
93.777 / COVID-19 - STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	31,256		0
FHMA	31,256		0
93.777 / STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII)			
MEDICARE	14,787,000		0
FHMA	5,242,117		0
UHAA	9,544,883		0
93.778 / COVID-19 - MEDICAL ASSISTANCE PROGRAM	703,435,015		0
UHAA	703,435,015		0
93.778 / MEDICAL ASSISTANCE PROGRAM	7,367,364,487		100,983,682
UHAA	7,367,364,487		100,983,682
RESEARCH AND DEVELOPMENT CLUSTER	1,179,153,262		146,762,693
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>			
98.001 / USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	3,385,943		1,812,873
GFBA	2,424,434		1,788,913
GFBA / PASS-THROUGH FROM: CHEMONICS INTERNATIONAL (SUB-913)	558,110		23,960
GFBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (A20-0163-S015)	150,869		0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (A00-0868-S022)	26,293		0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD # A00-0868-S024)	73,982		0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD # A00-0868-S025)	152,255		0
98.012 / USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	235,654		11,000
GFBA	235,654		11,000
98.89915-21006 / FEED THE FUTURE INNOVATION LAB FOR CROP IMPROVEMENT	123,599		0
GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (89915-21006)	123,599		0
<u>DEPARTMENT OF AGRICULTURE</u>			
10.14-CR-11221636-139 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	2		0
GFBA	2		0
10.17-CS-11221636-119 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	134,126		0
GFBA	134,126		0
10.19-DG-11100106-801 / USDA TREE ON THE EDGE/2019	16,158		0
GFEA	16,158		0
10.21A517-01 / EVALUATING RAPID EVAPORATIVE IONIZATION MASS SPECTROMETRY (REIMS) AS A NOVEL, MINIMALLY INVASIVE, REAL TIME METHOD FOR MEASURING AND PREDICTING THE EFFECTS OF AGING ON BEEF TENDERNESS, FLAVOR, AND JUI	30,948		0
GGBA / PASS-THROUGH FROM: TEXAS TECH UNIVERSITY (21A517-01)	30,948		0
10.21-CS-11021400-029 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	3,467		0
GFBA	3,467		0
10.21-CS-11221636-125 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	36,170		0
GFBA	36,170		0
10.21-CS-11221637-185 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	24,136		0
GFBA	24,136		0
10.FS Agmt # 18-JV-11111133-011 / STACKED 2-STORY CONVENTIONAL SHEAR WALL TEST	24,160		0
GGBA	24,160		0
10.R-202109-68100 / REPORT-REGIONAL PROSPECTIVE OBSERVATIONAL RESEARCH FOR TUBERCULOSIS IN THE REPUBLIC OF SOUTH AFRICA	27,898		0
GGBA / PASS-THROUGH FROM: CRDF GLOBAL (R-202109-68100)	27,898		0
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>			
10.156 / FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM	41,124		8,600
GGBA	41,124		8,600
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	69,517		0
GGBA	69,517		0
10.168 / COVID-19 - FARMERS MARKET PROMOTION PROGRAM	29,451		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200003310-21-001)	29,451		0
10.19-LPQAD-CO-0029 / CATTLE & CARCASS TRAINING CENTERS: SHORT-COURSE AND PROGRAM REVISIONS	27,970		0
GGBA	27,970		0
10.3200003264-21-019 / CROSS-STATE HETEROGENEITY OF FARM-SCALE HEMP PRODUCTION COSTS	138,246		18,114
GGBA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200003264-21-019)	138,246		18,114
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE</u>			
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	1,898,707		0
GFBA	228,089		0
GFEA / PASS-THROUGH FROM: ARKANSAS CHILDREN'S HOSPITAL (3647 - SHANKAR)	9,644		0
GGBA	1,621,198		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6235-0354-006)	1,859		0
GSAA	37,917		0
10.IP#17081393 / ENVIRONMENTAL AND ECONOMIC ASSESSMENT OF BEEF PRODUCED AT THE BUCK ISLAND RANCH	12,425		0
GGBA / PASS-THROUGH FROM: ARCHBOLD BIOLOGICAL STATION (IP#17081393)	12,425		0
10.SUB00002872 / UNDERSTANDING THE IMPACTS OF CLIMATE ON LIVESTOCK	4,435		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00002872)	4,435		0
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>			
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	1,794,340		27,376
GGBA	1,701,293		27,376
GGBA / PASS-THROUGH FROM: TENNESSEE WILDLIFE RESOURCES AGENCY (CONTRACT #21-001)	69,111		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A21-2762-S002)	23,936		0
10.028 / WILDLIFE SERVICES	1,331,275		0
GGBA	1,217,248		0
GGBA / PASS-THROUGH FROM: TENNESSEE WILDLIFE RESOURCES AGENCY (PROFESSIONAL SERVICES CONTRACT 22-1001)	114,027		0
<u>DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE</u>			
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	100,229		10,313
GFEA	25,231		0
GGBA	74,998		10,313
10.253 / CONSUMER DATA AND NUTRITION RESEARCH	33,840		0
GGBA	33,840		0
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>			
10.20-JV-11221633-140 / COVID-19 - CHARACTERIZATION OF FOREST STRUCTURAL HETEROGENEITY AND ITS IMPACTS ON TREE GROWTH	48,313		0
GGBA	48,313		0
10.620 / SCIENTIFIC EXCHANGES PROGRAM	10,324		0
GGBA	10,324		0
10.777 / NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	5,683		0
GGBA	5,683		0
10.960 / TECHNICAL AGRICULTURAL ASSISTANCE	31,694		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (9500107540)	31,694		0
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>			
10.12568019P0054 / SCIENCE SYNTHESIS AND CLIMATE SERVICES IN SUPPORT OF THE USDA CLIMATE HUBS FELLOWS	10,666		0
GGBA	10,666		0
10.15-CS-11020000-058 / SUPPORT OF FOREST PLANNING	10,137		0
GGBA	10,137		0
10.15-CS-11132422-240 / DEVELOPING TOOLS FOR ASSESSING THE POTENTIAL EFFECTS OF WATER DEVELOPMENT ON NATIONAL FORESTS IN THE WESTERN UNITED STATES	11,522		0
GGBA	11,522		0
10.16-CS-11020000-062 / FOREST-TO-FAUCETS ASSESSMENT AND MONITORING	732		0
GGBA	732		0
10.16-CS-11021000-027 / THREATENED, ENDANGERED, AND SENSITIVE SPECIES	5,312		0
GGBA	5,312		0
10.16-CS-11132000-272 / ASSESSING THE FIRST GENERATION OF CLIMATE CHANGE VULNERABILITY ASSESSMENTS	(2,835)		(2,465)
GGBA	(2,835)		(2,465)
10.16-CS-11132422-126 / ENHANCING THE BENEFITS OF LARGE WOOD AND BEAVER DAMS IN RIVER CORRIDORS	428		0
GGBA	428		0
10.17-CS-11020000-077 / DEVELOPING MOLECULAR TOOLS TO IDENTIFY EMERGING CONIFER FOLIAGE PATHOGENS	19,182		0
GGBA	19,182		0
10.17-CS-11020400-023 / MONITORING ECOLOGICAL, SOCIAL, AND ECONOMIC EFFECTS OF THE UNCOMPAHGRE PLATEAU COLLABORATIVE FOREST LANDSCAPE RESTORATION PROJECT	35,826		0
GGBA	35,826		0
10.17-CS-11021000-032 / SCIENCE-BASED SUPPORT TO SUSTAIN THE RESILIENCE OF COLORADO'S FRONT RANGE FORESTS, WATERSHEDS AND COMMUNITIES TO WILDFIRE	124,355		0
GGBA	124,355		0
10.17-CS-11021211-055 / SOUTH PLATTE BOREAL TOAD OCCUPANCY AND HABITAT INVENTORY	4,910		0
GGBA	4,910		0
10.17-JV-11221632-165 / FIRE EFFECTS ON HERBACEOUS REGENERATION ACROSS AN INVASION GRADIENT OF GRASSLANDS AND SHRUBLANDS	71,383		0
GGBA	71,383		0
10.17-JV-11221633-135 / PINE-FUNGAL INTERACTIONS IN A CHANGING CLIMATE	33,961		0
GGBA	33,961		0
10.17-JV-11221634-066 / CALIFORNIA PARK UPLAND RESTORATION	22,867		0
GGBA	22,867		0
10.17-JV-11221634-194 / IDENTIFYING REGENERATION OBSTACLES AND RESTORATION OPPORTUNITIES FOR LARGE PILE BURNS IN HIGH ELEVATION FORESTS	3,809		0
GGBA	3,809		0
10.18-CR-11138100-024 / INFUZE HYDRATION	225		0
GGBA	225		0
10.18-CR-11242305-109 / EMISSION/REMOVAL ESTIMATES FOR THE U.S. GHG INVENTORY'S AFOLU SECTOR, AND ECONOMIC ANALYSES AND PROJECTIONS	297,264		0
GGBA	297,264		0
10.18-CS-11020000-047 / EFFECTS OF SPRUCE BEETLE (DENDROCTONUS RUFIPENNIS) OUTBREAKS ON ROCKY MOUNTAIN SPRUCE-FIR STAND CHARACTERISTICS.	1,535		0
GGBA	1,535		0
10.18-CS-11021500-058 / WHITE RIVER NATIONAL FOREST RARE PLANT SURVEYS	34,064		0
GGBA	34,064		0
10.18-CS-11221634-213 / VALIDATION AND ERROR ESTIMATION OF FEN RANKINGS FOR WETLAND MAPPING PRODUCTS: USFS R2 AND R4	3,381		0
GGBA	3,381		0
10.18-JV-11120101-022 / MAPPING 80 YEARS OF HISTORIC FOREST COVER	2,994		0
GGBA	2,994		0
10.19-CS-11021000-020 / STREAM TRACKERS: MONITORING INTERMITTENT STREAMS IN NATIONAL FORESTS	11,121		0
GGBA	11,121		0
10.19-CS-11021000-028 / FIELD INVESTIGATIONS FOR GREENBACK CUTHROAT TROUT RECOVERY	17,864		0
GGBA	17,864		0
10.19-CS-11021202-034 / BOREAL TOAD MONITORING AND SURVEYS IN THE PIKE-SAN ISABEL NATIONAL FOREST 2019	3,123		0
GGBA	3,123		0
10.19-CS-11052007-027 / 2020 SPOTTED OWL DEMOGRAPHIC STUDY: WILLOW CREEK STUDY AREA (MOD FOR 5350078)	361,994		0
GGBA	361,994		0
10.19-JV-11221611-097 / MODIFICATION TO COLLABORATIVE SUPPORT FOR MEDIA, JOURNALISM, AND COMMUNICATION	10,014		0
GGBA	10,014		0
10.19-JV-11221632-154 / COVID-19 - FIRE EFFECTS ON HERBACEOUS REGENERATION ACROSS AN INVASION GRADIENT OF GRASSLANDS AND SHRUBLANDS	1,955		0
GGBA	1,955		0
10.19-JV-11221633-093 / DEVELOPMENT OF DNA-BASED TECHNOLOGY TO AID IN THE DETECTION, MONITORING, AND MANAGEMENT OF TREE PATHOGENS AND OTHER MICROBES IN FOREST ECOSYSTEMS	10,035		0
GGBA	10,035		0
10.19-JV-11221633-114 / QUANTIFYING TRADEOFFS AMONG POTENTIAL FIRE BEHAVIOR AND SPATIAL HETEROGENEITY TO ENHANCE FUEL HAZARD REDUCTION AND RESTORATION TREATMENT DESIGN - (YEAR 4 OF PROJECT THOUGH NEW AWARD EXPECTED)	9,284		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GGBA	9,284		0
10.19-JV-11221633-126 / RISK OF DISEASE TO GREAT BASIN FORESTS	30,465		0
GGBA	30,465		0
10.19-JV-11221633-138 / DISTRIBUTION AND PATHOGENICITY OF A HYBRID RUST IN THE ROCKY MOUNTAINS	9,535		0
GGBA	9,535		0
10.19-JV-11221633-198 / COVID-19 - RESTORING RESILIENCY IN CONIFEROUS FORESTS OF THE WESTERN UNITED STATES	47,742		0
GGBA	47,742		0
10.19-JV-11221634-174 / POST WILDFIRE WATERSHED NITROGEN RETENTION PROCESSES	12,799		0
GGBA	12,799		0
10.19-JV-11221636-049 / IMPLEMENTING THE SHARED STEWARDSHIP STRATEGY IN COLORADO	57,197		0
GGBA	57,197		0
10.19-JV-11221636-135 / CESU-RM: CONTINUATION: VULNERABLE COMMUNITIES AND ORGANIZATIONAL SYSTEMS	27,210		0
GGBA	27,210		0
10.19-JV-11221636-164 / BEHAVIORAL INTERVENTIONS TO IMPROVE OUTCOMES IN FOREST SERVICE CAMPSITES	7,500		0
GGBA	7,500		0
10.19-JV-11221636-170 / STRATEGIC WILDFIRE MANAGEMENT PLANNING	126,024		0
GGBA	126,024		0
10.19-JV-11221636-211 / HYDROLOGICAL MODELING TO ASSESS VULNERABILITY OF WATER SUPPLY IN THE CONTIGUOUS US	6,518		0
GGBA	6,518		0
10.19-JV-11221637-143 / ARE WE THINNING ENOUGH? QUANTITATIVE EVALUATION OF FUEL TREATMENT EFFECTIVENESS	69,233		0
GGBA	69,233		0
10.19-JV-11221637-188 / IMPROVING FIRE-MANAGEMENT DECISION MAKING THROUGH ADVANCED MODELING AND FORECASTING OF FIRE-WEATHER INTERACTIONS, SMOKE DISPERSION, FIRE DANGER, LARGE-FIRE IGNITION PROBABILITIES AND THE DEVELOPMENT	184,179		0
GGBA	184,179		0
10.19-JV-11242305-066 / MODELING AND ESTIMATING TREE COVER AND LAND CHANGE IN DRAINAGE BASINS OF THE GREAT LAKES, USA	60,429		0
GGBA	60,429		0
10.19-JV-11261957-078 / DEVELOPMENT OF TOOLS FOR EARLY DETECTION, MONITORING, AND MANAGEMENT OF FOREST PATHOGENS AND MICROBES ASSOCIATED WITH DIVERSE FOREST ECOSYSTEMS AND TREE NURSERIES	41,133		0
GGBA	41,133		0
10.19-JV-11261972-136 / MODELING POPULATION MOVEMENT DYNAMICS OF RED TREE VOLES IN NORTH COASTAL OREGON	23,944		0
GGBA	23,944		0
10.19-JV-11261987-085 / ADVANCING WILDLAND FIRE SCIENCE THROUGH THE DEVELOPMENT, EVALUATION AND APPLICATION OF PHYSICS BASED FIRE BEHAVIOR MODELS.	33,017		0
GGBA	33,017		0
10.19-JV-11272131-061 / HOMEOWNERS DECISIONS TO PARTICIPATE IN FUEL TREATMENT PROGRAMS	13,692		0
GGBA	13,692		0
10.19-PA-11221610-186 / CESU-RM: USDA FOREST SERVICE HISTORY, 1960-2020	52,561		0
GGBA	52,561		0
10.20-CR-11242306-100 / FOREST, GRASSLAND, AND WEB-BASED ADAPTATION STRATEGIES FOR DECISION SUPPORT: A COLLABORATIVE APPROACH BETWEEN THE NORTHERN FORESTS AND SOUTHWEST HUBS	63,698		0
GGBA	63,698		0
10.20-CS-11015600-048 / DEVELOP A SOFTWARE TOOL TO SUPPORT EFFICIENT NATIONAL FOREST SERVICE PLANNING (MOD 8 FOR 5309172)	13,800		0
GGBA	13,800		0
10.20-CS-11020000-033 / DROUGHT RESPONSES OF WALNUT INOCULATED WITH GEOSMITHIA MORBIDA	491		0
GGBA	491		0
10.20-CS-11020400-018 / SPRUCE BEETLE EPIDEMIC AND ASPEN DECLINE MANAGEMENT RESPONSE (SBEADMR)	40,445		0
GGBA	40,445		0
10.20-CS-11020400-035 / SCIENCE-BASED SUPPORT TO INFORM FOR COLLABORATIVE ADAPTIVE MANAGEMENT ON THE GMUG NATIONAL FOREST	23,450		0
GGBA	23,450		0
10.20-CS-11021000-034 / EVALUATING THE EFFECTS OF PISCICIDE USE ON AQUATIC INSECTS FOR GREENBACK CUTTHROAT RECOVERY	25,217		0
GGBA	25,217		0
10.20-CS-11021000-036 / COLLABORATIVE ADAPTIVE MANAGEMENT TO SUPPORT WILDFIRE-RESILIENT FORESTS, WATERSHEDS, AND COMMUNITIES ON THE COLORADO FRONT RANGE	182,035		0
GGBA	182,035		0
10.20-CS-11021500-035 / WILDLIFE SURVEYS ASSOCIATED WITH PRIORITY TIMBER SALES ON THE WHITE RIVER NATIONAL FOREST	2,329		0
GGBA	2,329		0
10.20-CS-11021500-068 / RARE PLANT AND WILDLIFE SURVEYS ON THE WHITE RIVER NATIONAL FOREST	8,053		0
GGBA	8,053		0
10.20-CS-11132422-159 / VERDE RIVER WILD AND SCENIC RIVER RIVERINE ENVIRONMENTAL FLOW DECISION SUPPORT SYSTEM (REFDSS)	19,664		0
GGBA	19,664		0
10.20-CS-11132422-274 / GEOSPATIAL FLOOD PREDICTION TOOL FOR INFRASTRUCTURE RESILIENCE	84,541		0
GGBA	84,541		0
10.20-CS-11132543-076 / ASSESSING THE UTILITY AND APPLICABILITY OF WILDFIRE RISK TO COMMUNITIES INTERACTIVE TOOLS	5,047		0
GGBA	5,047		0
10.20-JV-11120101-018 / INCREASING THE TEMPORAL DENSITY OF AN 80 YEAR TIME SERIES OF HISTORIC FOREST COVER FOR PUERTO RICO, PHASE I	7,618		0
GGBA	7,618		0
10.20-JV-11221633-049 / A BOTTOM-UP, STAKEHOLDER-DRIVEN CMS FOR REGIONAL BIOMASS CARBON DYNAMICS: PHASE 2 (ORIGINAL KRPD 142787)	103,037		0
GGBA	103,037		0
10.20-JV-11221633-141 / COVID-19 - SURVEYS AND GENETIC ANALYSES OF FOREST PATHOGENS, HOSTS, AND ASSOCIATED MICROBES	64,507		0
GGBA	64,507		0
10.20-JV-11221633-158 / VEGETATIVE RESPONSES TO COLLABORATIVE FOREST RESTORATION TREATMENTS	2,160		0
GGBA	2,160		0
10.20-JV-11221633-160 / TREE PLANTING IN SEVERELY-BURNED FORESTS: ASSESSING THE FACTORS THAT CONTROL PLANTED TREE SEEDLING SURVIVAL AND GROWTH IN THE SOUTHWESTERN UNITED STATES	83,578		0
GGBA	83,578		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
10.20-JV-11221633-176 / ASSESSING REGENERATION IN MANAGED AND UNMANAGED WESTERN CONIFER STANDS	48,802		0
GGBA	48,802		0
10.20-JV-11221634-169 / MICROBIOME DRIVERS OF POST-FIRE NUTRIENT CYCLING IN FOREST SOILS	232		0
GGBA	232		0
10.20-JV-11221636-120 / FRONT RANGE URBAN AREAS STUDY	18,414		0
GGBA	18,414		0
10.20-JV-11221636-122 / ASSESSMENT OF FUELS TREATMENT EFFECTIVENESS FROM PLANNING AND RESPONSE PERSPECTIVES	46,309		0
GGBA	46,309		0
10.20-JV-11221636-123 / EXTENDING UTILIZATION OF THE OUTPUTS AND PRODUCTS OF NATIONAL FOREST MANAGEMENT TO PROMOTE BENEFITS AND SUSTAINABILITY	26,094		0
GGBA	26,094		0
10.20-JV-11221636-142 / INFORMING STRATEGIC DEVELOPMENT WITHIN THE USFS RESEARCH AND DEVELOPMENT DEPUTY AREA	64,797		0
GGBA	64,797		0
10.21-00192 / TALLWOOD PROJECT 10-STORY TESTING	311,760		0
GGBA / PASS-THROUGH FROM: U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (21-00192)	311,760		0
10.21-CR-11242305-058 / AGRICULTURE, FORESTRY AND OTHER LAND USE SECTOR TOOL DEVELOPMENT FOR NATIONAL GHG INVENTORY SYSTEM	220,063		0
GGBA	220,063		0
10.21-CR-11242305-072 / REMOTE SENSING-BASED TIME SERIES ANALYSIS OF EASTERN REDCEDAR EXPANSION IN KANSAS	9,944		0
GGBA	9,944		0
10.21-CS-11020000-002 20-CS-11020000-025 / DEVELOPING AND APPLYING OUTCOME BASED MEASURES WITH U.S. FOREST SERVICE REGION 2 WATERSHED PARTNERSHIPS	149,297		0
GGBA	149,297		0
10.21-CS-11020600-021 / MAPPING AND MONITORING CHEATGRASS FOLLOWING THE MULLEN FIRE	17,194		0
GGBA	17,194		0
10.21-CS-11020600-029 / WILDFIRE EFFECTS ON WOOD FROG BREEDING SUCCESS	10,117		0
GGBA	10,117		0
10.21-CS-11030000-023 / IDENTIFICATION OF A NEW BISCOGNIAUXIA SPECIES ON OAKS IN THE SOUTHWEST	520		0
GGBA	520		0
10.21-CS-11132400-158 / INCORPORATING CLIMATE CHANGE CONSIDERATIONS INTO FOREST SERVICE PLANNING AND ACTIVITIES	8,467		0
GGBA	8,467		0
10.21-CS-1122161137-201 / ARE WE THINNING ENOUGH? COST SHARE: QUANTITATIVE EVALUATION OF FUEL TREATMENT EFFECTIVENESS	7,355		0
GGBA	7,355		0
10.21-CS-11221634-088 / COVID-19 - EVALUATING HILLSLOPE SOIL EROSION AND FOREST RECOVERY AFTER TETHERED LOGGING ON STEEP SLOPES	55,384		0
GGBA	55,384		0
10.21-CS-11221634-195 / COVID-19 - RESAMPLING OF FENS AND RIPARIAN PLOTS FOLLOWING 2020 WILDFIRES	21,515		0
GGBA	21,515		0
10.21-CS-11221636-129 / WORKING WITH THE WILDFIRE RESEARCH TEAM TO SUPPORT COMMUNITY WILDFIRE RESILIENCE	10,143		0
GGBA	10,143		0
10.21-CS-11221636-151 / COST DRIVERS, EFFECTIVENESS OF WILDFIRE SUPPRESSION OPERATIONS, AND INVESTMENTS IN PREPAREDNESS	42,004		0
GGBA	42,004		0
10.21-CS-11221636-174 / EXPANDING THE ASSESSMENT OF FUELS TREATMENT EFFECTIVENESS FROM PLANNING AND RESPONSE PERSPECTIVES	9,839		0
GGBA	9,839		0
10.21-JV-11120101-031 / TREE ATTRIBUTES AND DIVERSITY IN THE CARIBBEAN FIA (FIA SPECIES)	14,863		0
GGBA	14,863		0
10.21-JV-11221632-063 / APPLICATION OF THE USPED SOIL EROSION MODEL ON DOD PROPERTIES (JV AGREEMENT)	14,396		0
GGBA	14,396		0
10.21-JV-11221632-224 / DROUGHT RECOVERY IN THE NORTHERN GREAT PLAINS: UNDERSTANDING SEASONAL PRECIPITATION LEGACY EFFECTS ON GRAZING AND FORAGE PRODUCTION	4,903		0
GGBA	4,903		0
10.21-JV-11221636-119 / COVID-19 - MASBIO 2.4: MULTI-FEEDSTOCK BIOMASS SUPPLY CHAIN MODELING TO EXPAND THE BIOECONOMY	50,696		0
GGBA	50,696		0
10.21-JV-11221638-132 / SATELLITE-BASED ACTIVE REMOTE SENSING FOR IMPROVING AND QUANTIFYING SENSITIVITIES OF TCC PRODUCTS ACROSS WESTERN U. S FOREST SYSTEMS	10,612		0
GGBA	10,612		0
10.22-CS-11021200-033 / BOREAL TOAD MONITORING AND SURVEYS ON THE SAN ISABEL NATIONAL FOREST 2022.	1,534		0
GGBA	1,534		0
10.652 / FORESTRY RESEARCH	15,299		0
GZAA	15,299		0
10.674 / WOOD UTILIZATION ASSISTANCE	122,850		0
GLAA	122,850		0
10.675 / URBAN AND COMMUNITY FORESTRY PROGRAM	69,235	28,111	
GFEA	28,430		0
GGBA	40,805	28,111	
10.680 / FOREST HEALTH PROTECTION	72,738		0
GGBA	60,549		0
GKAA	12,189		0
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	1,104,356		0
GFBA / PASS-THROUGH FROM: NORTHERN ARIZONA UNIVERSITY (1004841-01)	26,822		0
GGBA	1,077,534		0
10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	177,154	100,597	
GGBA	177,154	100,597	
10.AP21PPQS&T00C177 / EXPANSION OF THE PDI DATA MANAGEMENT TOOLS SUITES AND SYSTEMS TO DIRECTLY SUPPORT APHIS PPQ FUNDING CITRUS PROGRAMS	80,641		0
GGBA	80,641		0
10.E16-62 / DIFFERENCES IN FIRE RISK WITH DIFFERENT ADHESIVES IN CROSS LAMINATED TIMBER	2,047		0
GLAA / PASS-THROUGH FROM: U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E16-62)	2,047		0
10.None / NAIL AND DOWEL LAMINATED TIMBER DIAPHRAGMS FOR SEISMIC REGIONS	25,114		0
GLAA / PASS-THROUGH FROM: BINATIONAL SOFTWOOD LUMBER COUNCIL (CSM-210222)	25,114		0
DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE			
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	1,327,395	105,221	
GGBA	1,066,564	105,221	
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (A21-0191-S002)	7,143		0
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD AGREEMENT NO. A22-0149-S004)	19,065		0
GGBA / PASS-THROUGH FROM: TEXAS A AND M UNIVERSITY (M2000230)	74,867		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION	ALN OR OTHER ID NUMBER / PROGRAM NAME		
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	GGBA / PASS-THROUGH FROM: TEXAS A AND M UNIVERSITY (SUBAWARD # M2103083)	159,756	0
10.202	/ COOPERATIVE FORESTRY RESEARCH	397,020	0
	GGBA	397,020	0
10.203	/ PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	4,874,055	0
	GGBA	4,874,055	0
10.207	/ ANIMAL HEALTH AND DISEASE RESEARCH	201,007	0
	GGBA	201,007	0
10.215	/ SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	241,844	1,048
	GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G171-21-W7899)	137,546	0
	GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G235-21-W7902)	20,509	0
	GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G345-20-W7901)	5,846	0
	GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (SUBAWARD # G325-21-W8612)	20,047	1,048
	GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (SUBAWARD ID# G343-21-W8617)	9,070	0
	GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (201207-539)	48,826	0
10.217	/ HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	76,818	7,066
	GGBA	18,828	7,066
	GGBA / PASS-THROUGH FROM: TEXAS A & M UNIVERSITY KINGSVILLE (S18-0900-502013)	2,792	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT GREENSBORO (20200443.2)	55,198	0
10.220	/ HIGHER EDUCATION - MULTICULTURAL SCHOLARS GRANT PROGRAM	19,243	0
	GGBA	19,243	0
10.223	/ HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	25,760	0
	GGJA	13,395	0
	GYAA	12,365	0
10.303	/ INTEGRATED PROGRAMS	68,620	12,612
	GGBA	68,620	12,612
10.304	/ HOMELAND SECURITY AGRICULTURAL	35,382	0
	GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (2016-37620-25766)	6,234	0
	GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD # A22-0145-S001)	29,148	0
10.309	/ SPECIALTY CROP RESEARCH INITIATIVE	1,109,810	334,131
	GGBA	421,276	334,131
	GGBA / PASS-THROUGH FROM: NEW MEXICO CONSORTIUM (PTE 2020-70029-33199 SUB 734-002)	120,059	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF GEORGIA (SUB00002160)	107,442	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF IDAHO (AN4829-846780)	288,313	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H007082501)	101,951	0
	GGBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (133321-G004113)	70,769	0
10.310	/ AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	8,817,733	1,934,377
	GFBA	1,415,403	644,953
	GFBA / PASS-THROUGH FROM: AUBURN UNIVERSITY (21-SFWS-205223-UCOLORADO)	726	0
	GFBA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (PO-0000118825)	87,134	0
	GFBA / PASS-THROUGH FROM: MISSISSIPPI STATE UNIVERSITY (060500.361432.02)	2,910	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (239120B)	43,758	0
	GFEA / PASS-THROUGH FROM: CORNELL UNIVERSITY (138112-21116 AMD01)	34,193	0
	GFEA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (1-580820-2_PRE)	116,095	0
	GGBA	5,576,756	1,187,715
	GGBA / PASS-THROUGH FROM: CLEMSON UNIVERSITY (SUBAWARD # 2289-207-2014537)	66,335	0
	GGBA / PASS-THROUGH FROM: NEW MEXICO STATE UNIVERSITY (Q02326)	12,195	0
	GGBA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (SUBAWARD # 2-570360.CSU)	15,950	0
	GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (SUBAWARD # R0813A-D)	16,877	0
	GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (SUBAWARD# F9000074302046)	20,299	0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60068148)	2,555	0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60071031)	39,251	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (SUBAWARD #426108)	174,074	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (201603566-02)	193,559	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A22-1483-S005)	63,185	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00002044)	5,454	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF IDAHO (AD5027-884757)	26,284	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (106174-18625)	105,915	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND (91307-25208201)	62,692	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H008644301)	16,125	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6234-0016-002)	13,889	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA (2018-69011-28369)	48,669	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA RENO (UNR-22-98)	6,567	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF RHODE ISLAND (7602/08022019)	713	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF VERMONT (AWD0000135SUB000000067)	23,997	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004952-CSU)	6,322	0
	GKAA	79,806	0
	GLAA	305,029	101,709
	GLAA / PASS-THROUGH FROM: THE TRUSTEES OF PRINCETON UNIVERSITY (SUB00000474)	122,480	0
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (470968)	4,411	0
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (SA1909231)	108,125	0
10.311	/ BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	132	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P009357601)	132	0
10.319	/ FARM BUSINESS MANAGEMENT AND BENCHMARKING COMPETITIVE GRANTS PROGRAM	57,357	25,575
	GGBA	57,357	25,575
10.329	/ CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	372,541	32,493
	GGBA	350,871	32,493
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (SA18-4060-18)	7,034	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (SA18-4060-19)	2,501	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004120)	12,135	0
10.330	/ ALFALFA AND FORAGE RESEARCH PROGRAM	118,361	77,268
	GGBA	118,361	77,268
10.331	/ FOOD INSECURITY NUTRITION INCENTIVE GRANTS PROGRAM	12,164	0
	GGBA / PASS-THROUGH FROM: GRETCHEN SWANSON CENTER FOR NUTRITION (IP#17116683)	12,164	0
10.336	/ VETERINARY SERVICES GRANT PROGRAM	9,067	0
	GGBA	9,067	0
10.500	/ COOPERATIVE EXTENSION SERVICE	9,645	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H007172404)	9,645	0
10.516	/ RURAL HEALTH AND SAFETY EDUCATION COMPETITIVE GRANTS PROGRAM	96,108	0
	GGBA	96,108	0
10.525	/ FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	213,188	0
	GGBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (139244 G004271)	213,188	0
10.C0535A-C	/ NORTHERN ORGANIC VEGETABLE IMPROVEMENT COLLABORATIVE (NOVIC) III	25,758	0
	GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (C0535A-C)	25,758	0
10.Contract # 22-76	/ SELECT LINES FOR THE POTATOES USA NATIONAL CHIP PROGRAM	18,498	0
	GGBA / PASS-THROUGH FROM: POTATOES USA (CONTRACT # 22-76)	18,498	0
10.SUB00001742	/ SOUTHEAST PARTNERSHIP OF ADVANCED RENEWABLES FROM CARINATA	6,420	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00001742)	6,420	0
DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE			
10.902	/ SOIL AND WATER CONSERVATION	681,083	0
	GGBA	663,533	0
	GGBA / PASS-THROUGH FROM: MAD AGRICULTURE (AGREEMENT DATED OCT 13, 2020)	17,550	0
10.903	/ SOIL SURVEY	163,145	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		TOTAL EXPENDITURES	SUBRECIPIENTS
GFBA		51,760	0
GGBA		111,385	0
10.907 / SNOW SURVEY AND WATER SUPPLY FORECASTING		475,698	0
GGBA		475,698	0
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM		39,873	0
GGBA / PASS-THROUGH FROM: COLORADO CONSERVATION TILLAGE ASSOCIATION (IP#17059702)		30,138	0
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (G012019-CSU)		9,735	0
10.932 / REGIONAL CONSERVATION PARTNERSHIP PROGRAM		5,951	0
GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (RCPP-3)		5,951	0
<u>DEPARTMENT OF AGRICULTURE, OFFICE OF THE CHIEF ECONOMIST</u>			

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
10.290 / AGRICULTURAL MARKET AND ECONOMIC RESEARCH	181,642	0	
GGBA	181,642	0	
10.291 / AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS	51,746	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (25-6238-0965-005)	19,331	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6238-0965-002)	32,415	0	
<u>DEPARTMENT OF COMMERCE</u>			
11.0415.09.0870B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	4,950,783	0	
GFBA	4,950,783	0	
11.1332KP20CNEEP0090 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	486,477	0	
GFBA	486,477	0	
11.0CG6354B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	(33,712)	0	
GFBA	(33,712)	0	
11.0CG6839B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	53,583	0	
GFBA / PASS-THROUGH FROM: RIVERSIDE TECHNOLOGY INC (0CG6839B)	53,583	0	
11.PC3.1-157 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	86,705	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (PC3.1-157)	86,705	0	
11.ST1330-17-CQ-0058 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	104,895	0	
GFBA / PASS-THROUGH FROM: RIVERSIDE TECHNOLOGY INC (ST1330-17-CQ-0058)	104,895	0	
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>			
11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS	1,259,636	0	
GFBA	1,259,636	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>			
11.609 / COVID-19 - MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	10,853	0	
GGBA / PASS-THROUGH FROM: INTELLIGENT FIBER OPTIC SYSTEMS CORPORATION (IFOS-CSU-NIST-)	10,853	0	
11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	7,525,327	2,652,588	
GFBA	3,374,823	49,769	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (A20-0320-S001)	113,539	0	
GGBA	3,971,241	2,602,819	
GLAA	65,724	0	
11.619 / ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	11,797	0	
GFBA / PASS-THROUGH FROM: NORTH CAROLINA STATE UNIVERSITY (2022-0444-05)	11,797	0	
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	15,455,411	0	
GFBA	14,808,689	0	
GFBA	87,838	0	
GLAA	558,884	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>			
11.008 / NOAA MISSION-RELATED EDUCATION AWARDS	149,054	0	
GFBA	97,647	0	
GGBA	51,407	0	
11.012 / INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	105,719	59,282	
GFBA	105,719	59,282	
11.015 / BROAD AGENCY ANNOUNCEMENT	14,767	0	
GGBA	14,767	0	
11.022 / BIPARTISAN BUDGET ACT OF 2018	1,983,021	0	
GFBA	1,867,997	0	
GGBA	115,024	0	
11.431 / CLIMATE AND ATMOSPHERIC RESEARCH	3,879,998	80,398	
GFBA	2,374,897	80,398	
GFBA / PASS-THROUGH FROM: DESERT RESEARCH INSTITUTE (GR09898)	1,593	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD00003038)	152,024	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002605)	126,941	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002612)	298,780	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003039)	193,211	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (473695)	8,158	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (116709117)	60,441	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (122755587)	(1,794)	0	
GGBA	665,747	0	
11.432 / COVID-19 - NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	50,987	24,843	
GGBA	50,987	24,843	
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	70,023,639	34,976	
GFBA	52,125,076	24,711	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (93467-27554211)	96,429	0	
GGBA	17,802,134	10,265	
11.440 / ENVIRONMENTAL SCIENCES, APPLICATIONS, DATA, AND EDUCATION	214,521	34,949	
GFBA	214,521	34,949	
11.459 / WEATHER AND AIR QUALITY RESEARCH	2,328,821	25,156	
GFBA	1,024,630	25,156	
GGBA	1,300,725	0	
GGBA / PASS-THROUGH FROM: TEXAS TECH UNIVERSITY (SUBAWARD NO: 21B053-01)	3,466	0	
11.460 / SPECIAL OCEANIC AND ATMOSPHERIC PROJECTS	1,341,015	0	
GFBA	1,070,170	0	
GGBA	270,845	0	
11.467 / METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	335,707	0	
GFBA	275,340	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003278)	51,783	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBCON003282)	8,584	0	
11.468 / APPLIED METEOROLOGICAL RESEARCH	367,607	24,481	
GFBA	176,640	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (88515-27543201)	16,867	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12109)	40,049	0	
GFBA	27,933	0	
GGBA	106,118	24,481	
<u>DEPARTMENT OF DEFENSE</u>			
12.00010869 / NEXT GENERATION BIOSECURITY MONITORING OF INVASIVE ALIEN ARTHROPOD SPECIES	213	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, BERKELEY (00010869)	213	0	
12.10-08416-4541-46 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	(33)	0	
GFBA / PASS-THROUGH FROM: PHYSICAL SCIENCES INC. (10-08416-4541-46)	(33)	0	
12.101052 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	(13,437)	0	
GFBA / PASS-THROUGH FROM: MITRE CORPORATION (101052)	(13,437)	0	
12.13000844-058 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	251,864	0	
GFBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (13000844-058)	251,864	0	
12.13270 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	21,246	0	
GFBA / PASS-THROUGH FROM: QORVO (13270)	21,246	0	
12.1347-2061 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	76,440	0	
GFBA / PASS-THROUGH FROM: APTIMA, INC. (1347-2061)	76,440	0	
12.1691-UCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	2,428	0	
GFBA / PASS-THROUGH FROM: SCIENTIFIC SYSTEMS COMPANY, INC. (1691-UCB)	2,428	0	
12.17030163 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	156,005	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GFBA	156,005		0
12.18-033 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	100,158		0
GFCA / PASS-THROUGH FROM: SEMQUEST INC (18-033)	100,158		0
12.18998 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	103,869		0
GFBA / PASS-THROUGH FROM: KAPTEYN-MURNANE LABORATORIES (18998)	103,869		0
12.212014.05.00.2016.00.19C3 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	18,281		0
GFBA / PASS-THROUGH FROM: ARCTOS TECHNOLOGY SOLUTIONS, LLC (212014.05.00.2016.00.19C3)	18,281		0
12.22-312-0216908-66190L / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	300,731		0
GFBA / PASS-THROUGH FROM: RTI INTERNATIONAL (22-312-0216908-66190L)	300,731		0
12.22-C-0059 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	65,044		0
GFBA	65,044		0
12.22-C-0067 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	120,170		0
GFBA	120,170		0
12.22-C-0098 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	72,073		0
GFBA	72,073		0
12.23107-CO / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	135,702		0
GFBA / PASS-THROUGH FROM: DONALD DANFORTH PLANT SCIENCE CENTER (23107-CO)	135,702		0
12.237-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	132,671		0
GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (237-01)	132,671		0
12.238-013-UOC / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	128,058		0
GFBA / PASS-THROUGH FROM: AZIMUTH CORPORATION (238-013-UOC)	128,058		0
12.238-5404-UOC / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	17,492		0
GFBA / PASS-THROUGH FROM: AZIMUTH CORPORATION (238-5404-UOC)	17,492		0
12.289-CU / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	113,836		0
GFBA / PASS-THROUGH FROM: OPTO-KNOWLEDGE SYSTEMS, INC. (289-CU)	113,836		0
12.36-5360-2241-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	(425)		0
GFBA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (36-5360-2241-001)	(425)		0
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	21,410,191		3,245,389
GFBA	927,091		357,006
GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000935)	12,327		0
GFBA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0101)	57,134		0
GFEA	18,010,769		2,559,239
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-12_CR)	29,825		0
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-12_FR)	36,744		0
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-8_CR)	98,586		16,637
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-8_FR)	93,631		0
GFEA / PASS-THROUGH FROM: AMERICAN BURN ASSOCIATION (W81XWH-09-2-0194)	434		0
GFEA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES (S-1083-D00125.00005-UCD)	202		0
GFEA / PASS-THROUGH FROM: CEDAR-SINAI HOSPITAL (1623827 AMD02)	98,920		0
GFEA / PASS-THROUGH FROM: DANA FARBER CANCER INSTITUTE (3086101)	13,993		0
GFEA / PASS-THROUGH FROM: DEPARTMENT OF DEFENSE/DOD (2019-632)	527,326		218,330
GFEA / PASS-THROUGH FROM: DREXEL UNIVERSITY (840028 AMD02 NCE)	65,166		0
GFEA / PASS-THROUGH FROM: FLASHBACK TECHNOLOGIES LLC (CF-146)	(100,747)		0
GFEA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC111509-UC)	34,173		0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20108401 AMD02)	8,036		0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1016810 UC DENVER)	13,501		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE COUNTY (F302963-1)	(21,023)		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00013872)	27,180		0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-242-MOD02)	1,776		0
GGBA	732,527		94,177
GGBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004142877)	9,682		0
GGBA / PASS-THROUGH FROM: MEDSHAPE SOLUTIONS, INC. (RESEARCH AGREEMENT DATED 8/15/2020)	421,122		0
GGBA / PASS-THROUGH FROM: THE GENEVA FOUNDATION (S-11000-01)	22,186		0
GGBA / PASS-THROUGH FROM: VETERANS MEDICAL RESEARCH FOUNDATION (099550000-324329)	7,388		0
GKAA / PASS-THROUGH FROM: CREARE, INC (S666)	43,177		0
GLAA	239,065		0
12.4-312-0216908-65567L / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	261,068		0
GFBA / PASS-THROUGH FROM: RTI INTERNATIONAL (4-312-0216908-65567L)	261,068		0
12.5018 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	131,256		0
GFBA / PASS-THROUGH FROM: THE WATER RESEARCH FOUNDATION (5018)	131,256		0
12.544467-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	13,358		0
GFBA / PASS-THROUGH FROM: LEHIGH UNIVERSITY (544467-78001)	13,358		0
12.544468-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	59,051		0
GFBA / PASS-THROUGH FROM: LEHIGH UNIVERSITY (544468-78001)	59,051		0
12.62326995-156499 / LOCALIZED GENE THERAPY FOR PROLONGED ANTI-INFLAMMATORY TREATMENT TO PREVENT OR DELAY PTOA IN AN EQUINE MODEL	136,575		0
GGBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62326995-156499)	136,575		0
12.62681767-227888 / TOWARDS ENHANCED SEISMIC MONITORING WITH DISTRIBUTED ACOUSTIC SENSING	18,562		0
GLAA / PASS-THROUGH FROM: THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVER. (62681767-227888)	18,562		0
12.7033-SC-CU-P02 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	6,609		0
GFBA / PASS-THROUGH FROM: COLDQUANTA, INC (7033-SC-CU-P02)	6,609		0
12.7051-SC-CU-P1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	81,041		0
GFBA / PASS-THROUGH FROM: COLDQUANTA, INC (7051-SC-CU-P1)	81,041		0
12.7054-SC-CU-P1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	30,000		0
GFBA / PASS-THROUGH FROM: COLDQUANTA, INC (7054-SC-CU-P1)	30,000		0
12.7500129352 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	95,433		5,143
GFBA / PASS-THROUGH FROM: NORTHROP GRUMMAN CORPORATION (7500129352)	95,433		5,143
12.80NSSC21C0174 / CONTROLLING MICROSTRUCTURE THROUGH NUCLEATION - THE KEY TO DESIGNING T	47,551		0
GLAA / PASS-THROUGH FROM: ELEMENTUM 3D INC (401972)	47,551		0
12.A10552-0013-S004 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	947		0
GFBA / PASS-THROUGH FROM: WYLE LABORATORIES (A10552-0013-S004)	947		0
12.AOS-21-002 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	185,759		0
GFBA / PASS-THROUGH FROM: AOSENSE (AOS-21-002)	185,759		0
12.AWD 20-09-0070 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	7,283		0
GFBA / PASS-THROUGH FROM: COLVIN RUN NETWORKS (AWD 20-09-0070)	7,283		0
12.AWD-20-02-0095 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	46		0
GFBA / PASS-THROUGH FROM: AOSENSE (AWD-20-02-0095)	46		0
12.AWD-20-04-0208 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	99,883		0
GFBA / PASS-THROUGH FROM: EXCET, INC. (AWD-20-04-0208)	99,883		0
12.AWD-20-10-0237 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	258,295		0
GFBA / PASS-THROUGH FROM: STABLE LASER SYSTEMS (AWD-20-10-0237)	258,295		0
12.AWD-21-03-0058 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	71,995		0
GFBA / PASS-THROUGH FROM: COLORADO ENGINEERING INC (AWD-21-03-0058)	71,995		0
12.AWD-21-03-0167 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	116,561		0
GFBA / PASS-THROUGH FROM: QORVO (AWD-21-03-0167)	116,561		0
12.AWD-21-05-0184 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	150,709		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GFBA / PASS-THROUGH FROM: URBAN SKY THEORY INC. (AWD-21-05-0184)	150,709		0
12.AWD-21-06-0036 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	113,497		0
GFBA / PASS-THROUGH FROM: KAYHAN SPACE CORP. (AWD-21-06-0036)	113,497		0
12.AWD-21-06-0085 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	7,578		0
GFBA / PASS-THROUGH FROM: CYBEX, INC. (AWD-21-06-0085)	7,578		0
12.AWD-21-06-0149 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	15,000		0
GFBA / PASS-THROUGH FROM: SAFETRACES (AWD-21-06-0149)	15,000		0
12.CU-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	174		0
GFBA / PASS-THROUGH FROM: GEOOPTICS (CU-001)	174		0
12.DRC.11223.03.RR00xxxx.19 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	84,573		0
GFBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (DRC.11223.03.RR00XXXX.19)	84,573		0
12.FA864922P0825 / CLC: CISLUNAR LOGISTICS CENTER	23,958		0
GLAA / PASS-THROUGH FROM: LUNAR OUTPOST INC (CSM PROP# 21-0668)	23,958		0
12.FA864922P1657 / INTELLIGENT PROCESS CONTROL FOR ADDITIVE MANUFACTURING	26,929		0
GLAA / PASS-THROUGH FROM: INTELLIGENT FIBER OPTIC SYSTEMS CORPORATION (IFOS) (CSM PROP# 22-0165)	26,929		0
12.FA8650-20-D-5211 / IN SITU INVESTIGATION OF THE EFFECTS OF STRESS CONCENTRATIONS ON COLD DWELL FATIGUE IN TITANIUM ALLOYS	8,892		0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF DAYTON (RSC20027)	8,892		0
12.FA8808-21-C-0006 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	319,409	139,961	
GFBA	319,409	139,961	0
12.FA9453-19-1-0001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	157,930		0
GFBA	157,930		0
12.FA9453-19-C-0029 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	1,850,492	1,292,556	
GFBA	1,850,492	1,292,556	0
12.FA9453-20-C-2000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	690,761		0
GFBA	690,761		0
12.GS.1404.005.CU.21.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	25,062		0
GFBA / PASS-THROUGH FROM: TDA RESEARCH INC. (GS.1404.005.CU.21.01)	25,062		0
12.GSOOQ140ADU420 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCE FOR PREDICTION OF	127,968		0
GLAA / PASS-THROUGH FROM: LEIDOS (PO10204807)	127,968		0
12.H98230-19-C-0428 / ATOMIC SCALE TOMOGRAPHY OF QUANTUM MATERIALS	218,031		0
GLAA / PASS-THROUGH FROM: LABORATORY FOR PHYSICAL SCIENCES (H98230-19-C-0428)	218,031		0
12.H98230-21-1-0214 / CYSPEMINES: COLORADO SCHOOL OF MINES CYBER SCHOLARSHIP PROGRAM	272,241		0
GLAA	272,241		0
12.M2201355-28-52078 / A NEW CONCEPT OF "RELEASE-CAPTURE-DESTRUCTION" TO ENABLE REMEDIATION O	11,439		0
GLAA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (M2201355-28-520780-00003)	11,439		0
12.N00014-15-1-2809 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	272,532	256,478	
GFBA	272,532	256,478	0
12.N62645-20-D-5020 / MUSCULOSKELETAL MODELING OF LOAD CARRIAGE: EFFECTS OF MUSCLE STRENGTH DISTRIBUTION ON INJURY RISK	24,998		0
GLAA / PASS-THROUGH FROM: LEIDOS (CSM PROP # 22-0218)	24,998		0
12.NM17-339 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	34,077		0
GFBA / PASS-THROUGH FROM: ATA AEROSPACE, LLC (NM17-339)	34,077		0
12.None / ADAPTATION OF FERRIUM M54 FOR PERSONAL ARMOR	19,902		0
GLAA / PASS-THROUGH FROM: QUESTEK INNOVATIONS LLC (PROP# 22-0069)	19,902		0
12.None / NANOFILTRATION FOLLOWED BY ELECTRICAL DISCHARGE PLASMA FOR DESTRUCTION	19,469		0
GLAA / PASS-THROUGH FROM: GSI NORTH AMERICA (SC2022-01-07-CSM)	19,469		0
12.NWRA-19-S-204 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	227,209		0
GFBA / PASS-THROUGH FROM: NORTHWEST RESEARCH ASSOCIATES INC (NWRA-19-S-204)	227,209		0
12.OCG5645B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	(43,625)		0
GFBA / PASS-THROUGH FROM: CHIARO TECHNOLOGIES (OCG5645B)	(43,625)		0
12.OCG6372B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	11,564		0
GFBA / PASS-THROUGH FROM: ADVANCED SPACE (OCG6372B)	11,564		0
12.OCG6490B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	104,202		0
GFBA / PASS-THROUGH FROM: COLORADO ENGINEERING INC (OCG6490B)	104,202		0
12.OCG6563B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	(196)		0
GFBA / PASS-THROUGH FROM: BOULDER PRECISION ELECTRON-OPTICS (OCG6563B)	(196)		0
12.OCG6640B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	93,200		0
GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (OCG6640B)	93,200		0
12.OCG6753B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	159,253		0
GFBA / PASS-THROUGH FROM: QUSPIN (OCG6753B)	159,253		0
12.OCG6774B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	115,902		0
GFBA / PASS-THROUGH FROM: ECORTEX INC (OCG6774B)	115,902		0
12.OCG6982B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	146,930		0
GFBA / PASS-THROUGH FROM: TRUENANO (OCG6982B)	146,930		0
12.OCG7010B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	6		0
GFBA / PASS-THROUGH FROM: QUNAV (OCG7010B)	6		0
12.OCG7057B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	(39,050)		0
GFBA / PASS-THROUGH FROM: STABLE LASER SYSTEMS (OCG7057B)	(39,050)		0
12.OCG7070B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	10,968		0
GFBA / PASS-THROUGH FROM: COLORADO ENGINEERING INC (OCG7070B)	10,968		0
12.P2247-04 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	19,839		0
GFBA / PASS-THROUGH FROM: ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P2247-04)	19,839		0
12.PO # A385910 / COVID-19 - COVID-19: DEVELOPMENT OF EIDD-2749 AND SUPPLEMENTAL CANDIDATES FOR ALPHAVIRUS, ARENAVIRUS AND OTHER BIODEFENSE THREATS	56,009		0
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (PO # A385910)	56,009		0
12.PO# 25086865 / A GLP TOTAL MENISCUS REPLACEMENT STUDY WILL BE PERFORMED IN SHEEP WITH A GOAL	10,241		0
GGBA / PASS-THROUGH FROM: RUTGERS - STATE UNIVERSITY OF NEW JERSEY (PO# 25086865)	10,241		0
12.S-111-072-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	60,278		0
GFBA / PASS-THROUGH FROM: UES, INC. (S-111-072-001)	60,278		0
12.S2-8019-20-02 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	277,088		0
GFBA / PASS-THROUGH FROM: S2 CORPORATION (S2-8019-20-02)	277,088		0
12.SB2109-001-1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	62,781		0
GFBA / PASS-THROUGH FROM: SPECTRAL ENERGIES (SB2109-001-1)	62,781		0
12.SC-1721-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	(2)		0
GFBA / PASS-THROUGH FROM: SCIENTIFIC SYSTEMS COMPANY, INC. (SC-1721-01)	(2)		0
12.SC20-F185-1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	40,788		0
GFBA / PASS-THROUGH FROM: TOYON RESEARCH (SC20-F185-1)	40,788		0
12.S-D00125.00013-UOFCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	11,701		0
GFBA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES (S-D00125.00013-UOFCB)	11,701		0
12.SMIOSTC0803 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	94,603		0
GFBA / PASS-THROUGH FROM: SOTERIX MEDICAL, INC. (SMIOSTC0803)	94,603		0
12.SP4701-20-C-0076 / STEEL PERFORMANCE INITIATIVE	251,780		0
GLAA / PASS-THROUGH FROM: STEEL FOUNDERS' SOCIETY OF AMERICA (SP4701-20-C-0076)	251,780		0
12.SP4701-20-D-9090 / PVD COATINGS	164,517		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER		AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION	ALN OR OTHER ID NUMBER / PROGRAM NAME	THROUGH TO	SUBRECIPIENTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		
GLAA / PASS-THROUGH FROM: ATI SPECIALTY ALLOYS & COMPONENTS (2021-315)	164,517		0
12.STTR AF20C-TC501- / HYBRID CUTTERHEAD TUNNEL BORING MACHINE	8,685		0
GLAA / PASS-THROUGH FROM: ARCBYT INC (CSM PROP # 21-0230)	8,685		0
12.Sub 2018-2726-16. Prime H98230-19-D-0012 / STREAMING RECORD LINKAGE FOR ONLINE DATA			
DEDUPLICATION	91,955		0
GGBA / PASS-THROUGH FROM: NORTH CAROLINA STATE UNIVERSITY (SUB 2018-2726-16. PRIME H98230-19-D-0012)	91,955		0
12.subaward # CPZEN-D-1_Colostate / AEROSOL DELIVERY OF CPZEN-45 FOR TREATMENT OF NON-TUBERCULOUS MYCOBACTERIAL (NTMS) INFECTIONS	62,994		0
GGBA / PASS-THROUGH FROM: PAI LIFE SCIENCES (SUBAWARD # CPZEN-D-1_COLOSTATE)	62,994		0
12.Subcontract No. 4000172385 / MOUNTAIN BOOMER	52,437		0
GGBA	52,437		0
12.Subcontract Number T23348 / ATMOSPHERIC ICE DETECTION AND AVOIDANCE SYSTEM FOR FIXED AND ROTARY WING AIRCRAFT	86,983		0
GGBA / PASS-THROUGH FROM: FIRST RF CORPORATION (SUBCONTRACT NUMBER T23348)	86,983		0
12.TASK ORDER 20006-S1 / POWER DENSE TURBO-COMPRESSION COOLING DRIVEN BY WASTE HEAT	139,596		0
GGBA / PASS-THROUGH FROM: MANTEL TECHNOLOGIES (TASK ORDER 20006-S1)	139,596		0
12.W15QKN-17-C-0012 / PHASE II: NANOPARTICLE CAPACITORS FOR MULTI-POINT INITIATION	4		0
GLAA / PASS-THROUGH FROM: AEGIS TECHNOLOGY (CSM PROP 17-0298)	4		0
12.W911NF-21-C-0057 / SOLID OXIDE FUEL CELL GENERATOR	149,220		0
GLAA / PASS-THROUGH FROM: ADAPTIVE ENERGY LLC (W911NF-21-C-0057)	149,220		0
12.W911NF-21-P-0028 / 300W PROTONIC CERAMIC FUEL CELL SYSTEM	38,536		0
GLAA / PASS-THROUGH FROM: ADAPTIVE ENERGY LLC (W911NF-21-P-0028)	38,536		0
12.W911NF-22-C-0017 / PHASE II: 300W PROTONIC CERAMIC FUEL CELL	1,561		0
GLAA / PASS-THROUGH FROM: ADAPTIVE ENERGY LLC (CSM PROP # 22-0058)	1,561		0
12.W911NF-22-P-0020 / HIGH POWER DENSITY SOLID OXIDE FUEL CELL SYSTEMS	28,019		0
GLAA / PASS-THROUGH FROM: ADAPTIVE ENERGY LLC (CSM PROP# 22-0202)	28,019		0
12.W911QY2120003 / PAPER-BASED COLORIMETRIC WATER QUALITY SENSORS	26,472		0
GGBA	26,472		0
12.W912HQ-16-C-0026 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	(260)		0
GFBA	(260)		0
12.W912HQ-17-C-0043 / KEY FATE AND TRANSPORT PROCESSES IMPACTING THE MASS DISCHARGE, ATTENUATION, AND TREATMENT OF POLY-AND PERFLUOROALKYL SUBSTANCES AND COMINGLED CHLORINATED SOLVENTS OR AROMATIC HYDROCARBONS			
GLAA	(1,897)		(1,266)
12.W912HQ18C0044 / INSIGHTS INTO THE LONG-TERM DISCHARGE & TRANSFORMATION OF AFFF IN THE UNSATURATED ZONE	76,250		0
GLAA / PASS-THROUGH FROM: CDM SMITH (6500-001-001-CS)	76,250		0
12.W912HQ18C0047 / PREVENTION OF SEDIMENT RECONTAMINATION BY IMPROVED BMPS TO REMOVE ORGANIC AND METAL CONTAMINANTS FROM STORMWATER RUNOFF	157,609		0
GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61931765-128536)	157,609		0
12.W912HQ-18-C-0048 / FIELD DEMONSTRATION AND COMPARISON OF EX-SITU TREATMENT TECHNOLOGIES FOR PFAS IN GROUNDWATER	124,730		33,318
GLAA / PASS-THROUGH FROM: WATER RESEARCH FOUNDATION (5020)	124,730		33,318
12.W912HQ18C0053 / REGENERABLE RESIN SORBENT TECHNOLOGIES WITH REGENERANT SOLUTION RECYCLING FOR SUSTAINABLE TREATMENT OF PER-AND POLYFLUOROALKYL SUBSTANCES	218,909		96,163
GLAA	218,909		96,163
12.W912HQ18C0075 / A MECHANISTIC UNDERSTANDING OF PFAS IN SOURCE ZONES: CHARACTERIZATION AND CONTROL	89,098		0
GLAA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (RM136A-B)	89,098		0
12.W912HQ19C0049 / CHARACTERIZING MULTISCALE FEEDBACKS BETWEEN FOREST STRUCTURE, FIRE BEHAVIOR AND EFFECTS: INTEGRATING MULTIPLE MECHANISMS FOR IMPROVED UNDERSTANDING OF PATTERN AND PROCESS (ORIGINAL KR RECORD 138063)	377,062		198,523
GGBA	377,062		198,523
12.W912HQ20C0011 / REMEDIATION OF AFFF-IMPACTED FIRE SUPPRESSION SYSTEMS USING NANOFILTRATION AND ELECTROCHEMICAL TREATMENT	173,487		5,428
GLAA	173,487		5,428
12.W912HQ20C0026 / DEVELOPMENT OF PASSIVE SAMPLING METHODOLOGIES FOR PER- AND POLYFLUOROALKYL SUBSTANCES	110,502		0
GLAA / PASS-THROUGH FROM: THE UNIVERSITY OF QUEENSLAND (W912HQ20C0026)	110,502		0
12.W912HQ20C0028 / COMPREHENSIVE FORENSIC APPROACH FOR SOURCE ALLOCATION OF POLY- AND PERFLUOROALKYL SUBSTANCES	293,040		197,634
GLAA	293,040		197,634
12.W912HQ21C0012 / PFAS LEACHING AT AFFF-IMPACTED SITES: INSIGHT INTO SOIL-TO-GROUNDWATER RATIOS	81,555		0
GLAA / PASS-THROUGH FROM: CDM SMITH (6539-001-001-CS)	81,555		0
12.W912HQ21C0036 / DEVELOPMENT AND DEMONSTRATION OF PFAS-LEACH - A COMPREHENSIVE DECISION	15,187		0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (W912HQ21C0036/ PO 614941)	15,187		0
12.W912HQ-21-C-0040 / DATA ACQUISITION TO EVALUATE AND SIMULATE THE FATE AND TRANSPORT OF PF	46,178		0
GLAA / PASS-THROUGH FROM: GSI NORTH AMERICA (GSINA 00064)	46,178		0
12.W912HQ22C0022 / A QUANTUM CHEMICAL - MACHINE LEARNING APPROACH FOR THE PREDICTION OF THERMAL PFAS DESTRUCTION	11,300		0
GGBA	11,300		0
12.W912HQ22C0023 / ADVANCEMENT OF HYDROTHERMAL ALKALINE TREATMENT TECHNOLOGY FOR ON-SITE	1,377		0
GLAA	1,377		0
12.W912PP20V0003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	3,388		0
GFBA	3,388		0
12.W913E520C0007 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	116,640		0
GFBA	116,640		0
DEPARTMENT OF DEFENSE, ADVANCED RESEARCH PROJECTS AGENCY			
12.910 / RESEARCH AND TECHNOLOGY DEVELOPMENT	7,879,130		1,640,606
GFBA	5,421,855		1,641,617
GFBA / PASS-THROUGH FROM: APPLIED MATERIALS (OCG6784B)	46,285		0
GFBA / PASS-THROUGH FROM: CHARLES STARK DRAPER LAB (OCG6964B)	240,343		0
GFBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG017191-04))	50,664		0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-102938-G3)	105,136		0
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4760 - PO 278105)	68,654		0
GFBA / PASS-THROUGH FROM: QORVO (OCG6416B)	49		0
GFBA / PASS-THROUGH FROM: RAYTHEON TECHNOLOGIES RESEARCH CENTER (1254273)	81,425		0
GFBA / PASS-THROUGH FROM: SMART INFORMATION FLOW TECHNOLOGIES (CLIC-CU-01)	(345)		0
GFBA / PASS-THROUGH FROM: TELEDYNE SCIENTIFIC AND IMAGING, LLC (OCG6841B)	(1,078)		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00009966)	142,916		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER		AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION		THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME		SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (577443)	142,611		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (97305123)	111,189		0
GFCA / PASS-THROUGH FROM: KITWARE, INC. (19-147)	706,227		0
GFCA / PASS-THROUGH FROM: KITWARE, INC. (21-122)	129,553		0
GFEA	76,297		(1,011)
GFEA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-102938-G7 AMD03)	15		0
GFEA / PASS-THROUGH FROM: PAR GOVERNMENT SYSTEMS CORPORATION (PGSC-SC-111371-05_AMD04)	96,507		0
GGBA	205,376		0
GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G228-19-W7329)	23,335		0
GGBA / PASS-THROUGH FROM: RAYTHEON COMPANY (BBN REF ID# 90083)	49,147		0
GLAA	182,969		0
12.AIS Subcontract Number: 1131-SA / EVALUATION SYSTEM FOR MICROPATCHING OF EMBEDDED SYSTEM BINARIES	686,317		0
GGBA / PASS-THROUGH FROM: ASSURED INFORMATION SECURITY, INC. (AIS SUBCONTRACT NUMBER: 1131-SA)	686,317		0
12.AWD101860 (SUB00000463) / AMPLIFICATION OF EXCHANGE MAGNONS IN NANOMETER-THICK YIG FILMS BY SPIN-ORBIT TORQUE	133,635		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD101860 (SUB00000463))	133,635		0
12.HR0011-20-9-0047 / DEVELOPMENT AND EXPLORATION OF FERROELECTRIC NITRIDE SEMICONDUCTORS	251,535		164,311
GLAA	251,535		164,311
12.HR001120900XX / DARPA-PA-20-02: LEARNING BY FORGETTING: QUANTUM ACCELERATED COLD THERMALIZATION FOR ARTIFICIAL INTELLIGENCE	175,025		73,972
GLAA	175,025		73,972
12.HR001120C0029 / ADVANCING RAPID TACTICAL TUNNELING OPERATIONS (ARTTO)	1,523,910		0
GLAA	1,523,910		0
<u>DEPARTMENT OF DEFENSE, DEFENSE FINANCE AND ACCOUNTING SERVICE</u>			
12.W81XWH-19-C-0067 / A WEARABLE BLAST WAVE SENSING SYSTEM FOR IN-AIR AND UNDERWATER EXPLOSIONS	202,071		0
GLAA / PASS-THROUGH FROM: ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2019)	202,071		0
<u>DEPARTMENT OF DEFENSE, DEFENSE LOGISTICS AGENCY</u>			
12.SP4701-17-D-1134 / ADVANCED ENGINEERED COATINGS WITH EXTENDED DIE LIFE FOR TOOLING	77,422		0
GLAA / PASS-THROUGH FROM: ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)	77,422		0
12.SP4701-17-D-1134 / ON-DEMAND CASTING OF NET-SHAPE TITANIUM COMPONENTS FOR IMPROVED WEAPON SYSTEMS	116,404		0
GLAA / PASS-THROUGH FROM: ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)	116,404		0
<u>DEPARTMENT OF DEFENSE, DEFENSE THREAT REDUCTION AGENCY</u>			
12.351 / SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	1,076,772		53,754
GFBA	669,335		53,754
GGBA / PASS-THROUGH FROM: NATIONAL CENTER FOR DISEASE CONTROL & PUBLIC HEALTH (HDTA11910044)	212,668		0
GLAA	194,769		0
12.MA1638 / COVID-19 - DEFENSE AGAINST BURKHOLDERIA PSEUDOMALLEI INFECTIONS: SUBUNIT VACCINE AND MONOCLONAL ANTIBODY/NANOBODY TECHNOLOGIES	142,147		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF HAWAII (MA1638)	142,147		0
12.SUB00002914 / VIRULENCE AND PROTECTIVE EFFICACY OF VACCINES AGAINST ANTIGENICALLY NOVEL BACILLUS ANTHRACIS STRAINS	29,162		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00002914)	29,162		0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE</u>			
12.19-EPA-RQ-XX / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	126,261		0
GLAA	126,261		0
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	14,733,864		2,369,131
GFBA	9,571,811		2,076,572
GFBA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES (S-LB2002.05.UCB)	(3,667)		0
GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (121-03)	87		0
GFBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (3(GG016303))	365,271		0
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (80776-11019)	80,667		0
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (83875-11094)	89,155		0
GFBA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R1457)	20,032		0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001564-G1)	79,110		0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-101386-G1)	72,451		0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-102078-G1)	71,853		0
GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY (130427-5114450)	370,439		0
GFBA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (PO-0000181150)	58,042		0
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003650)	(1)		0
GFBA / PASS-THROUGH FROM: ORBIT LOGIC INC. (OCG6761B)	117,386		59,430
GFBA / PASS-THROUGH FROM: ROCCOR (SC-RC01-7045)	(7,609)		0
GFBA / PASS-THROUGH FROM: SPACE DYNAMICS LABORATORY (CP0071893)	19,630		0
GFBA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (28717-04936-S02)	19,206		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (511231)	(62,283)		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (26-0201-51-64)	49,214		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9473)	29,994		0
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (450519-19557)	52,105		0
GFBA / PASS-THROUGH FROM: XCMR, INC. (AWD-21-06-0112)	15,000		0
GFCA	12,951		0
GFCA / PASS-THROUGH FROM: OMNISCIENCE, LLC (20-071A)	26,785		0
GFEA	465,206		94,990
GFEA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001564-G2 AMD01)	34,115		0
GFEA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-102978-G1_AMD02)	144,100		0
GFEA / PASS-THROUGH FROM: TECH-X CORPORATION (AWD-213632)	252,909		0
GGBA	244,826		0
GGBA / PASS-THROUGH FROM: DUKE UNIVERSITY (313-1083)	8,332		0
GLAA	139,591		0
GLAA / PASS-THROUGH FROM: NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (PO #20210052)	2,397,156		138,139
12.800 / COVID-19 - AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	292,862		78,766
GGBA	292,862		78,766
12.FA9453-19-C-0068 / FULL-WAVEFORM INVERSION OF THE IRANIAN PLATEAU AND ITS SURROUNDING REGION INCORPORATING ISC ARRIVAL-TIME DATA	79,927		0
GLAA	79,927		0
12.S-162-11-MR007 / COVID-19 - CONCEPTUAL LEVEL THERMAL SYSTEM ARCHITECTURE DESIGN AND MODEL BASED SYSTEMS ENGINEERING	40,436		0
GGBA / PASS-THROUGH FROM: UES, INC. (S-162-11-MR007)	40,436		0
12.S-200266-004190-CSU / COVID-19 - ROBUST AND EFFICIENT COMPUTATIONAL ELECTROMAGNETICS TECHNIQUES FOR RF ANALYSIS AND DESIGN	77,687		0
GGBA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES, INC. (S-200266-004190-CSU)	77,687		0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY</u>			
12.116 / DEPARTMENT OF DEFENSE APPROPRIATION ACT OF 2003	(34,458)		0
GFEA	(34,458)		0
12.431 / BASIC SCIENTIFIC RESEARCH	4,937,954		385,477
GFBA	3,121,315		84,389
GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1098620)	367,852		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME				THROUGH TO
STATE AGENCY /	PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GFBA /	PASS-THROUGH FROM: TDA RESEARCH INC. (BE.1401.006.CU.20.01)	18,086		0
GFBA /	PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0160 G ZB336)	5,613		0
GFBA /	PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0205 G XD011)	126,279		0
GFBA /	PASS-THROUGH FROM: UNIVERSITY OF MISSOURI-COLUMBIA (C00064278-2)	174,645		0
GFEA /	PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003371124 AMD06)	8,599		0
GGBA		435,529		118,945
GLAA		493,859		182,143

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION		AMOUNT PASSED	
ALN OR OTHER ID NUMBER / PROGRAM NAME		THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	SUBRECIPIENTS	
GLAA / PASS-THROUGH FROM: AK STEEL (DE-EE0008317)	96,254	0	
GLAA / PASS-THROUGH FROM: DREXEL UNIVERSITY (860315)	83,549	0	
GLAA / PASS-THROUGH FROM: REGENTS OF THE UNIVERSITY OF CALIFORNIA (E256GVA025)	4,856	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (UA18-001)	1,518	0	
12.W911QY2120004 / PAPER SENSOR FOR FOOD-BORNE PATHOGEN DETECTION	33,822	0	
GGBA	33,822	0	
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY</u>			
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	13,615,800	930,015	
GFBA	5,368,302	586,652	
GFBA / PASS-THROUGH FROM: DENVER RESEARCH INSTITUTE (19-04-0238)	29,784	0	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (169420)	39,494	0	
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4642)	230,592	0	
GFBA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60076521)	138,733	0	
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (S001853-ONR)	200,529	0	
GFBA / PASS-THROUGH FROM: RENSSELAER POLYTECHNIC INSTITUTE (A20-0047-S005)	183,466	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (122682722)	96,415	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 704527)	59,335	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (84760-28241201)	273,106	59,491	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS AMHERST (20-010783-F-00)	269,759	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12837)	120,861	0	
GFCA	256,079	0	
GFCA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (19-066)	23,561	0	
GFEA	428,722	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF HAWAII (MA1761)	41,387	0	
GGBA	3,666,780	283,872	
GGBA / PASS-THROUGH FROM: DUKE UNIVERSITY (AWARD # 313-1044)	116,980	0	
GGBA / PASS-THROUGH FROM: INDIANA UNIVERSITY (PO# 0334236)	54,332	0	
GGBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PTE N00014-20-1-2788 SUB 2004779087)	24,949	0	
GGBA / PASS-THROUGH FROM: SAN DIEGO STATE UNIVERSITY RESEARCH FOUNDATION (SA00000598)	14,202	0	
GLAA	1,477,293	0	
GLAA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004876157)	66,753	0	
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY - LANL (628149)	58,023	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE, KNOXVILLE (A19-0099-S001)	176,691	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN - MADISON (0000001089)	135,124	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN - MADISON (0000001694)	64,548	0	
12.GS00Q140ADU420 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCE FOR PREDICTION OF INJURY RISK FACTORS	30,654	0	
GLAA / PASS-THROUGH FROM: LEIDOS (PO10204807)	30,654	0	
12.N0001418C1026 / ROBOTIC LASER WIRE ADDITIVE MANUFACTURING SYSTEM WITH COMPREHENSIVE QUALITY ASSURANCE FRAMEWORK	42	0	
GLAA / PASS-THROUGH FROM: LOCKHEED MARTIN CORPORATION (PO 4103876306)	42	0	
12.N00014-18-C-1026 / ROBOTIC LASER WIRE ADDITIVE MANUFACTURING SYSTEM WITH COMPREHENSIVE QUALITY ASSURANCE FRAMEWORK	22,922	0	
GLAA / PASS-THROUGH FROM: LOCKHEED MARTIN CORPORATION (LMSPACE-DL-108E-2018)	22,922	0	
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH</u>			
12.19-C-2026-CSU-PHII-BASE / FUSED AUGMENTED REALITIES WITH SYNTHETIC VISION (FAR/SV) SYSTEMS FOR GROUND FORCES	32,401	0	
GGBA / PASS-THROUGH FROM: VR REHAB, INC. (19-C-2026-CSU-PHII-BASE)	32,401	0	
12.N0017321P1256 / MULTI-OBJECTIVE METHODS FOR UUV MISSION PLANNING	61,078	0	
GGBA	61,078	0	
<u>DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU</u>			
12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	696,547	272,425	
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-13 CR)	172,514	116,188	
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-13 FR)	38,991	0	
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-14 CR)	165,064	110,438	
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-14 FR)	38,148	0	
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-5 CR)	94,457	45,799	
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-5 FR)	187,373	0	
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>			
12.902 / INFORMATION SECURITY GRANTS	155,255	0	
GLAA	155,255	0	
12.905 / CYBERSECURITY CORE CURRICULUM	159,893	15,370	
GFCA	159,893	15,370	
12.SubAward # ASUB00000839 / HUMAN-ASSISTED CYBER REASONING SYSTEMS AND OPPOSITIONAL HUMAN FACTORS	136,261	0	
GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD # ASUB00000839)	136,261	0	
<u>DEPARTMENT OF DEFENSE, OFFICE OF LOCAL DEFENSE COMMUNITY COOPERATION</u>			
12.607 / COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR REALIGNMENT OR CLOSURE OF A MILITARY INSTALLATION	214,919	54,726	
GFEA / PASS-THROUGH FROM: ADVANCED TECHNOLOGY INTERNATIONAL (2019-632)	214,919	54,726	
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>			
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	1,158,803	245,113	
GFBA	550,230	188,110	
GFBA / PASS-THROUGH FROM: CYBEX, INC. (OCG6968B)	63,252	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (122987435)	85,675	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703662)	13,632	0	
GFBA / PASS-THROUGH FROM: US IGNITE (OCG6934B)	73,666	57,003	
GLAA	199,054	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (572622)	174,522	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (W911NF-17-2-0181)	(1,228)	0	
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	(14,810)	(21,332)	
GGBA	(14,810)	(21,332)	
<u>DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY</u>			
12.Stantec Agreement No. 6024-84050 / WHITTIER NARROWS DAM ERODIBILITY STUDY	434,707	0	
GGBA / PASS-THROUGH FROM: STANTEC, INC. (STANTEC AGREEMENT NO. 6024-84050)	434,707	0	
<u>DEPARTMENT OF DEFENSE, UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES</u>			
12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS	378,599	0	
GFEA	221,017	0	
GFEA / PASS-THROUGH FROM: GENEVA FOUNDATION (S-11151-01_AMD02)	157,582	0	
<u>DEPARTMENT OF EDUCATION</u>			
84.7602665 / A NOVEL ELECTROLYTIC CRYSTALLIZER FOR ENERGY EFFICIENT ZERO LIQUID DISCHARGE	97,728	0	
GGBA	97,728	0	
84.OCG5714B / DEPARTMENT OF EDUCATION	(2,691)	0	
GFBA / PASS-THROUGH FROM: BOULDER LANGUAGE TECHNOLOGIES (OCG5714B)	(2,691)	0	
<u>DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES</u>			
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	342,508	0	
GFBA	190,203	0	
GFBA / PASS-THROUGH FROM: FLORIDA STATE UNIVERSITY (R01968)	8,727	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDP00011829)	103,628	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON (R-12-0097)	(2,043)	0	
GFEA	14,389	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD101210 (SUB00000438))	14,495		0
GSAA / PASS-THROUGH FROM: RAND CORPORATION (R305A200101)	13,109		0
84.324 / RESEARCH IN SPECIAL EDUCATION	13,817		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37762-01/P0160520_AMD02)	13,817		0
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>			
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	515,549		0
GFBA	515,549		0
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	880,883		0
GFBA	872,815		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003 AMD04)	8,068		0
<u>DEPARTMENT OF EDUCATION, OFFICE OF INNOVATION AND IMPROVEMENT</u>			
84.411 / EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	10,759		0
GKAA / PASS-THROUGH FROM: UNC GREENSBORO (13-027-0)	10,759		0
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>			
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS	66,951		0
GFBA	66,951		0
84.022 / OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD	70,549		0
GFBA	70,549		0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID	3,173,689		57,306
GGJA	1,706,326		57,306
GTAA	2,062		0
GYAA	1,465,301		0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	1,684,462		0
GFBA	1,435,429		0
GFEA	198,440		0
GLAA	50,593		0
84.407 / TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION	172,464		0
GGBA	172,464		0
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>			
84.133 / NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	6,344		0
GFBA / PASS-THROUGH FROM: GALLAUDET UNIVERSITY (0000023622)	6,344		0
84.235 / REHABILITATION SERVICES DEMONSTRATION AND TRAINING PROGRAMS	45,507		0
GKAA / PASS-THROUGH FROM: MEETING THE CHALLENGE INC. (22414)	45,507		0
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	254,658		0
GKAA	254,658		0
<u>DEPARTMENT OF ENERGY</u>			
81. DE-AC52-07NA27344 / HIGH STRAIN RATE RESPONSE OF ELASTOMERS	11,000		0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B645070)	11,000		0
81. DE-AC52-07NA27344 / MODIFY THE EXISTING NORDSON E3V 3 AXIS PRINTER AT COLORADO SCHOOL OF MINES	100,895		0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B645943)	100,895		0
81.010 / OFFICE OF TECHNOLOGY TRANSITIONS (OTT)-TECHNOLOGY DEPLOYMENT, DEMONSTRATION AND COMMERCIALIZATION	189,125		114,980
GGBA	189,125		114,980
81.041 / STATE ENERGY PROGRAM	188,656		0
GFBA / PASS-THROUGH FROM: QCoefficient, INC (AWD-19-04-0267)	188,656		0
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	21,590,325		1,611,789
GFBA	11,811,784		1,304,042
GFBA / PASS-THROUGH FROM: ADVANCED RESEARCH SYSTEMS (AWD-20-10-0238)	72,850		0
GFBA / PASS-THROUGH FROM: BATTELLE - OAK RIDGE NATIONAL LABORATORY (4000158397)	236,104		0
GFBA / PASS-THROUGH FROM: BERKELEY NATIONAL LABORATORY/DOE LABS (7428937)	32,104		0
GFBA / PASS-THROUGH FROM: CERFE LABS (AWD-21-02-0310)	72,710		0
GFBA / PASS-THROUGH FROM: CORESHELL TECHNOLOGIES, INC (AWD-21-02-0073)	16,616		0
GFBA / PASS-THROUGH FROM: GENERAL ATOMICS (PO 4500072435)	121,827		0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RK586-G2)	99,390		0
GFBA / PASS-THROUGH FROM: KAPTEYN-MURNANE LABORATORIES (AWD-20-02-0126)	166,995		0
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B639268)	91,501		0
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B642845)	29,492		0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-118)	250,964		0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-139)	154,637		0
GFBA / PASS-THROUGH FROM: PRINCETON UNIVERSITY (SUB0000456)	142,350		0
GFBA / PASS-THROUGH FROM: QSIMULATE (AWD-21-10-0088)	67,939		0
GFBA / PASS-THROUGH FROM: RENSSELAER POLYTECHNIC INSTITUTE (A22-0026-S002)	8,316		0
GFBA / PASS-THROUGH FROM: ROCKY TECH (AWD-21-02-0182)	83,458		0
GFBA / PASS-THROUGH FROM: ROCKY TECH (AWD-21-02-0183)	77,413		0
GFBA / PASS-THROUGH FROM: STRATTON PARK ENGINEERING COMPANY INC (17-0329EF)	(3)		0
GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (M2001589)	115,668		0
GFBA / PASS-THROUGH FROM: THE RESEARCH FOUNDATION FOR THE STATE (86736/1158349/2)	18,773		12,948
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD001819)	16,149		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A19-1153-S001)	14,185		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (92720894)	9,009		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (58074)	12,174		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (578218)	13,304		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (131471859)	15,106		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10076)	(1,644)		0
GFEA	210,255		54,041
GGBA	4,147,477		215,913
GGBA / PASS-THROUGH FROM: CLEMSON UNIVERSITY (2157-219-2013533)	53,017		0
GGBA / PASS-THROUGH FROM: J. CRAIG VENTER INSTITUTE (JCVI-17-012)	457,764		0
GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (SUBAWARD # G0200A-A)	59,920		0
GGBA / PASS-THROUGH FROM: STONY BROOK UNIVERSITY (SUBAWARD: 82192/1148574/2)	144,290		0
GGBA / PASS-THROUGH FROM: SUBSURFACE INSIGHTS (SUBCONTRACT AGREEMENT SSI_2021_SBIR21494)	40,000		0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60078604)	85,726		0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SPC-1000003751/GR111703 (PREV. 60068021), PO #RF01543266)	73,572		0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SUBAWARD: SPC-1000005510 / GR124929)	4,654		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (2018-3620)	85,669		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (2020-1386)	25,850		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (090634-16921)	187,990		0
GGBA / PASS-THROUGH FROM: XUV LASERS, INC. (20-0917)	40,218		0
GLAA	1,680,363		24,845
GLAA / PASS-THROUGH FROM: LUMOS TECH INC (H9240521C0007)	86,436		0
GLAA / PASS-THROUGH FROM: LUNA INNOVATIONS INCORPORATED (7026-DOE-1T)	26,248		0
GLAA / PASS-THROUGH FROM: MESA PHOTONICS, LLC (CSM PROP # 22-0294)	14,292		0
GLAA / PASS-THROUGH FROM: MESA PHOTONICS, LLC (CSM PROP 21-0229)	45,082		0
GLAA / PASS-THROUGH FROM: TECHNOLOGY HOLDING LLC (DE-SC0019968)	244,075		0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - BERKELEY (00009683/DE-SC0018301-	128,256		0
81.086 / CONSERVATION RESEARCH AND DEVELOPMENT	4,231,881		1,017,311
GFBA	363,622		202,560

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER				AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION				THROUGH TO
ALN OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	SUBRECIPIENTS	
	GFBA / PASS-THROUGH FROM: INTECELLS, INC (AWD 19-08-0127)	84,237	0	
	GFBA / PASS-THROUGH FROM: TYNT TECHNOLOGIES, INC. (T-DOE100)	67,268	0	
	GGBA	2,010,839	130,848	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-1122-0017-002)	66,744	0	
	GLAA	247,186	0	
	GLAA / PASS-THROUGH FROM: GENERAL MOTORS CORPORATION (DEEE0008821)	138,511	0	
	GLAA / PASS-THROUGH FROM: KENNEDY/JENKS CONSULTANTS, INC. (2153004)	289,777	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (UU000339523)	929,045	683,903	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1005315-CSM)	34,652	0	
81.087 / RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		9,138,545	1,818,429	
	GFBA	808,289	53,108	
	GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62267964-128599)	618	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10628)	172,949	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12711)	118,828	0	
	GGBA	3,174,395	1,134,016	
	GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD # ASUB000000256)	65,387	0	
	GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD #ASUB00000668)	122,029	0	
	GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD NO. ASUB00000273)	86,684	0	
	GGBA / PASS-THROUGH FROM: NEW MEXICO CONSORTIUM (671-003)	32,607	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (A20-0108-S001)	97,715	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (2155 G XB235)	230,396	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (093140-17665)	6,978	0	
	GLAA	2,651,422	631,305	
	GLAA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000550)	76,690	0	
	GLAA / PASS-THROUGH FROM: BRAYTON ENERGY LLC (8368-22)	9,469	0	
	GLAA / PASS-THROUGH FROM: MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY (00075913-01)	62,400	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-193)	79,514	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-194)	471,510	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-195)	8,294	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-198)	199,926	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-199)	287,374	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-201)	105,330	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-206)	56,630	0	
	GLAA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60052927 CSM)	61,763	0	
	GLAA / PASS-THROUGH FROM: PLUG POWER INC (DE-EE0009236)	68,734	0	
	GLAA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60072222)	82,614	0	
81.089 / FOSSIL ENERGY RESEARCH AND DEVELOPMENT		1,851,298	280,274	
	GFBA	542,686	143,646	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (UDR0000013)	163,651	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (20-4070)	165,405	0	
	GGBA	316,977	30,730	
	GGBA / PASS-THROUGH FROM: SOLAR TURBINES, INC. (PO INP006193)	10,575	0	
	GLAA	267,336	105,898	
	GLAA / PASS-THROUGH FROM: NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P0019599)	150,892	0	
	GLAA / PASS-THROUGH FROM: NEXCERIS, LLC (DE-FE0031986)	160,222	0	
	GLAA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (S002503-USDOE)	14,202	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10060158-02)	23,693	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1005254-CSM)	35,659	0	
81.0F-60173 / ARM LEAD MENTOR		179,392	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (0F-60173)	179,392	0	
81.0F-60239 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		60,554	0	
	GFBA / PASS-THROUGH FROM: ARGONNE NATIONAL LABORATORY/UCHICAGO/ (0F-60239)	60,554	0	
81.112 / STEWARDSHIP SCIENCE GRANT PROGRAM		45,308	0	
	GGBA	45,761	0	
	GLAA	(453)	0	
81.113 / DEFENSE NUCLEAR NONPROLIFERATION RESEARCH		211,056	0	
	GLAA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (000372-G10)	68,490	0	
	GLAA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-00372-G10/P05053153)	142,566	0	
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE		294,647	3,265	
	GGBA	163,197	0	
	GLAA	131,450	3,265	
81.121 / NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION		832,100	81,406	
	GFBA	204,552	81,778	
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SUBAWARD# GR121295-SPC-1000004767)	81,692	0	
	GLAA	339,272	(372)	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0062090 (414599-2))	11,574	0	
	GLAA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (128447-G003649)	195,010	0	
81.123 / NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM		85,548	0	
	GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B644907)	85,548	0	
81.124 / PREDICTIVE SCIENCE ACADEMIC ALLIANCE PROGRAM		2,017,424	492,113	
	GFBA	1,857,802	492,113	
	GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62486836-138242)	159,622	0	
81.1254804 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		180,375	0	
	GFBA / PASS-THROUGH FROM: RAYTHEON TECHNOLOGIES RESEARCH CENTER (1254804)	180,375	0	
81.135 / ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		10,545,249	3,548,517	
	GFBA	3,195,733	1,202,513	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1966)	170,293	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11916 151521)	57,091	0	
	GGBA	1,286,124	523,431	
	GGBA / PASS-THROUGH FROM: PLANTMADEWORKS (DE-AR0001247-CSU-001)	70,066	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (099046-17877)	20,562	0	
	GLAA	5,420,818	1,822,573	
	GLAA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-148)	(98)	0	
	GLAA / PASS-THROUGH FROM: CARNEGIE MELLON UNIVERSITY (1070250-448759)	37,818	0	
	GLAA / PASS-THROUGH FROM: FUELCELL ENERGY, INC. (F72017000181)	9,898	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND (97874-Z7122202)	234,254	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11916/151522)	37,570	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11916/P02204519)	5,120	0	
81.1850678 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		(1)	0	
	GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (1850678)	(1)	0	
81.18525 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		20,806	0	
	GFBA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORIES/DOE (18525)	20,806	0	
81.19-119 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		27,149	0	
	GFCA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY (19-119)	27,149	0	
81.192956 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		126,210	0	
	GFBA	126,210	0	
81.1934288 / NEURONEX TECHNOLOGY HUB: NEMONIC: NEXT GENERATION MULTIPHOTON NEUROIMAGING CONSORTIUM		93,696	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA-SANTA BARBARA (CSM PROP 19-0174)	93,696	0	
81.1F-60251 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		126,584	0	

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PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	GFBA / PASS-THROUGH FROM: ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60251)	126,584	0
81.1F-60254 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		277,617	0
	GFBA / PASS-THROUGH FROM: ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60254)	277,617	0
81.1F-60362 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		335,190	0
	GFBA	335,190	0
81.20-178 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		114,380	0
	GFCA / PASS-THROUGH FROM: TRIAD NATIONAL SECURITY, LLC/DOE LABS (20-178)	114,380	0
81.202813 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		130,891	0
	GFBA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY/ (202813)	130,891	0
81.207009 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		44,772	0
	GFBA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY/ (207009)	44,772	0
81.210453 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		155,889	0
	GFBA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY/ (210453)	155,889	0
81.2245224 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		48,628	0
	GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (2245224)	48,628	0
81.398452 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		5,008	0
	GFBA / PASS-THROUGH FROM: BROOKHAVEN SCIENCE ASSOCIATES/DOE LABS (398452)	5,008	0
81.4000174231 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		47,697	0
	GFBA / PASS-THROUGH FROM: BATTTELLE - OAK RIDGE NATIONAL LABORATORY (4000174231)	47,697	0
81.4000187827 / AMANDA CORDEIRO: DEVELOPMENT OF A TROPICAL ROOT DATABASE FOCUSING ON TROPICAL			
ROOT PAPERS		2,914	0
	GGBA / PASS-THROUGH FROM: UT-BATTTELLE, LLC (4000187827)	2,914	0
81.4000193197 / CENTER FOR BIOENERGY INNOVATION		2,636	0
	GGBA	2,636	0
81.401298 / PROCESS-LEVEL ADVANCEMENTS OF CLIMATE THROUGH CLOUD AND AEROSOL LIFECYCLE STUDIES (PASCCALS)		32,818	0
	GGBA	32,818	0
81.495923 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		73,189	0
	GFBA	73,189	0
81.507472 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		189,888	0
	GFBA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORIES/DOE (507472)	189,888	0
81.5140_CSU / QUANTIFICATION OF METHANE EMISSIONS FROM MARGINAL (SMALL PRODUCING) OIL AND GAS WELLS			
	GGBA / PASS-THROUGH FROM: GSI ENVIRONMENTAL, INC. (5140 CSU)	87,554	0
81.530739 / MICROBIAL CARBON CYCLING IN TERRESTRIAL ECOSYSTEMS		9,986	0
	GGBA	9,986	0
81.537526 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		10,909	0
	GFBA / PASS-THROUGH FROM: BATTTELLE MEMORIAL INSTITUTE, PACIFIC (537526)	10,909	0
81.547624 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		4,285	0
	GFBA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY/ (547624)	4,285	0
81.593237 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		78,176	0
	GFBA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY/ (593237)	78,176	0
81.653586 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		223,147	0
	GFBA	223,147	0
81.657219 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS		47,798	0
	GFBA	47,798	0
81.659703 / OFF CAMPUS: SCIDAC4 HEP DATA ANALYTICS		54,964	0
	GGBA	54,964	0

STATE OF COLORADO
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FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
81.659703 / ON CAMPUS: SCIDAC4 HEP DATA ANALYTICS	11,324	0	
GGBA	11,324	0	
81.663427 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	135,642	0	
GFBA	135,642	0	
81.663748 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	32,407	0	
GFBA	32,407	0	
81.677890 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	944	0	
GFBA / PASS-THROUGH FROM: FERMI NATIONAL ACCELERATOR LABORATORY (677890)	944	0	
81.7536002 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	(35,903)	0	
GFBA / PASS-THROUGH FROM: BERKELEY NATIONAL LABORATORY/DOE LABS (7536002)	(35,903)	0	
81.7536392 / NAWI ROADMAPPING	1,324	0	
GGBA	1,324	0	
81.7542010 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	123,130	0	
GFBA / PASS-THROUGH FROM: BERKELEY NATIONAL LABORATORY/DOE LABS (7542010)	123,130	0	
81.7556334 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	102,241	0	
GFBA / PASS-THROUGH FROM: BERKELEY NATIONAL LABORATORY/DOE LABS (7556334)	102,241	0	
81.7565477 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	1,472,566	0	
GFBA / PASS-THROUGH FROM: BERKELEY NATIONAL LABORATORY/DOE LABS (7565477)	1,472,566	0	
81.7590885 / IMPLEMENT EMBEDDED BOUNDARY ALGORITHMS IN THE CHOMBO C++ SOFTWARE LIBRARY	20,963	0	
GGBA	20,963	0	
81.7595398 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	65,318	0	
GFBA / PASS-THROUGH FROM: BERKELEY NATIONAL LABORATORY/DOE LABS (7595398)	65,318	0	
81.855262/1155763 / SMALL FIELD CAMPAIGN: AEROSOL-ICE FORMATION CLOSURE PILOT STUDY	15,899	0	
GGBA / PASS-THROUGH FROM: STONY BROOK UNIVERSITY (855262/1155763)	15,899	0	
81.89233218CNA000001 / DECARBONIZING THE INTERMOUNTAIN WEST	137,807	0	
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY - LANL (595259)	137,807	0	
81.89233218CNA000001 / FRAMEWORKS FOR THE AUTOMATION OF MICROSTRUCTURAL FINGERPRINTING AND FUNDAMENTAL STRUCTURE-PROPERTY RELATIONSHIPS IN METAL ALLOYS	37,801	0	
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY - LANL (635488)	37,801	0	
81.89243318CFE000003 / DETECTION OF BURIED PLASTIC PIPELINES	72,886	0	
GLAA / PASS-THROUGH FROM: LEIDOS (P010237260 - TASK 6)	72,886	0	
81.89243318CFE000003 / DRONE DETECTION AND MAPPING OF FLOWLINES	40,656	0	
GLAA / PASS-THROUGH FROM: LEIDOS (PO 010237260 - TASK 5)	40,656	0	
81.89243318CFE000003 / IMAGING ROCK PROPERTIES AND CO2 DENSITY USING GRAVITY, EM, AND SEISMIC DATA	334,528	0	
GLAA / PASS-THROUGH FROM: LEIDOS (P010237260)	334,528	0	
81.89243318CFE000003 / MANAGING FRAC HITS TO REDUCE ENVIRONMENTAL IMPACTS AND IMPROVE RESOURC	38,162	0	
GLAA / PASS-THROUGH FROM: LEIDOS (PO 10237260 TASK4)	38,162	0	
81.89243318CFE000003 / QUANTITATIVE IMAGING OF 4D PRESSURE CHANGES USING SEISMIC DATA	158,251	0	
GLAA / PASS-THROUGH FROM: LEIDOS (P010237260)	158,251	0	
81.89243318CFE000003 / QUANTITATIVE IMAGING OF 4D PRESSURE CHANGES USING SEISMIC DATA, REV 1 DATED 6/22/2020	81,038	0	
GLAA / PASS-THROUGH FROM: LEIDOS (P010237260 - TASK 3)	81,038	0	
81.APUP NO. UGA-0-41027-42 / REDESIGN TOMORROW'S CIRCULAR PLASTICS USING BIO-BASED OR WASTE-PLASTIC-DERIVED FEEDSTOCKS	743,184	0	
GGBA	743,184	0	
81.AWD 22-02-0086 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	37,212	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD 22-02-0086)	37,212	0	
81.AWD-20-10-0063 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	69,424	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-20-10-0063)	69,424	0	
81.AWD-20-10-0064 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	61,166	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-20-10-0064)	61,166	0	
81.AWD-20-10-0248 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	80,429	0	
GFBA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY/ (AWD-20-10-0248)	80,429	0	
81.AWD-20-12-0041 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	313,663	0	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (AWD-20-12-0041)	313,663	0	
81.AWD-21-03-0175 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	12,175	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-03-0175)	12,175	0	
81.AWD-21-05-0013 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	134,575	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-05-0013)	134,575	0	
81.AWD-21-08-0123 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	78,426	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-08-0123)	78,426	0	
81.AWD-21-09-0217 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	21,778	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-09-0217)	21,778	0	
81.AWD-21-09-0218 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	41,379	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-09-0218)	41,379	0	
81.AWD-21-10-0085 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	181,217	0	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (AWD-21-10-0085)	181,217	0	
81.AWD-21-10-0093 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	112,791	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-10-0093)	112,791	0	
81.AWD-21-11-0223 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	14,069	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-11-0223)	14,069	0	
81.AWD-21-12-0093 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	18,575	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-12-0093)	18,575	0	
81.AWD-21-12-0158 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	42,482	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-12-0158)	42,482	0	
81.AWD-22-01-0026 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	22,381	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-01-0026)	22,381	0	
81.AWD-22-02-0121 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	18,318	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-02-0121)	18,318	0	
81.AWD-22-02-0150 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	58,190	0	
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-02-0150)	58,190	0	
81.B626938 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	22,090	0	
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B626938)	22,090	0	
81.B630744 / SUPPORT FOR THE NEUTRON INDUCED FISSION FRAGMENT TRACKING EXPERIMENT TIME PROJECTION CHAMBER PROJECT	92,872	0	
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B630744)	92,872	0	
81.B632651 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	35,948	0	
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B632651)	35,948	0	
81.B632932 / EXASCALE ENERGY EARTH SYSTEM MODEL	142,978	0	
GGBA	142,978	0	
81.B634747 / VACCINATION ON THE FLY: THE USE OF MOSQUITOES TO VACCINATE BAT POPULATIONS THAT HARBOR HUMAN PATHOGENS	39,560	0	
GGBA	39,560	0	
81.B637964 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	45,034	0	
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B637964)	45,034	0	
81.B639484 / NEUTRON GENERATION AND LASER-MATTER INTERACTIONS	36,114	0	
GGBA	36,114	0	

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PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
81.B641536 / COMPUTATIONAL MODELING OF DIRECT INK WRITING FOR A FILAMENT-BASED 3D PRINTING PROCESS	26,837		0
GGBA	26,837		0
81.B643324 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	243,824		0
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B643324)	243,824		0
81.B644521 / HIGH REPETITION RATE (>HZ) HEDLP PARTICLE AND X-RAY DIAGNOSTICS FOR A NEW PARADIGM OF FES SHORT PULSE LASER EXPERIMENTS	245,638		0
CGBA	245,638		0
81.B644526 / DEVELOPMENT OF HIGH BRIGHTNESS LASER DIODE PACKAGES	81,181		0
GGBA	81,181		0
81.B644526 Mod 1 / DEVELOPMENT OF HIGH BRIGHTNESS LASER DIODE PACKAGES	142,557		0
GGBA	142,557		0
81.B644902 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	43,859		0
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B644902)	43,859		0
81.B645633 / EXPLAINABLE AI FOR CLIMATE SCIENCE AND CLIMATE MODELING	165,262		0
GGBA	165,262		0
81.B647699 / PARALLEL-IN-TIME ALGORITHMS FOR TURBULENT FLOWS	12,184		0
GGBA	12,184		0
81.B650900 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	10,317		0
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B650900)	10,317		0
81.Consortia Member / ADVANCED STEEL RESEARCH AND DEVELOPMENT	50		0
GLAA / PASS-THROUGH FROM: TRIAD NATIONAL SECURITY LLC (PROPOSAL 00-1280)	50		0
81.Consortia Member / CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS	125,673		50,000
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (P0170159)	65,202		33,333
GLAA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES (PROPOSAL # A20-0153-001)	60,471		16,667
81.Consortia Member / FELLOWSHIP FOR COLLABORATIVE RESEARCH MEMBERSHIP FOR CENTER FOR INTEGRATIVE MATERIALS JOINING SCIENCE FOR ENERGY APPLICATIONS	26,882		0
GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (PROPOSAL NO. 10263)	26,882		0
81.Consortia Member / LANL MEMBERSHIP 463001 CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS	23,986		0
GLAA / PASS-THROUGH FROM: TRIAD NATIONAL SECURITY LLC (PROPOSAL #15-0135)	23,986		0
81.Contract B644946 / IMPLICIT-EXPLICIT TIME INTEGRATORS IN NUMERICAL EDGE-PLASMA MODELING	13,326		0
GGBA	13,326		0
81.Contract Number 551358 / RIVER CORRIDOR HYDROBIOGEOCHEMISTRY FROM REACTION TO BASIN SCALE SUBSURFACE BIOGEOCHEMICAL RESEARCH SCIENTIFIC FOCUS AREA	99,962		0
GGBA	99,962		0
81.Contract Number 568575 / ULTRA-LOW SULFUR WINTERIZED DIESEL: ANALYSIS AND TESTING OF ETHANOL TO DIESEL BLENDSTOCK	50,000		0
GGBA	50,000		0
81.CW25057 / MOUNTAIN BOOMER - PHASE I	32,019		0
GGBA	32,019		0
81.DE-AC02-05CH11231 / NAWI: ADVANCED PROCESS CONTROLS - AUTONOMOUS CONTROL AND OPTIMIZATION	46,593		0
GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7629553)	46,593		0
81.DE-AC02-06CH11357 / IN-LINE ENERGY DEPOSITION CALCULATIONS FOR MONTE CARLO NEUTRON-PHOTON	19,409		0
GLAA / PASS-THROUGH FROM: ARGONNE NATIONAL LABORATORY (IF-60590)	19,409		0
81.DE-AC02-07CG11358 / CMI 1.1.12 CRITICAL MATERIAL RECOVERY FROM ORES AND LEAN SOURCES	205,900		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	205,900		0
81.DE-AC02-07CG11358 / CMI 1.1.13 RECOVERY OF CRITICAL MATERIALS AS BY-PRODUCTS	67,581		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	67,581		0
81.DE-AC02-07CG11358 / CMI 4.2.11 BIOGEOCHEMICAL IMPACTS OF WASTE FROM CRITICAL MATERIALS RECOVERY	109,937		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	109,937		0
81.DE-AC02-07CG11358 / CMI 4.3.12 IMPACT OF RESEARCH ON GLOBAL MATERIAL SUPPLY CHAINS	42,978		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	42,978		0
81.DE-AC02-07CG11358 / CMI 4.3.14 CRITICALITY, LIFE CYCLES, MATERIAL FLOW & SCENARIOS	234,594		(8,326)
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	234,594		(8,326)
81.DE-AC02-07CG11358 / CMI 8.1.1 HUB MANAGEMENT	251,780		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	251,780		0
81.DE-AC02-07CG11358 / CMI 8.2.12 EDUCATION AND OUTREACH	255,057		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	255,057		0
81.DE-AC02-07CG11358 / CMI: 4.3.14 CRITICALITY, LIFE CYCLES, MATERIAL FLOW & SCENARIOS	146,622		146,622
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	146,622		146,622
81.DEAC02-07CH11358 / GALLIUM, INDIUM, AND GERMANIUM EXTRACTION FROM ZINC RESIDUE PRODUCED F	111,931		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	111,931		0
81.DE-AC02-07CH11358 / IMPROVEMENTS TO COBALT BENEFICIATION FROM DOMESTIC ORES AT THE IRON CREEK DEPOSIT, CENTRAL IDAHO	252,246		0
GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-21-544)	252,246		0
81.DE-AC02-07CH11359 / SUPERCONDUCTING QUANTUM MATERIALS AND SYSTEMS (CENTER)	15,553		0
GLAA / PASS-THROUGH FROM: FERMI NATIONAL ACCELERATOR LABORATORY (682399)	15,553		0
81.DE-AC05-00OR22725 / GO! PROGRAM: MECHANICAL CHARACTERIZATION OF THERMALLY STABLE AL-CU ALLOYS I	3,347		0
GLAA / PASS-THROUGH FROM: OAK RIDGE NATIONAL LABORATORY - ORNL (4000173944)	3,347		0
81.DE-AC05-76RL01830 / ATTAINING IMPROVED OUTDOOR PICOCHLORUM SP. BIOMASS PRODUCTIVITIES USIN	28,498		0
GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (601762)	28,498		0
81.DE-AC05-76RL01830 / CLARKE JOINT APPOINTMENT WITH PNNL	8,847		0
GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (81:506623)	8,847		0
81.DE-AC05-76RL01830 / INTEGRATED MULTI-SECTOR MULTI-SCALE MODELING (IM3) SCIENTIFIC FOCUS AREA	(114)		0
GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY (325015)	(114)		0
81.DE-AC05-76RL01830 / MATHAUDHU JOINT APPOINTMENT WITH PNNL	100,191		0
GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (JA - 579958)	100,191		0
81.DE-AC05-76RL01830 / PERFORM PEEL TESTING AND BOND LINE ANALYSIS OF HIPED ALUMINUM SAMPLES	12,102		0
GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (584511)	12,102		0
81.DE-AC05-76RL01830 / PNNL JOINT APPOINTMENT FOR KESTER CLARKE	10,719		0
GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (417477)	10,719		0
81.DE-AC07-05ID14517 / AUTO AND VECTOR AUTOREGRESSIVE MOVING AVERAGE METHODS SUPPLEMENT	132,662		0
GLAA / PASS-THROUGH FROM: IDAHO NATIONAL LABORATORY - INL (238803)	132,662		0
81.DE-AC07-05ID14517 / TECHNO-ECONOMICS ASSESSMENT OF SOLID OXIDE FUEL CELLS USER CASES	121,136		0
GLAA / PASS-THROUGH FROM: IDAHO NATIONAL LABORATORY - INL (245772)	121,136		0
81.DE-AC36-08GO28308 / JOINT AGREEMENT WITH NREL CONTINUATION	50,930		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (JOINT APPT: K JOHNSON)	50,930		0
81.DE-AC36-08GO28308 / JOINT APPOINTMENT WITH NREL	(2)		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (JOINTAPPT: SEETHARAMAN)	(2)		0
81.DE-AC36-08GO28308 / NREL: JOINT APPOINTMENT	63,953		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (JT APPT THOMAS GENNETT ORA IN FY18 WAS CSM A18-0017 ??)	63,953		0
81.DE-AC52-06NA25396 / ELECTROSTATIC DISCHARGE PHYSICS	357,992		0
GLAA / PASS-THROUGH FROM: LAS ALAMOS NATIONAL LAB (501188)	357,992		0
81.DE-AC52-07NA27344 / CASTING MODELING AND QUALITY OF METALLIC ALLOYS	89,927		0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B648375)	89,927		0
81.DE-AC52-07NA27344 / COLLABORATIVE DEVELOPMENT OF ADDITIVELY MANUFACTURED SCINTILLATOR META	35,012		0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B649848)	35,012		0
81.DE-AC52-07NA27344 / DEVELOPMENT OF A THREE-DIMENSIONAL MULTIPHOTON IMAGING SYSTEM			
COMPATIBLE WITH EXTRUSION MANUFACTURING : STAGE THREE DEVELOPMENTS	33,774		0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B644748)	33,774		0
81.DE-AC52-07NA27344 / MEASUREMENT OF COMPOSITION WITH THE INTENTION TO MANIPULATE THE DETONA	94,013		5,150
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B649533)	94,013		5,150
81.DE-AC52-07NA27344 / SPATIAL (SD) AND WAVELENGTH DOMAIN (WD) SPATIAL FREQUENCY MODULATION	29,391		0
GLAA	29,391		0
81.DE-EE0008378 / RAISE: TAQS: ENTANGLEMENT AND INFORMATION IN COMPLEX NETWORKS OF QUBITS	85,524		0
GLAA / PASS-THROUGH FROM: WEST VIRGINIA UNIVERSITY (17-467-CSM)	85,524		0
81.DE-EE0008391 / ENERGY WHERE IT MATTERS: DELIVERING HEAT TO THE MEMBRANE/WATER INTERFACE			
FOR ENHANCED THERMAL DESALINATION	148,018		0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0135GWA666 FAU 442591JD21841)	148,018		0
81.DE-FOA-0001261 / ULTRAHIGH EFFICIENCY PHOTOVOLTAICS AT ULTRALOW COSTS	11,987		0
GLAA / PASS-THROUGH FROM: MICROLINK DEVICES, INC. (PRO144-1)	11,987		0
81.DE-FOA-0001808-1602 / ADVANCED ELECTRON SPATIO-TEMPORAL SHAPING TECHNIQUES	48,380		0
GLAA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY (197793)	48,380		0
81.DE-FOA0001905 / HOUSEHOLD- AND ESTABLISHMENT-LEVEL ECONOMIC IMPACTS OF WIND DEVELOPMENT	87,107		0
GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7557131)	87,107		0
81.DE-FOA0001905 / NATIONAL ALLIANCE FOR WATER INNOVATION (NAWI) - COMPUTATIONAL TEST BED FOR			
PREDICTIVE FOULING CONTROL	55,026		0
GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7542151#2)	55,026		0
81.DE-FOA0001905 / NATIONAL ALLIANCE FOR WATER INNOVATION (NAWI) - FOUNDATIONAL CONTROL	117,520		0
GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7542151#3)	117,520		0
81.DE-FOA0001905 / NATIONAL ALLIANCE FOR WATER INNOVATION (NAWI) - ROADMAPPING	5,270		0
GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7542151)	5,270		0
81.DE-FOA0001905 / NAWI: POROUS POLYMER NETWORKS AND MEMBRANES FOR PFAS AND SELENIUM REMO	37,869		0
GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7625216)	37,869		0
81.DE-NA0002839 / DISSOLVABLE SUPPORT FOR POWDER BED FUSION PROCESSED TITANIUM COMPONENTS			
PHASE III	37,453		0
GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (DE-NA0002839)	37,453		0
81.DE-NA0003525 / NOVEL ORGANIC SCINTILLATOR COMPOUNDS	(161)		0
GLAA	(161)		0
81.DE-SC0011353 / CATALYTIC CHEMISTRY MODELS FOR THEOXIDATIVE COUPLING OF METHANE (OCM) ON M-NA-W/SIO2-BASED CATALYSTS	11,319		0
GLAA / PASS-THROUGH FROM: PRECISION COMBUSTION, INC. (DE-SC0011353)	11,319		0
81.KAGX-8-82292-01 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	1,229		0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (KAGX-8-82292-01)	1,229		0
81.N000340791 / THERMODYNAMICS OF REFRACTORY ALLOYS	2		0
GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000340791)	2		0
81.N000378899 / THERMODYNAMICS OF REFRACTORY ALLOYS	31,992		0
GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000378899)	31,992		0
81.N000397349 / AN EXPERIMENTAL AND QUANTITATIVE ASSESSMENT OF CRACKING SUSCEPTIBILITY IN BETA			
TI ALLOYS DURING LASER-BASED ADDITIVE MANUFACTURING	41,486		0
GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000397349)	41,486		0
81.N000422023 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	53,117		0
GFBA	53,117		0
81.N000424828 / THERMODYNAMICS OF REFRACTORY ALLOYS	91,351		0
GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000424828)	91,351		0
81.NO. UGA-0-41027-39 / ENERGY DESIGN AND SCOPING TOOL FOR DC DISTRIBUTION SYSTEMS AND ZERO			
ENERGY BUILDINGS INITIATIVES	18,031		0
GGBA	18,031		0
81.None / COLLABORATIVE DEVELOPMENT OF ADDITIVELY MANUFACTURED SCINTILLATOR METAMATERIALS	31,227		0
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B644674)	31,227		0
81.None / NREL JOINT APPOINTMENT - G. FIERRO	103,357		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (JOINTAPPT FIERRO)	103,357		0
81.OCG6847B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	411		0
GFBA	411		0
81.OCG6903B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	167,536		0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (OCG6903B)	167,536		0
81.OCG6979B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	(26,887)		0
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (OCG6979B)	(26,887)		0
81.PO # 607399 / ICE NUCLEATING PARTICLE MEASUREMENTS	8,193		0
GGBA	8,193		0
81.PO 2152651 / RESEARCH ON PULSED POWER & LASER TRIGGERED HIGH-VOLTAGE SWITCHES	121,187		0
GGBA	121,187		0
81.PO 2267172 / HIGH SPEED MASS SPECTROMETER	74,999		0
GGBA	74,999		0
81.PO 4000192773 / IMPROVING AND PARAMETERIZING THE DOE ENERGY EXASCALE EARTH SYSTEM MODEL	119,310		0
GGBA	119,310		0
81.PO No. 4000194364 / SMR-TEA RESOURCE TEAM	96,989		0
GGBA	96,989		0
81.S210758 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	7,356		0
GFBA	7,356		0
81.Subcontract No. 238249 Task Order No. 246871 / ULTRA HIGH ENERGY DENSITY RELATIVISTIC			
PLASMAS BY ULTRAFAST LASER HEATING OF NANOSTRUCTURES	18,127		0
GGBA / PASS-THROUGH FROM: MISSION SUPPORT AND TEST SERVICES, LLC (SUBCONTRACT NO. 238249 TASK ORDER NO. 246871)	18,127		0
81.Subcontract No. 530768 / MICROBIAL CARBON CYCLING IN TERRESTRIAL ECOSYSTEMS	14,139		0
GGBA	14,139		0
81.Subcontract No. 549137 / COVID-19 - LASER DRIVEN COMPUTED TOMOGRAPHY	315,608		0
GGBA	315,608		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
81.Subcontract No. 667152 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE)	128,328		0
GGBA	128,328		0
81.Subcontract no. 667339 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE) SINGLE-PHASE PHOTON	18,083		0
GGBA	18,083		0
81.subcontract no. 667341 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE) .	536,151		0
GGBA	536,151		0
81.UDR0000022 / CIRCULAR ECONOMY OF COMPOSITES ENABLED BY TUFF TECHNOLOGY	64,739		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (UDR0000022)	64,739		0
81.UGA=04-41025-214 / CDTE CORE	23,497		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA=04-41025-214)	23,497		0
81.UGA-0-41025-220 / RHEOLOGICAL MEASUREMENT AND CHARACTERIZATION OF PRETREATED BIOMASS SLU	24,878		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA0-41025-220)	24,878		0
81.UGA-0-21025-212 / ORMAT GEOTHERMAL DRILLING EFFICIENCY WELL ANALYSIS	20,000		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-21025-212)	20,000		0
81.UGA-0-41025-106 / CHARACTERIZATION IN SUPPORT OF ANION EXCHANGE MEMBRANE DEVELOPMENT			
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-106)	(13)		0
81.UGA-0-41025-121 / HARNESSING ORDER PARAMETER IN TERNARY II-IV-V2 SEMICONDUCTORS	57,461		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-121)	57,461		0
81.UGA-0-41025-125 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATION	78		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-125)	78		0
81.UGA-0-41025-131 / FLUORINATED COVALENT ORGANIC FRAMEWORKS: A NOVEL PATHWAY TO ENHANCE HYDROGEN SORPTION AND CONTROL ISOSTERIC HEATS OF ADSORPTION	226		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-131)	226		0
81.UGA-0-41025-136 / HIGH SPECIFIC POWER POLYCRYSTALLINE PHOTOVOLTAICS (PV)	48,744		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-136)	48,744		0
81.UGA-0-41025-148 / INTERDIGITATED BACK CONTACT SOLAR CELLS FOR SWITCHABLE PHOTOVALTAIC WINDOWS	46,718		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-148)	46,718		0
81.UGA-0-41025-149 / DETERMINATION OF SOLAR CELL PARAMETERS FROM SEM-BASED ELECTRICAL MEASUREMENTS	21,128		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-149)	896		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-149)	20,232		0
81.UGA-0-41025-151 / INTERDIGITATED BACK CONTACT SOLAR CELLS FOR SWITCHABLE PHOTOVALTAIC WINDOWS	5,067		0
GLAA	5,067		0
81.UGA-0-41025-152 / MODELING AND OPTIMIZATION OF HVAC THERMAL STORAGE IN COMMERCIAL BUILDING	12,227		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-152)	12,227		0
81.UGA-0-41025-154 / INCORPORATING ADVANCED CHP MODELING & OPTIMIZATION INTO THE REOPT LITE WEB TOOL	142,984		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-154)	142,984		0
81.UGA-0-41025-155 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZATION TECHNIQUES FOR HYDROGEN CARRIERS	147,786		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-155)	147,786		0
81.UGA-0-41025-159 / BRIDGING THE GAP BETWEEN DFT AND BEYOND-DFT CALCULATIONS	(3,042)		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-159)	(3,042)		0
81.UGA-0-41025-162 / SETO-CSP REAL-TIME OPERATIONS OPTIMIZATION SOFTWARE	91,983		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-162)	91,983		0
81.UGA-0-41025-165 / THE INVESTIGATION OF SI ANODES FOR LITHIUM ION BATTERIES	67,620		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-165)	67,620		0
81.UGA-0-41025-166 / ATOMIC LAYER DEPOSITION (ALD) SYNTHESIS OF NOVEL NANOSTRUCTURED METAL BOROHYDRIDES	(1,397)		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY-CRSP (UGA-0-41025-166)	(1,397)		0
81.UGA-0-41025-167 / COMPUTATIONAL SCREENING FOR NEW P-TYPE CONTACTS FOR CDTE	23,998		0
GLAA / PASS-THROUGH FROM: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-167)	23,998		0
81.UGA-041025-168 / GROUND- AND EXCITED-STATE CHARGE TRANSFER AT INTERFACES BETWEEN PEROVSKITE-BASED SEMICONDUCTORS AND OTHER LOW-DIMENSIONAL SEMICONDUCTORS			
GLAA	51,313		0
81.UGA-0-41025-172 / THE INVESTIGATION OF SIC POWER ELECTRONICS DEVICES	66,499		0
GLAA / PASS-THROUGH FROM: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-172)	66,499		0
81.UGA-0-41025-173 / TECHNO-ECONOMIC ANALYSIS OF SOLAR-THERMAL MEMBRANE DISTILLATION	22,071		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-173)	22,071		0
81.UGA-0-41025-174 / EXPITAXIAL GROWTH OF III-V SOLAR CELLS ON SILICON SUBSTRATES	57,546		0
GLAA	57,546		0
81.UGA-041025-175 / MAGNETORESISTANCE EFFECTS IN CORRELATED TRIPLET PAIR SYSTEMS	23,679		0
GLAA	23,679		0
81.UGA-0-41025-177 / CALCULATIONS OF WIDE BAND GAP SEMICONDUCTORS	73,260		0
GLAA / PASS-THROUGH FROM: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-177)	73,260		0
81.UGA-041025-178 / ELECTROCHEMICAL CONTROL FOR CORROSION IN MOLTEN CHLORIDES DURING CSP PLANT OPERATION	1,525		0
GLAA	1,525		0
81.UGA-0-41025-179 / NEAR-FIELD ELECTROHYDRODYNAMIC PRINTING OF INTERDIGITATED BACKSIDE ELECTRODES	41,690		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-179)	41,690		0
81.UGA-0-41025-180 / METAL OXIDE CATALYSIS FOR COUPLING BIOMASS-DERIVED KETONES TO FUEL PRECURSORS	65,586		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-180)	65,586		0
81.UGA-0-41025-181 / TRANSPORT AND REACTION OF BIOMASS DURING THE FEEDING OF PYROLYSIS REACTORS	35,326		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-181)	35,326		0
81.UGA-0-41025-182 / NEXT GENERATION SILICON PV	121,301		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-182)	121,301		0
81.UGA-0-41025-185 / CLOSING THE GREEN GAP IN GAN-BASED LEDS USING TERNARY NITRIDE SEMICONDUCTORS	125,099		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-185)	125,099		0
81.UGA-0-41025-188 / MICROSCOPY, SPECTROSCOPY, AND ELECTRODE INVESTIGATIONS	153,102		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-188)	153,102		0
81.UGA-0-41025-190 / SOLAR RESOURCE GAP-FILLING AND FORECASTING	8,846		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-190)	8,846		0
81.UGA-0-41025-191 / MODELING OF SOLID ELECTROLYTE INTERPHASE ON SILICON	5,242		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-191)	5,242		0
81.UGA-0-41025-192 / THERMO-MECHANICAL BEHAVIOR OF ADVANCED MANUFACTURING OF SIMILAR AND DISSIMILAR METAL ALLOYS FOR GEN3 CSP	184,482		0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-192)	184,482		0
81.UGA-0-41025-196 / INVESTIGATION OF OPTOELECTRONIC PROPERTIES IN PEROVSKITE PHOTOVOLTAICS	30,568		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			TOTAL EXPENDITURES	
GLAA			30,568	0
81.UGA-0-41025-200 / PROBABLISTIC LOAD, WIND, AND SOLAR FORECASTING			10,128	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-200)			10,128	0
81.UGA-0-41025-203 / CONTROLLING PHOTOISOMERIZATION TO SEPARATE CRITICAL LANTHANIDES			150,268	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-203)			150,268	0
81.UGA-0-41025-204 / TECHNICAL AND COMMERCIAL SPALLING ADVANCEMENT			47,126	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-204)			47,126	0
81.UGA-0-41025-205 / SUPERCODING QUANTUM CIRCUITS MADE FROM EPITAXIAL NITRIDES			93,668	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-205)			93,668	0
81.UGA-0-41025-207 / FLOW REACTOR EXPERIMENTS TO ENABLE LOW-CARBON FUEL AUTOIGNITION AND SO			36,844	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-207)			36,844	0
81.UGA-0-41025-208 / AUTONOMOUS URBANIZATION FOR MOBILITY AND COMMUNITIES			54,227	0
GLAA			54,227	0
81.UGA-0-41025-209 / SYNTHESIS AND CHARACTERIZATION OF PEROVSKITES FOR OPTOELECTRONICS			67,219	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-209)			67,219	0
81.UGA-0-41025-215 / WAVE RO SIMULATION AND MEMBRANE CHARACTERIZATION SYSTEM			86,029	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-215)			86,029	0
81.UGA-0-41025-216 / THREE-TERMINAL TANDEM III-V DEVICES FOR PHOTOELECTROCHEMICAL CASCADE C			30,988	0
GLAA			30,988	0
81.UGA-0-41025-217 / H2NEW SUPPORT ACTIVITIES (PYLYPENKO)			55,749	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-217)			55,749	0
81.UGA-0-41025-218 / NITRIDE MATERIALS AND INTERFACES FOR RADIATION-HARD INTEGRATED NEUTRON			72,141	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-218)			72,141	0
81.UGA-0-41025-219 / ELECTROCHEMICAL PURIFICATION OF MOLTEN CHLORIDE SALTS PHASE 2			9,166	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-219)			9,166	0
81.UGA-0-41025-221 / ION CONDUCTORS			158,494	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-221)			158,494	0
81.UGA-0-41025-222 / HIGH-RESOLUTION LONG-TERM WEATHER DATA FOR ENERGY			60,930	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-222)			60,930	0
81.UGA-0-41025-223 / FY22-FY24 SILICON CORE APUP WITH CSM			168,734	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-223)			168,734	0
81.UGA-0-41025-224 / INVESTIGATION OF OPTOELECTRONIC PROPERTIES IN PEROVSKITE PHOTOVOLTAICS			17,281	0
GLAA			17,281	0
81.UGA-0-41025-226 / ELECTROCHEMICAL ANALYSIS AND DIAGNOSTICS OF SURFACE-MODIFIED SILICON-B			23,280	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-226)			23,280	0
81.UGA-0-41025-228 / PUMPED THERMAL ENERGY STORAGE USING LOW-COST PARTICLES AND A FLUIDIZED			8,338	0
GLAA			8,338	0
81.UGA-0-41025-229 / FLASH (FUEL ADDITIVE FOR SOLID HYDROGEN CARRIERS)			14,581	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-229)			14,581	0
81.UGA-0-41025-230 / ALL-SOLID-STATE CELLS			378	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-230)			378	0
81.UGA-0-41025-231 / INVESTIGATION OF SEPARATION AND CHARACTERIZATION OF MARINE BIOPOLYMERS			13,823	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-231)			13,823	0
81.UGA-0-41025-89 / IDENTIFICATION OF HALOTOLERANT ALGAE WITH EXEMPLARY BIOMASS PRODUCTIVI			(5,877)	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-89)			(5,877)	0
81.UGA-0-41025-93 / DEVELOPMENT OF EARTH ABUNDANT THIN FILM SOLAR CELLS			(176)	0
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-93)			(176)	0
81.UGA-0-41026-102 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			30,439	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-102)			30,439	0
81.UGA-0-41026-109 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			(154)	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-109)			(154)	0
81.UGA-0-41026-114 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			54,943	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-114)			54,943	0
81.UGA-0-41026-115 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			16,095	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-115)			16,095	0
81.UGA-0-41026-117 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			26,003	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-117)			26,003	0
81.UGA-0-41026-123 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			37,451	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-123)			37,451	0
81.UGA-0-41026-124 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			33,231	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-124)			33,231	0
81.UGA-0-41026-125 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			187,806	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-125)			187,806	0
81.UGA-0-41026-126 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			249,910	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-126)			249,910	0
81.UGA-0-41026-129 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			55,516	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-129)			55,516	0
81.UGA-0-41026-130 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			177,185	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-130)			177,185	0
81.UGA-0-41026-133 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			13,678	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-133)			13,678	0
81.UGA-0-41026-134 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			90,083	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-134)			90,083	0
81.UGA-0-41026-138 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			20,013	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-138)			20,013	0
81.UGA-0-41026-140 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			(21,006)	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-140)			(21,006)	0
81.UGA-0-41026-141 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			66,409	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-141)			66,409	0
81.UGA-0-41026-143 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			13,494	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-143)			13,494	0
81.UGA-0-41026-144 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			34,619	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-144)			34,619	0
81.UGA-0-41026-145 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			141,441	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-145)			141,441	0
81.UGA-0-41026-146 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			8,925	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-146)			8,925	0
81.UGA-0-41026-147 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			108,483	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-147)			108,483	0
81.UGA-0-41026-148 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			56,014	0
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-148)			56,014	0
81.UGA-0-41026-149 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			130,798	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION	AMOUNT PASSED		
ALN OR OTHER ID NUMBER / PROGRAM NAME	THROUGH TO		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	SUBRECIPIENTS	TOTAL EXPENDITURES	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-149)	0	130,798	
81.UGA-0-41026-150 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	132,631	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-150)	0	132,631	
81.UGA-0-41026-151 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	9,416	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-151)	0	9,416	
81.UGA-0-41026-152 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	97,456	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-152)	0	97,456	
81.UGA-0-41026-153 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	141,229	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-153)	0	141,229	
81.UGA-0-41026-154 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	30,184	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-154)	0	30,184	
81.UGA-0-41026-155 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	55,096	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-155)	0	55,096	
81.UGA-0-41026-156 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	76,017	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-156)	0	76,017	
81.UGA-0-41026-157 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	36,252	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-157)	0	36,252	
81.UGA-0-41026-158 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	172,598	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-158)	0	172,598	
81.UGA-0-41026-159 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	96,362	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-159)	0	96,362	
81.UGA-0-41026-161 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	31,702	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-161)	0	31,702	
81.UGA-0-41026-164 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	12,643	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-164)	0	12,643	
81.UGA-0-41026-169 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	36,514	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-169)	0	36,514	
81.UGA-0-41026-76 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	22,619	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-76)	0	22,619	
81.UGA-0-41026-97 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	(35)	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-97)	0	(35)	
81.UGA-0-41027-33 / DOE BENEFIT - DC DISTRIBUTION FOR BUILDINGS	0	33,902	
GGBA	0	33,902	
81.UGA-0-41027-40 / BIO-BASED POLYMERS WITH PERFORMANCE ADVANTAGES AND CHEMICAL RECYCLABILITY	0	42,436	
GGBA	0	42,436	
81.UGA-0-41027-43 / CIRA PUERTO RICO SOLAR	0	34,209	
GGBA	0	34,209	
81.UGA-0-41027-44 / APPLICATION OF THEORETICAL CHEMISTRY TO LOW-CARBON FUEL AUTOIGNITION AND SOOT PRECURSOR FORMATION MECHANISM DEVELOPMENT	0	117,249	
GGBA	0	117,249	
81.UGA-0-41027-45 / MACHINE LEARNING PREDICTIVE TOOL DEVELOPMENT FOR PROCESS MONITORING AND PREDICTIONS TASK	0	122,140	
GGBA	0	122,140	
81.UGA-0-41027-46 / TECHNICAL ASSISTANCE FOR INTERNATIONAL ENERGY AGENCY (IEA) WIND TASK 28 AND NREL	0	45,768	
GGBA	0	45,768	
81.UGA-0-41029-225 / METAL-TO-CERAMIC JOINING METHODS TO SUPPORT DEVELOPMENT OF ADVANCED CE	0	13,032	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41029-225)	0	13,032	
81.UGA-0-410296-96 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	14,536	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-410296-96)	0	14,536	
81.XHR-9-92171-01 / INSPIRE 2.0: WATER MANAGEMENT OPPORTUNITIES FOR SOLAR AND AGRICULTURE CO-LOCATION	0	47,714	
GGBA	0	47,714	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
93.228658 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	0	3	
GFBA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (228658)	0	3	
93.31804-01 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	0	130,589	
GFBA / PASS-THROUGH FROM: ROCHESTER INSTITUTE OF TECHNOLOGY (31804-01)	0	130,589	
93.75N93020C00051 / COVID-19 - COVID-19: MANUFACTURE OF SARS-COV-2 HCM	0	458,313	
GGBA	0	458,313	
93.75N93020C00053 / COVID-19 - COVID-19: DEVELOPMENT OF A RAPID VACCINE PRODUCTION PLATFORM FOR EMERGING DISEASES	0	1,324,013	
GGBA	0	1,324,013	
93.agreement effective 15 Aug 2021 / COVID-19 - COVID-19: TRANSFORMATION OF HEALTH LITERACY FROM A DEFICIT MODEL TO AN INTEGRATIVE PARTNERSHIP MODEL	0	115,158	
GGBA / PASS-THROUGH FROM: EAGLE COUNTY, COLORADO (AGREEMENT EFFECTIVE 15 AUG 2021)	0	115,158	
93.IP#17054721 / STACKABLE CLEAN COOKING IN RURAL RWANDA: ENHANCING A SOLAR MICRO-GRID LPG STOVE INTERVENTION	0	1	
GGBA	0	1	
93.IP#17101968 / UNIVERSITY OF RWANDA MENTORING ACTIVITIES	0	17,304	
GGBA	0	17,304	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>			
93.569 / COVID-19 - COMMUNITY SERVICES BLOCK GRANT	0	4,453	
GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPARTMENT OF HUMAN SERVICES (#2020-146914)	0	4,453	
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	0	306,557	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0227-003)	0	8,601	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0308-002_AMD04)	0	297,956	
93.652 / ADOPTION OPPORTUNITIES	0	234,756	
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659)	0	35,524	
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD02)	0	199,232	
93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING	140,139	756,301	
GFEA	140,139	608,237	
GFEA / PASS-THROUGH FROM: JAMES BELL ASSOCIATES, INC. (ACF183255 MOD#2)	0	148,064	
93.Federal Grant Award 90CA1863-01-00 / COMMUNITY COLLABORATION TO STRENGTHEN AND PRESERVE FAMILIES	0	126,375	
GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPARTMENT OF HUMAN SERVICES (FEDERAL GRANT AWARD 90CA1863-01-00)	0	126,375	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING</u>			
93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	0	4,433	
GGBA / PASS-THROUGH FROM: COMMUNITY CARE CORPS (IP#17075645)	0	4,433	
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	20,403	252,863	
GFBA / PASS-THROUGH FROM: GALLAUDET UNIVERSITY (2178UC)	6,000	140,059	
GFEA / PASS-THROUGH FROM: CRAIG HOSPITAL (2813-UCD)	0	4,616	
GGBA	14,403	108,188	
93.631 / DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	0	47,246	
GFEA	0	47,246	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	226,628		0
GFEA	202,404		0
GFEA / PASS-THROUGH FROM: LARIMER COUNTY DEPT OF HUMAN SERVICES (AWD-140998)	139		0
GFEA / PASS-THROUGH FROM: LARIMER COUNTY DEPT OF HUMAN SERVICES (AWD-151904)	24,085		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY</u>			
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	3,001,587		355,869
GFEA	2,445,646		175,869
GFEA / PASS-THROUGH FROM: ACADEMYHEALTH (0731-2013-002CO)	(1,431)		0
GFEA / PASS-THROUGH FROM: ARBOR RESEARCH COLLABORATIVE FOR HEALTH (P140 1 R01HS025756 AMD04)	7,019		0
GFEA / PASS-THROUGH FROM: ARBOR RESEARCH COLLABORATIVE FOR HEALTH (P140 1 R01HS025756-04)	9,929		0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119277_MOD03)	30,627		0
GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AWD-113539)	(43,395)		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A015658 PRE)	167,495		0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (S-GRD1920-SC24)	73,244		0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (S-GRD1920-SC24_AMD02)	240,796		180,000
GFEA / PASS-THROUGH FROM: PACE UNIVERSITY (AWD-212543)	47,944		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10053042-04 AMD01/NCE)	23,713		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION</u>			
93.064 / LABORATORY TRAINING, EVALUATION, AND QUALITY ASSURANCE PROGRAMS	(508)		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL (E2238-A-1)	(508)		0
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	(2,747)		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS (6121808/RFS2011039)	(2,747)		0
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	1,066,392		189,750
GFEA	1,066,392		189,750
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	628,463		(6,094)
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (20-3979)	19,952		0
GFEA	582,619		(6,094)
GFEA / PASS-THROUGH FROM: FRAGILE X FOUNDATION (U01DD001298)	25,892		0
93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	37,923		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS MEDICAL BRANCH AT GA (18-027_AMD01)	37,923		0
93.135 / CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	2,228,494		442,950
GFEA	2,228,494		442,950
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	1,829,421		151,802
GFBA	1,763,455		151,802
GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU2020)	67,427		0
GFEA / PASS-THROUGH FROM: WEST VIRGINIA UNIVERSITY (04-441-UC)	(1,461)		0
93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY	48,302		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S002)	1,254		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S003)	25,101		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S005)	21,947		0
93.184 / DISABILITIES PREVENTION	(16,100)		0
GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2011001)	(23,906)		0
GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2011001-VIII-2)	7,806		0
93.185 / IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	158,040		0
GFEA	158,040		0
93.200-2016-90154 / DEVELOPMENT OF AN INTEGRATED APPROACH TO STRESS-RELATED GROUND HAZARDS IN UNDERGROUND MINES	60,445		0
GLAA	60,445		0
93.200-2017-94491 / DESIGN OF AN OPTICALLY ACCESSIBLE SCALED-VERSION OF A LONGWALL COAL MINE FOR INVESTIGATING EXPLOSION HAZARDS: APPLICATIONS IN ATMOSPHERIC MONITORING SYSTEMS AND MINE VENTILATION SYSTEM MODELS	2,963		0
GLAA	2,963		0
93.21IPA2116255 / NIOSH IPA - G. WALTON	6,922		0
GLAA	6,922		0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	3,735,792		582,231
GFEA	1,279,550		67,233
GGBA	1,916,348		514,998
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60078252)	239		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1930 G ZA187)	55,501		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P006832202)	39,256		0
GLAA	444,898		0
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	(4,823)		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (PO#81681)	3,717		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (SUB#15-2764)	(8,540)		0
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	131,636		131,636
GFBA	131,636		131,636
93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION	(19)		0
GFEA	(19)		0
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	64,872		0
GFEA / PASS-THROUGH FROM: FAMILY HEALTH CENTERS OF SAN DIEGO (75D301-21-C-11341)	64,872		0
93.421 / COVID-19 - STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	18,453		0
GFEA / PASS-THROUGH FROM: THE TASK FORCE FOR GLOBAL HEALTH (AWD-211586)	18,453		0
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	12,683		0
GFEA / PASS-THROUGH FROM: NATL ASSN OF CHRONIC DISEASE DIRECTORS (220325)	12,683		0
93.738 / PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	130,380		0
GFEA	130,380		0
93.75D30119C05412 / DIGITAL TECHNOLOGIES IMPROVE MINE SAFETY AND HEALTH	268,135		0
GLAA	268,135		0
93.75D30119C05413 / IMPROVING HEALTH AND SAFETY OF MINING OPERATIONS THROUGH DEVELOPMENT OF THE SMART BIT CONCEPT FOR AUTOMATION OF MECHANICAL ROCK EXCAVATION UNITS AND DUST MITIGATION	256,633		0
GLAA	256,633		0
93.75D30119C06044 / CAPACITY BUILDING IN ARTIFICIALLY INTELLIGENT MINING SYSTEMS (AIMS) FO	20,221		0
GLAA / PASS-THROUGH FROM: BOARD OF REGENTS, NEVADA SYSTEM OF HIGHER EDUCATION (UNR 21-18)	20,221		0
93.75D30120C08386 / DEVELOPMENT OF A SILICA DUST DIRECT READING SAMPLER WITH SELECTIVITY F	21,450		0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - LOS ANGELES (G-06128-03)	21,450		0
93.75D30121C12206 / MACHINE LEARNING ENHANCED PERCEPTION FOR AUTOMATED OR REMOTE ROOF BOLT	117,704		0
GLAA	117,704		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
93.75D30121C12375 / MINE HEALTH AND SAFETY BIG DATA ANALYSIS AND TEXT MINING BY MACHINE LE	11,999	0	
GLAA / PASS-THROUGH FROM: MICHIGAN TECHNICAL UNIVERSITY (210103121)	11,999	0	
93.939 / HIV PREVENTION ACTIVITIES NON-GOVERNMENTAL ORGANIZATION BASED	(98,026)	0	
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035)	(394,848)	0	
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035 MOD06)	(261,958)	0	
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035 MOD10)	201,275	0	
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035 MOD11)	7,552	0	
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035 MOD14)	104,698	0	
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035 MOD15)	238,177	0	
GFEA / PASS-THROUGH FROM: WESTAT, INC (8530-S035)	7,078	0	
93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	537,602	0	
GFEA	513,136	0	
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (CHMC#500/U01DP00248)	(4,099)	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (PCS-1504-30430)	28,565	0	
93.978 / SEXUALLY TRANSMITTED DISEASES (STD) PROVIDER EDUCATION GRANTS	(6,909)	0	
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E3062-A-1)	(6,909)	0	
93.DE-SC0018647 / PORE ARCHITECTURE CONTROLS ON MINERAL REACTIVITY	108,047	0	
GLAA	108,047	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>			
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	124,517	0	
GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (51786 MOD07)	38,479	0	
GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (53207 AMD08)	86,038	0	
93.779 / CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	870,574	0	
GFEA / PASS-THROUGH FROM: INSIGHT POLICY RESEARCH (30011.UCD AMD02)	791,779	0	
GFEA / PASS-THROUGH FROM: LEWIN GROUP (TLG15044-5645.04 MOD09)	25,545	0	
GFEA / PASS-THROUGH FROM: LEWIN GROUP (TLG15044-5645.04 MOD12)	53,250	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</u>			
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	1,071,524	9,264	
BIAA	783,534	0	
GFEA	26,553	9,264	
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (AWD-211272 AMD01)	543	0	
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000248 AMD02)	7,560	0	
GFEA / PASS-THROUGH FROM: NEW YORK MEDICAL COLLEGE (123900)	1,319	0	
GFEA / PASS-THROUGH FROM: NEW YORK MEDICAL COLLEGE (123902)	6,584	0	
GFEA / PASS-THROUGH FROM: UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (ZAD00001 NCE03)	3,196	0	
GFEA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (FP000092555 SA008)	202	0	
GGBA	242,033	0	
93.IU01FD006533 / ASSESSING THE SKIN PHARMACOKINETICS OF TOPICAL DRUGS, AND THE BIO(IN) EQUIVALENCE OF TOPICAL DRUG PRODUCTS, USING NON-INVASIVE TECHNIQUES	25,195	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF BATH (IU01FD006533)	25,195	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>			
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	8,486,400	344,532	
GFEA	726,790	344,532	
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (220040)	35,644	0	
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1010559 UC DENVER)	7,564,798	0	
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1010559 UC DENVER AMD05)	41,117	0	
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1021741 UC DENVER)	3,605	0	
GFEA / PASS-THROUGH FROM: TEXAS HEALTH INSTITUTE (H46MC24095 AMD02)	56,912	0	
GFEA / PASS-THROUGH FROM: TEXAS HEALTH INSTITUTE (H46MC24095 PRE)	5,291	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1920 G WA069)	52,243	0	
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	479,153	0	
GFEA	228,536	0	
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG012892-01) AMD01)	(39,713)	0	
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG012892-02) AMD02)	38,001	0	
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG012892-02) AMD04)	158,783	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA20-000616 AMD01)	29,169	0	
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR108046(CON-80002068))	(23)	0	
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR111436 (CON-80002744))	15,131	0	
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR111436 (CON-80002744) A)	49,269	0	
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	1,104,108	0	
GFEA	1,104,108	0	
93.155 / RURAL HEALTH RESEARCH CENTERS	(292)	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5-58757 YR03)	(292)	0	
93.186 / NATIONAL RESEARCH SERVICE AWARD IN PRIMARY CARE MEDICINE	264,757	39,454	
GFEA	264,757	39,454	
93.191 / GRADUATE PSYCHOLOGY EDUCATION	233,427	3,786	
GFEA	233,427	3,786	
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	18,005	0	
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0088-S001)	18,005	0	
93.822 / HEALTH CAREERS OPPORTUNITY PROGRAM	292,412	0	
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A20-0137-001-S001)	41,740	0	
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A20-0137-001-S001-A01)	250,672	0	
93.877 / AUTISM COLLABORATION, ACCOUNTABILITY, RESEARCH, EDUCATION, AND SUPPORT	21,090	0	
GFEA / PASS-THROUGH FROM: ASSOCIATION OF UNIVERSITY CNTRS ON DISAB (10-21-8840)	3,989	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1557-G-ZB524)	17,101	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>			
93.077 / FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	326,015	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (139543974)	56,517	0	
GGBA	269,498	0	
93.113 / ENVIRONMENTAL HEALTH	7,055,751	1,519,511	
GFBA	212,817	39,307	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (122885743)	36,151	0	
GFEA	3,929,469	850,657	
GFEA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC111423A AMD01)	14,427	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20118002 PRE)	20,891	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20118003 AMD04)	157,104	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20132201)	47,353	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20134201)	24,366	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200004386-22-078)	66,845	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (133381948_AMD02)	6,980	0	
GGBA	2,187,412	629,547	
GGBA / PASS-THROUGH FROM: ACCESS SENSOR TECHNOLOGIES, LLC (2R44ES02404104)	67,294	0	
GGBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG017459-01))	93,012	0	
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (SUBAWARD #A555992)	8,327	0	
GGBA / PASS-THROUGH FROM: MOUNT SINAI SCHOOL OF MEDICINE (0255-A401-4609)	49,475	0	
GGBA / PASS-THROUGH FROM: RUTGERS - STATE UNIVERSITY OF NEW JERSEY (PO# 25077433)	3,045	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00428-01)	92,568	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (RS20210200-02)	38,215	0	
93.121 / ORAL DISEASES AND DISORDERS RESEARCH	7,146,031	564,744	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME	THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	SUBRECIPIENTS	
GFBA	531,159	151,823
GFEA	6,094,891	387,109
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (000012943-D)	2,005	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (AWD-210695)	20,507	0
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12197SUB/12482SUB MOD01)	12,089	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00003955 (135940-1))	23,235	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6403-1081-00-B_AMD06)	262,126	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10044863-02 CR AMD03)	11,386	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10044863-35 AMD01)	(1,200)	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10044863-35 FR AMD02)	4,267	0
GGBA	130,742	25,812
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (11152SC)	54,824	0
93.140361CSU-NIHR41AI145461 / POTENTIATING RIFAMPIN IN NTM INFECTIONS	(23,412)	0
GGBA / PASS-THROUGH FROM: SPINCEUTICA, INC. (140361CSU-NIHR41AI145461)	(23,412)	0
93.143 / NIEHS SUPERFUND HAZARDOUS SUBSTANCES BASIC RESEARCH AND EDUCATION	39,873	0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (113146-5111899 AMD02)	22,153	0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (113146-5111899 AMD03)	13,518	0
GGBA / PASS-THROUGH FROM: ACCESS SENSOR TECHNOLOGIES, LLC (SUBAWARD NO. 1R43ES031906-01/CSU01)	4,202	0
93.172 / HUMAN GENOME RESEARCH	5,022,893	1,527,916
GFBA	93,101	0
GFEA	3,830,224	1,527,916
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-C686-4609 AMD01)	64,604	0
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-C687-4609)	10,339	0
GFEA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (1200 MOD03)	228,472	0
GFEA / PASS-THROUGH FROM: THE JACKSON LABORATORY (210376-0622-02 PRE)	172,997	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (132624240 AMD02)	78,614	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1460 G ZA004)	301,971	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1460 G ZA004_PRE)	125,667	0
GGBA	116,904	0
93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	7,574,347	376,770
GFBA	152,191	8,947
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0039333-PROJ0010825)	67,466	0
GFEA / PASS-THROUGH FROM: REHABILITATION INSTITUTE OF CHICAGO (7978)	202,373	0
GFEA	6,823,233	367,823
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312169 AMD01)	111,583	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312169 PRE)	30,997	0
GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (9278)	15,322	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200002435-20-274)	47,594	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200002435-20-274 AMD02)	16,631	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (119766754 AMD03)	100,395	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10858.P0#2340147 N)	6,562	0
93.1R21HD101000-01 / EARLY RISK FOR ADHD SYMPTOMS IN YOUNG CHILDREN WITH DOWN SYNDROME	161,696	21,196
GGBA	161,696	21,196
93.209 / CONTRACEPTION AND INFERTILITY RESEARCH LOAN REPAYMENT PROGRAM	(1,927)	0
GFEA	(1,927)	0
93.20X133QT1 / PREPARATION OF M. BOVIS BCG FOR NHP VACCINE - CHALLENGE STUDIES	71,505	0
GGBA / PASS-THROUGH FROM: LEIDOS BIOMEDICAL RESEARCH, INC. (20X133QT1)	71,505	0
93.20X133QT2 / PREPARATION OF M. BOVIS BCG FOR NHP VACCINE - CHALLENGE STUDIES	105,762	0
GGBA / PASS-THROUGH FROM: LEIDOS BIOMEDICAL RESEARCH, INC. (20X133QT2)	105,762	0
93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	2,252,491	622,809
GFBA	251,690	49,110
GFEA	395,375	97,267
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845 AMD01)	96,070	0
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES515867 AMD01)	53,199	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312339 AMD02 CR)	105,649	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312339 CR PRE)	5,924	0
GFEA / PASS-THROUGH FROM: CORNELL UNIVERSITY (16091488)	(1,335)	0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	63,127	0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A034197)	25,248	0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A035406)	67,973	0
GGBA	1,172,440	476,432
GGBA / PASS-THROUGH FROM: CHILDREN'S NATIONAL RESEARCH INSTITUTE (SUBAWARD NO. 30006375-01, 1R34AT011035-01A1)	17,131	0
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	541,564	5,559
GFBA	195,670	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (108591)	(16,507)	0
GFEA / PASS-THROUGH FROM: RHODE ISLAND HOSPITAL (7137688)	40,955	0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR108422)	34,268	0
GFEA	287,178	5,559
93.242 / MENTAL HEALTH RESEARCH GRANTS	11,167,232	1,333,197
GFBA	3,574,127	234,055
GFEA	40,543	0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A035003)	57,492	0
GFEA / PASS-THROUGH FROM: FIELDLINE, INC. (AWD-20-08-0175)	(68)	0
GFEA / PASS-THROUGH FROM: FIELDLINE, INC. (RMH118154A)	149,291	0
GFEA / PASS-THROUGH FROM: KAISER FOUNDATION HEALTH PLAN COLORADO (RNG210278-BUDG01-UCO)	17,934	0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61575814-125036)	3,019	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (572159)	20,541	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTAU5-SUB00000056)	42,541	0
GFEA / PASS-THROUGH FROM: VULINTUS, INC. (R44MH119734-P2SUB2)	5,955,487	950,055
GFEA	128,178	0
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000916)	21,405	0
GFEA / PASS-THROUGH FROM: BETH ISRAEL DEACONESS MEDICAL CENTER (01063579)	60,000	0
GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30006256-01 AMD01)	9,783	0
GFEA / PASS-THROUGH FROM: COLORADO SEMINARY (SC37764-P0161689+AMD01)	21,939	0
GFEA / PASS-THROUGH FROM: COLORADO SEMINARY (SC38159-02 P0173043)	14,925	0
GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UCD02 AMD04)	22,113	0
GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UCD02 AMD05)	149,108	0
GFEA / PASS-THROUGH FROM: JOHN HOPKINS BLOOMBERG SCHOOL OF PUBLIC (2005053445 AMD01)	17,110	0
GFEA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (1RF1MH126706-01)	18,060	0
GFEA / PASS-THROUGH FROM: RESEARCH FOUNDATION FOR MENTAL HYGIENE, (184600055A7_PRE)	(9,622)	0
GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (06-00116-T001-MOD3)	(20,963)	0
GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (06-00116-T002-MOD4)	29,201	0
GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (06-00116-T002-005)	6,202	0
GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (Q-06-00116-T014)	(5,266)	0
GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (S-11-000014-001411)	(9,797)	0
GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (S-11-000014-001415)	(6,120)	0
GFEA / PASS-THROUGH FROM: SOCIAL AND SCIENTIFIC SYSTEMS (UMI AI068632-06)	27,195	0
GFEA / PASS-THROUGH FROM: TOTAL CHILD HEALTH (1)	36,475	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37573-01 P0151781 AMD05)	6,931	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (413641-G)		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES			
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10691.PO#2133384 AMD03)	29,239			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10869 AMD01)	(2,534)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11430_AMD01)	(5,862)			0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (UNIV61794)	50,968			0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S084)	735			0
GGBA	597,507		149,087	0
GGBA / PASS-THROUGH FROM: HARVARD MEDICAL SCHOOL (236498)	(1)			0
GGBA / PASS-THROUGH FROM: HARVARD MEDICAL SCHOOL (240694)	14,620			0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN DIEGO (703738)	7,098			0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN DIEGO (KR 704296)	10,179			0
GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (CON-80003288 (GR114627))	87,519			0
93.273 / ALCOHOL RESEARCH PROGRAMS	5,437,943		226,308	
GFBA	57,617			0
GFCA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (21-118)	40,175			0
GFEA	4,484,223		226,308	0
GFEA / PASS-THROUGH FROM: COLORADO RESEARCH PARTNERS LLC (2020-01 AMD01)	398,855			0
GFEA / PASS-THROUGH FROM: CORAMIR BIOMEDICAL, INC (R41HL137564-UCD)	307			0
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (130996 G003859_AMDD)	(389)			0
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (130996 SPC004070F AMDF)	118,738			0
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (SPC001543_AMDE)	101,966			0
GGBA	157,977			0
GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (GR104535 (CON-80001486))	78,474			0
93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	16,113,576		2,236,840	
GFBA	7,350,403		711,318	0
GFBA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A034462)	1,705			0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703974)	23,748			0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703975)	1,084			0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P006761501)	169,018			0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P007318201)	273,621			0
GFEA	5,895,564		1,500,038	0
GFEA / PASS-THROUGH FROM: ADVANCED BRAIN MONITORING, INC. (AWD-202598)	35,473		16,849	0
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD01)	218,126			0
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD02)	9,590			0
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_PRE)	11,182			0
GFEA / PASS-THROUGH FROM: BOSTON MEDICAL CENTER (47_UCD 04655)	40,267			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEALTH (113146-5116858)	56,711			0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (230297_AMD03)	11,849			0
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A22-0064-S001_PRE)	188,439			0
GFEA / PASS-THROUGH FROM: RAND CORPORATION (R01DA045051-03_NCE)	(3,063)			0
GFEA / PASS-THROUGH FROM: RTI INTERNATIONAL (3-312-0215457-52739L_MOD4)	1			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 704514)	12,626			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 704514_AMD02)	2,104			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSPO0011991_AMD04)	8,673			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (OS00000237_YR02)	9,058			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (116161860_AMD05)	258,263			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (131651619_AMD02)	14,589			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (22-0228-UCD_AMD05)	279,621			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11523_AMD03)	92,369			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC13842_AMD01)	1,377			0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (CON-80002958 (GR112552))	157,559			0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (CON-80003585 (GR115913))	31,084			0
GGBA	962,535		8,635	0
93.285 / NATIONAL INSTITUTES OF HEALTH PEDIATRIC RESEARCH LOAN REPAYMENT PROGRAM	740		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6119-1144-00-R)	740			0
93.286 / COVID-19 - DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	1,176,916		570,814	
GGBA	1,176,916		570,814	0
93.286 / DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	1,879,995		181,047	
GFBA	926,689		92,190	0
GFBA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-5042)	21,696			0
GFBA / PASS-THROUGH FROM: POINT DESIGNS, LLC (AWD-20-09-0019)	1,556			0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-19-0013)	15,443			0
GFBA / PASS-THROUGH FROM: URSA ANALYTICS (AWD-19-12-0159)	20,125			0
GFEA	60,025		4,528	0
GFEA / PASS-THROUGH FROM: POINT DESIGNS, LLC (1R43EB030895)	(12,010)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00003848 (136584-1))	13,983			0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6793-02-S018_MOD01)	624,542		84,329	0
GGBA	207,946			0
93.307 / MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	1,979,627		1,080,121	
GFBA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (000014408-A)	66,742			0
GFEA	1,769,993		1,080,121	0
GFEA / PASS-THROUGH FROM: DARTMOUTH-HITCHCOCK (GC10358-01-DGR15294_AMD01)	6,811			0
GFEA / PASS-THROUGH FROM: DARTMOUTH-HITCHCOCK (GC10358-01-DGR15294_AMD02)	21,178			0
GFEA / PASS-THROUGH FROM: EAGLE COUNTY DEPARTMENT OF HUMAN SERVICE (AWD-220070)	35,908			0
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (127687 SPC003379 AMD H)	78,995			0
93.310 / TRANS-NIH RESEARCH SUPPORT	11,298,481		290,029	
GFBA	3,087,784			0
GFBA / PASS-THROUGH FROM: RHODE ISLAND HOSPITAL (7137538)	124,521			0
GFEA	6,932,358		267,447	0
GFEA / PASS-THROUGH FROM: CALIFORNIA STATE UNIVERSITY, NORTHRIDGE (A15-0012-S026)	39,960			0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3200670522-XX)	224,258			0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-2353_NCE C-F)	21,388			0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-5236)	5,894			0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-5237)	9,932			0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-5238)	2,722			0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-5239)	10,129			0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-5242)	7,523			0
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-5252)	51,095			0
GFEA / PASS-THROUGH FROM: INFINITE BIOMEDICAL TECHNOLOGIES (R44HD090811_YR2)	(128)			0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2005001742)	25,449			0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2005001742_AMD01)	30,613			0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20117691_UCD)	38,875			0
GFEA / PASS-THROUGH FROM: PRESIDENT AND FELLOWS OF HARVARD COLLEGE (153351-5122531-0304)	68,485			0
GFEA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (1815_AMD01)	51,365		22,582	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE (1802191_REQUEST:4816_AMD)	15,170			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (3RLR1)	19,621			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (3RMA4)	6,818			0
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (127687 SPC001988_AMD01)	27,083			0
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (127687 SPC001988_PRE)	64,008			0
GGBA / PASS-THROUGH FROM: DUKE UNIVERSITY (PTE 5U2COD023375-05 SUB A03-3829)	5,568			0
GGBA / PASS-THROUGH FROM: DUKE UNIVERSITY (PTE 5U2COD023375-06 SUB A03-5240)	18,696			0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER				AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION				THROUGH TO
ALN OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	SUBRECIPIENTS	
	GGBA / PASS-THROUGH FROM: DUKE UNIVERSITY (SUBAWARD: A03-5241)	941	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00015411)	23,570	0	
	GSAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (RL5GM118990)	308,769	0	
	GSAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (UL1GM118991)	76,014	0	
93.313 / NIH OFFICE OF RESEARCH ON WOMEN'S HEALTH		564,258	199,550	
	GGBA / PASS-THROUGH FROM: HARVARD MEDICAL SCHOOL (236498)	529,143	199,550	
	GGBA / PASS-THROUGH FROM: HARVARD MEDICAL SCHOOL (236500)	17,255	0	
	GGBA / PASS-THROUGH FROM: HARVARD MEDICAL SCHOOL (236501)	17,860	0	
93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES		23,810,790	6,666,119	
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2005038541)	380,566	0	
	GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62029983-135580)	273,653	0	
	GFEA	21,889,150	6,666,119	
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201820621_AMD02)	32,504	0	
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2037853_NCE)	1,298	0	
	GFEA / PASS-THROUGH FROM: DYSTONIA MEDICAL RESEARCH FOUNDATION (AWD-164595)	365	0	
	GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A19-0002-S004_AMD04)	59,861	0	
	GFEA / PASS-THROUGH FROM: NATIONAL CENTER FOR ADVANCING (5TL1TR002533-04)	38,302	0	
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1011902_UCDENVER)	28,323	0	
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12167SUB)	20,057	0	
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12499SUB_YR04)	29,878	0	
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12515SUB_PRE)	1,280	0	
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (1R21TR004057_PRE)	7,488	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (AWD - 222778 PRE)	21,259	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (9010570)	(8,223)	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00000243 (134445-5))	7,160	0	
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC85663)	922,713	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (0000000857)	4,633	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (0000001596)	45,585	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (0000001597)	54,938	0	
93.351 / RESEARCH INFRASTRUCTURE PROGRAMS		3,640,661	293,030	
	GFEA	2,521,276	279,357	
	GGBA	1,119,385	13,673	
93.352 / CONSTRUCTION SUPPORT		129,451	0	
	GGBA	129,451	0	
93.353 / 21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT		3,277,498	1,091,858	
	GFEA	2,033,622	635,345	
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003582)	100,448	0	
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001042118)	6,629	0	
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001090311_AMD01)	35,629	0	
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001100825_AMD01)	293	0	
	GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (CON-80003422 (GR114815))	184,867	0	
	GGBA	916,010	456,513	
93.361 / NURSING RESEARCH		5,039,208	990,663	
	GFBA	636,131	45,478	
	GFEA	4,129,518	943,485	
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG014601)_AMD03)	15,647	0	
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A564253)	1,836	1,700	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (00043908(126061-1)_NCE_PR)	5,594	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00004758-136886-4_PRE)	47,073	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (SUB000000254)	25,144	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10056017-01_AMD02)	116,770	0	
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-297-MOD02)	61,495	0	
93.389 / NATIONAL CENTER FOR RESEARCH RESOURCES		(81,877)	0	
	GFEA	(83,806)	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000319519-008)	1,929	0	
93.393 / CANCER CAUSE AND PREVENTION RESEARCH		11,731,754	991,420	
	GFBA	529,871	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00003755 (135767-1))	62,881	0	
	GFEA	9,580,514	907,263	
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500002990)	21,460	0	
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2-GG016866-01_AMD01)	51,718	0	
	GFEA / PASS-THROUGH FROM: DANA FARBER CANCER INSTITUTE (1309102_AMD01)	21,741	0	
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001001040_YR07)	165,486	0	
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001038346_YR08_ERLY TERM)	86,668	0	
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001078140)	57,826	0	
	GFEA / PASS-THROUGH FROM: GEORGETOWN UNIVERSITY (424986 GR424901-UCD)	19,763	0	
	GFEA / PASS-THROUGH FROM: H.LEE MOFFITT CANCER CENTR & RESEARCH IN (10-19488-99-01-G5)	64,434	0	
	GFEA / PASS-THROUGH FROM: H.LEE MOFFITT CANCER CENTR & RESEARCH IN (10-19488-99-01-	(37)	0	
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1016879_UCDENVER)	(1,730)	0	
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1016879_UCDENVER_AMD01)	10,765	0	
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1016879_UCDENVER_AMD02)	2,675	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT (UCHC7-93133658-A3 PRE)	41,769	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004565553_AMD05)	85,762	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (571532_AMD04_NCE_C-F_PRE)	60,159	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10044180-06_AMD02_NCE)	82,445	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10054672-01 PRE)	130,965	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000000022_AMD03)	38,237	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (173405322_AMD05_NCE)	75,759	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (883K153 PRE)	197,354	0	
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC-90591_AMD01)	547	0	
	GGBA	154,713	84,157	
	GGBA / PASS-THROUGH FROM: MCNC UNIVERSITY OF NORTH CAROLINA (20180271-02-CSU)	15,396	0	
	GGBA / PASS-THROUGH FROM: ROSWELL PARK CANCER INSTITUTE (CONTRACT # 267-01)	28,807	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20180271-02-CSU)	29,961	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (170914/170912)	110,371	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (170921/170915)	5,474	0	
93.394 / CANCER DETECTION AND DIAGNOSIS RESEARCH		1,999,724	52,333	
	GFBA	337,864	20,580	
	GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY (117276-5117543)	78,892	0	
	GFBA / PASS-THROUGH FROM: MYCOBACTERIA THERAPEUTICS CORPORATION (AWD-20-01-0004)	141,410	0	
	GFEA	921,265	29,138	
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003014)	(5,599)	0	
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003014_YR02)	16,747	0	
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003014_YR03)	157,282	0	
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003014_YR04 PRE)	86,533	0	
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000367-0522_AMD01)	5,687	0	
	GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-E428-4609)	10,691	0	
	GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-E428-4609_AMD01)	6,721	0	
	GFEA / PASS-THROUGH FROM: KLEIN BUENDEL, INC. (0315-0166-008)	8,434	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (53059 AMD03 NCE)	40,901	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (54776 - UCD)	8,753	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (21-4345)	7,036	0
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC97305)	22,269	0
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC97305 PRE)	15,630	0
	GGBA	91,184	2,615
	GGBA / PASS-THROUGH FROM: KLEIN BUENDEL (FEDERAL AWARD NO.: 2R44MD009652-02 SUBAWARD NO.: 0328-0178-000)	30,271	0
	GLAA	17,753	0
93.395 / CANCER TREATMENT RESEARCH		6,716,986	358,257
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA (5110556)	122,996	0
	GFEA	5,455,217	334,261
	GFEA / PASS-THROUGH FROM: CAROLINAS MEDICAL CENTER (A20-0189)	(6,986)	0
	GFEA / PASS-THROUGH FROM: CAROLINAS MEDICAL CENTER (A20-0189-S001)	49,154	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR03125)	113,097	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR03208)	7,111	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR03249)	7,831	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR03411)	15,661	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR03468)	7,227	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR04547)	20,489	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR04548)	19,600	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR04551)	2,441	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (AR05286)	23,501	0
	GFEA / PASS-THROUGH FROM: CHILDRENS HOSPITAL (G0 101978)	22,906	0
	GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (8309 UCD (CR) AMD02)	1,058	0
	GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (8780 UCD (FP) /8309 AMD02)	17,967	0
	GFEA / PASS-THROUGH FROM: JOHNS HOPKINS SIDNEY KIMMEL COMPREHENSIV (AWD-203986_MOD01)	118,913	0
	GFEA / PASS-THROUGH FROM: JOHNS HOPKINS SIDNEY KIMMEL COMPREHENSIV (AWD-203986_SUPP)	20,351	0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (7R21CA161688-03)	(106)	0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-192916 AMD01)	3,291	0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-192916_YR03_AMD01)	16,422	0
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60047262 UCD)	353	0
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60047262 UCD AMD A02)	(315)	0
	GFEA / PASS-THROUGH FROM: NRG ONCOLOGY FOUNDATION , INC (NRG-RABINOVITCH-GY8)	3,000	0
	GFEA / PASS-THROUGH FROM: NRG ONCOLOGY FOUNDATION , INC (NRG-RABINOVITCH-GY8 AMD01)	445	0
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1013080 UC DENVER AMD02)	6,389	0
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (9009627 UC DENVER)	(25)	0
	GFEA / PASS-THROUGH FROM: ROCK IMMUNE LLC (AWD-210544)	88,323	0
	GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (F014035)	(34,140)	0
	GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-04054)	(8,377)	0
	GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CA32102/37429)	167	0
	GFEA / PASS-THROUGH FROM: ST. JUDES HOSPITAL (111287260-7930434_YR02)	12,328	0
	GFEA / PASS-THROUGH FROM: THE EMMES COMPANY, LLC (13765 AMD02)	172,302	0
	GFEA / PASS-THROUGH FROM: THE EMMES COMPANY, LLC (13765 AMD02 FR)	50,837	0
	GFEA / PASS-THROUGH FROM: THE EMMES COMPANY, LLC (AWD-202004)	62,786	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5140-2105-101 AMD01)	33,012	0
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94369)	12,087	0
	GFEA / PASS-THROUGH FROM: VONA ONCOLOGY, LLC (AWD-210456 PRE)	132,068	0
	GGBA / PASS-THROUGH FROM: MBC PHARMA, INC. (CSU-04)	41,907	23,996
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110554)	105,698	0
93.396 / CANCER BIOLOGY RESEARCH		6,950,054	541,267
	GFEA	6,771,187	541,267
	GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312061)	1,830	0
	GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO# 100108810)	(24,099)	0
	GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO#560067137)	(7,268)	0
	GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-2675-4609)	1,394	0
	GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001596417 AMD03)	24,238	0
	GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A21-0024-S001 AMD02)	8,380	0
	GFEA / PASS-THROUGH FROM: THE JACKSON LABORATORY (210380-0822-02)	124,338	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P007782001 AMD02)	79,581	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20201915-01 AMD01)	50,332	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GC12131-139111)	4,085	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GC12131-141614)	(83,944)	0
93.397 / CANCER CENTERS SUPPORT GRANTS		1,315,401	0
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002373317)	(9,058)	0
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004591934)	102,408	0
	GFEA	1,222,051	0
93.398 / CANCER RESEARCH MANPOWER		3,274,629	0
	GFBA	153,602	0
	GFEA	3,089,944	0
	GGBA	31,083	0
93.399 / CANCER CONTROL		27,474	0
	GFEA / PASS-THROUGH FROM: ALLIANCE FOR CLINICAL TRIALS IN ONCOLOGY (202110102)	32,408	0
	GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (23676/98017942)	(2,527)	0
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60058460 UCD FR AMD01)	304	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (C3114601 AMD-5)	(2,711)	0
93.5R01DK105826-07 / ESTROGEN REGULATION OF THE HYPOTHALAMIC-PITUITARY-ADRENAL AXIS		20,434	0
	GGBA	20,434	0
93.701 / TRANS-NIH RECOVERY ACT RESEARCH SUPPORT		3,322	0
	GFEA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (RC1MH088349)	(2,803)	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (PO#M154840)	6,125	0
93.75N93020F00002 / HHSN272201700018I / DEVELOPMENT OF A CRYOPRESERVATION PROCESS FOR MOSQUITO VECTORS OF HUMAN PATHOGENS		85,598	0
	GGBA	85,598	0
93.75N93021C00029 / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)		228,137	0
	GGBA / PASS-THROUGH FROM: SEATTLE CHILDREN'S RESEARCH INSTITUTE (75N93021C00029)	228,137	0
93.75N93021D00014 / TO 75N93021F00003 BALB-C ANIMAL MODEL OF TUBERCULOSIS		326,078	0
	GGBA	326,078	0
93.75N93021D00014/75N93021F00002 / TASK ORDER NO. 75N93021F00002 PRECLINICAL SERVICES FOR HIV THERAPEUTICS QUALITY ASSURANCE/QUALITY CONTROL PLAN AND TASK ORDER INITIATION MEETING		14,946	0
	GGBA	14,946	0
93.837 / CARDIOVASCULAR DISEASES RESEARCH		24,005,986	3,002,991
	GFBA	1,665,221	96,985
	GFBA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20120701)	58,572	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00476-01)	94,048	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W001052403)	12,360	0
	GFBA / PASS-THROUGH FROM: VESICLE THERAPEUTICS (AWD-21-04-0076)	84,845	0
	GFEA	16,571,570	2,697,208

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME	THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	SUBRECIPIENTS	
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (7000000678 AMD04)	30,470	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (121325 AMD03)	18,799	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (PS#108025 NCE06)	14,774	0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (PS#225708 MOD10 NCE)	27,995	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3200170321 AMD03)	6,914	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659 AMD01)	485,656	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659 AMD02/03)	517,354	0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB-138511)	(430)	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A16-0013-S001)	5,193	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A16-0013-S001 AMD01)	866	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A16-0013-S001 AMD03)	92	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E5151-1)	(51)	0
GFEA / PASS-THROUGH FROM: EIKONIZO THERAPEUTICS, INC. (AWD-202429)	23,288	0
GFEA / PASS-THROUGH FROM: FLORIDA INTERNATIONAL UNIVERSITY (000289 AMD01)	38,501	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER CENTER (0001078140)	26,913	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER CENTER (0001080579 YR02 PRE)	111,174	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000775203)	18,081	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001040440)	19,627	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001068381 AMD01 NCE PRE)	7,476	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001080579 YR02)	170,684	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (AWD-222940 PRE)	9,059	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (20-M28 AMD03)	119,693	0
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D561-4609)	(449)	0
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D561-4609 AMD02)	149,124	0
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D561-4609 AMD03)	8,851	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004930824 AMD01)	92,551	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (236477)	71,854	65,354
GFEA / PASS-THROUGH FROM: MT.SINAI SCHOOL OF MEDICINE,NY (0255-1121-4609 AMD05)	(15)	0
GFEA / PASS-THROUGH FROM: NATIONAL HEART LUNG & BLOOD INSTITUTE (417581-G /	24,819	0
GFEA / PASS-THROUGH FROM: NATIONAL HEART LUNG & BLOOD INSTITUTE (5T32HL007822-23)	342,892	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20082305)	315	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20106604 UCD AMD04/NCE)	110,143	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20112501 AMD05)	40,584	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20120104 AMD04)	233,714	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (2020082306)	40,590	0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (2020089401)	9,157	0
GFEA / PASS-THROUGH FROM: NEW ENGLAND RESEARCH INSTITUTES (AWD-151489 MOD03)	4,728	0
GFEA / PASS-THROUGH FROM: NEW ENGLAND RESEARCH INSTITUTES (AWD-175131 AMD03)	22,412	0
GFEA / PASS-THROUGH FROM: NEW ENGLAND RESEARCH INSTITUTES (AWD-211181)	60,936	0
GFEA / PASS-THROUGH FROM: STATE UNIVERSITY OF NEW YORK,BUFFALO (R1173725 AMD07)	80,507	0
GFEA / PASS-THROUGH FROM: STATE UNIVERSITY OF NEW YORK,BUFFALO (R1173727 AMD06)	130,943	0
GFEA / PASS-THROUGH FROM: STATE UNIVERSITY OF NEW YORK,BUFFALO (R1186473_NCE02)	2,699	0
GFEA / PASS-THROUGH FROM: UNIV OF TEXAS HSC HOUSTON (00088020 AMD03)	(1,017)	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000503570-034 A01)	13	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000503570-034 A02)	60	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000503570-034 A03)	(3,556)	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000503570-034 A05 AMD05)	16,329	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000513551-001 AMD05)	114,348	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000530812-SC018)	19,412	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1520-G-XB833 AMD02)	328,982	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CINCINNATI (SUB#131950)	10,790	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (53083 AMD03)	31,656	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC3810-01 P0170671)	46,927	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (1001925667PRE)	1,453	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200004059-21-335 AMD01)	2,772	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00012541 AMD03 PRE)	13,230	10,500
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197)	3,505	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197 AMD01)	(8,823)	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5122281 PRE)	5,619	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (UNCCH 5-3016 YR05)	(5,546)	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (UNCCH 5-3016 YT04)	393	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (581275)	11,932	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (581275 AMD07)	878	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0019288 (121765-1))	713	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00000828 (133603-1))	46,832	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (126160249063 AMD05)	14,599	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11808 BP0#47555)	49,406	0
GFEA / PASS-THROUGH FROM: VERSITI WISCONSIN INC. (100123-4)	(77)	0
GFEA / PASS-THROUGH FROM: VERSITI WISCONSIN INC. (1001298-5-UCD)	(485)	0
GFEA / PASS-THROUGH FROM: VERSITI WISCONSIN INC. (1001298-5-UCD YR03)	2,929	0
GFEA / PASS-THROUGH FROM: VERSITI WISCONSIN INC. (1001380 4UCD YR03)	267,596	0
GFEA / PASS-THROUGH FROM: VERSITI WISCONSIN INC. (1001380 4UCD YR04 PRE)	133,476	0
GFEA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (PD302652-SC103798)	(26,115)	0
GFEA / PASS-THROUGH FROM: VITALANT RESEARCH INSTITUTE (11735UCOD146 NCE)	44,541	0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-367)	12,217	0
GGBA	1,127,502	132,944
GGBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (PTE R01HL135505 SUBAWARD AWD-001374-G3)	178,396	0
93.838 / LUNG DISEASES RESEARCH	23,410,199	3,777,082
GGBA	586,988	240,704
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705095)	20,533	0
GFEA / PASS-THROUGH FROM: BETH ISRAEL DEACONESS MEDICAL CENTER (01061838)	17,117,138	2,743,574
GFEA / PASS-THROUGH FROM: BETH ISRAEL DEACONESS MEDICAL CENTER (01061838 AMD01)	186,796	37,982
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117381AMD06)	(4,644)	(4,644)
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119856 03)	132,538	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (EHR-02-21_AMD01)	168,357	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (12(GG015000-01))	76,471	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (17(GG015000-01))	1,287	0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0031-S001 AMD01)	43,672	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001060455)	26,249	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001060456)	(2,504)	0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001092793)	55,235	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (1-AF-30)	40,878	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (1-AF-30 NCE)	23,379	0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (S-ALP2122-CF30)	(1,276)	2,260
GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN4687683UCD AMD03)	13,938	13,938
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS HOSPITAL (2004756665 PRE)	180,045	0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2005419988 PRE)	15,958	0
GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901534-UCD AMD05)	27,806	0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (229960 AMD07)	59,736	0
	17,526	17,526

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED	
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	SUBRECIPIENTS		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (229960 MOD04)	98,823	40,434		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (236620 AMD01 NCE)	52,866	51,830		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (236660 AMD01)	45,047	0		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (236660 MOD03)	56,134	0		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (238369)	4,393	0		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (238369 NCE)	11,034	0		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (238915)	161,546	0		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (239080)	13,544	0		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (AWD-205583)	24,594	19,519		
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (THE-297785)	31,250	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20051714)	29,020	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20051715 NCE)	514,134	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20094907 UCD AMD02)	11,933	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20094907 UCD AMD04)	14,761	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113002)	(31)	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113002 AMD02)	(286)	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113004 AMD04)	26,915	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113004 AMD05)	106,645	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113005 NCE PRE)	311,414	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113404 AMD04)	5,845	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113404 AMD05)	60,878	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113405 AMD05)	84,035	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20117304)	111,407	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20117603 UCD_AMD06)	122,450	0		
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20133901)	8,714	0		
GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (35B)	8,358	0		
GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (AWD-220074)	17,002	0		
GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (EHR-03-21 AMD01)	1,187,450	339,773		
GFEA / PASS-THROUGH FROM: NORTHSORE UNIVERSITY HEALTHSYSTEM RESEA (FAKHRUL-2021-01 AMD01)	29,576	0		
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1020315 UC DENVER)	110,203	0		
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11005SUB)	2,828	0		
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12673SUB)	5,693	0		
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62664429-207399)	16,023	0		
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62664429-207399 AMD01)	1,969	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (12833SC_AMD01)	63,236	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (8497-UCD)	1,307	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (8497-UCD_AMD01)	2,653	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (8498-UCD)	(96)	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (8498-UCD_AMD01)	4,151	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00010695 YR03 AMD02)	3,194	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00013678-005 AMD01)	15,805	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00014385 AMD02)	1,005	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5116141PRE)	16,020	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5117256-H3CODENVER AMD02)	72,867	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5122014_AMD02)	78,163	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5122707-H3CHCOLORA NCE03)	63,095	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (583172)	16,200	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00003601 (135687-1) A1)	52,122	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00003670 (135690-1))	8,927	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (CNVA00050538 (128534-1))	4,131	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (CNVA00061638 (131407-2))	(45)	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10063237-01-UC AMD02)	501,530	274,308		
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC63293 AMD03)	(122)	(122)		
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC96474)	54,150	0		
GFEA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (FP00010465 SA001 NCE)	1,348	0		
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (581-101780-117621)	7,840	0		
GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU22083)	13,875	0		
GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU22149 AMD01)	8,479	0		
GFEA / PASS-THROUGH FROM: WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (193574-5E AMD07)	103,033	0		
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR108731 (CON-80002245))	22,140	0		
GGBA	32,079	0		
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (A345819)	79,264	0		
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (A643003 (A345835))	102,776	0		
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (T704766)	8,799	0		
93.839 / BLOOD DISEASES AND RESOURCES RESEARCH	5,322,598	1,390,729		
GFEA	3,737,184	1,066,727		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (8018-RGF004969)	123	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201710624 AMD02)	6,442	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG014702-01) PRE)	297,876	0		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (238447 AMD02)	22,168	0		
GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-181344 AMD01)	2,628	0		
GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-211577)	18,160	0		
GFEA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (GR124200 / SPC-1000005203)	131,617	0		
GFEA / PASS-THROUGH FROM: PUGET SOUND BLOOD CENTER (802-UCHSC-2013)	8,875	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000524452-005)	(470)	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000524452-022_AMD02)	40,455	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE (20469)	32,258	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00011659 AMD01)	119,630	2,241		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00011660 MD02)	62,229	6,720		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10164)	(1,774)	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (WU-20-377-MOD-2)	48,362	0		
GFEA / PASS-THROUGH FROM: VERSITI WISCONSIN INC. (0115-81148 NCE)	3,150	0		
GGBA	326,993	0		
GLAA	466,692	315,041		
93.840 / TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISORDERS	1,786,173	245,442		
GFEA	1,365,808	245,442		
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A18-0082-003-S001 AMD02)	88,649	0		
GFEA / PASS-THROUGH FROM: INSTITUTE OF NUTRITION OF CENTRAL (1U01HL138647-05-03)	50,138	0		
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (REG-267991/PO#67317504)	4,939	0		
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1018124 UC DENVER AMD01)	87,296	0		
GFEA / PASS-THROUGH FROM: SEATTLE INST FOR BIOMEDICAL AND CLINICAL (AD226-UCD-4 AMD01)	25,888	0		
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC92333 AMD02 NCE)	163,455	0		
93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	10,110,525	1,020,003		
GFBA	2,242,144	144,133		
GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500002689)	11,167	0		
GFBA / PASS-THROUGH FROM: REHABILITATION INSTITUTE OF CHICAGO (80335 UCB.Y1)	146,113	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (578671)	38,533	0		
GFEA	6,667,917	830,607		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED	
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	SUBRECIPIENTS		
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111565)	26,068	0		
GFEA / PASS-THROUGH FROM: CLEVELAND CLINIC FOUNDATION (CCF21246633)	13,963	0		
GFEA / PASS-THROUGH FROM: CLEVELAND CLINIC FOUNDATION (CCF21246633 AMD01)	13,051	0		
GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901634-COLORADO CR)	3,654	0		
GFEA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC110594UCD AMD01)	2,805	0		
GFEA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC110594UCD AMD02)	13,084	0		
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60057488-UCD PRE)	48,860	0		
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1011396 UC DENVER AMD06)	40,393	0		
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1011396 UC DENVER AMD07)	14,205	0		
GFEA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (UCDAR071077 AMD02)	37,321	0		
GFEA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (UCDAR071077 AMD03)	8,015	0		
GFEA / PASS-THROUGH FROM: SEATTLE INST FOR BIOMEDICAL AND CLINICAL (R01AR078487 AMD01)	1,008	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2021-1478 AMD01)	3,447	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37780-02-00 P0170103)	1,129	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00425-01 AMD05)	130,397	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (SUB00000291)	29,454	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC13879)	125,370	0		
GGBA	259,969	22,615		
GGBA / PASS-THROUGH FROM: ALLANDER BIOTECHNOLOGIES, LLC (ALLANDER PRIME NO. R44AR078669)	30,878	0		
GGBA / PASS-THROUGH FROM: CYTEX THERAPEUTICS, INC. (R44AR077467 CYTEX)	79,961	0		
GGBA / PASS-THROUGH FROM: EVOKE MEDICAL, LLC (PTE 5 R44 AR070088-03 SUB 2020-138148)	36,784	0		
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1559 G ZC790)	51,231	0		
GKAA / PASS-THROUGH FROM: SAINT LOUIS UNIVERSITY (43455)	1,615	0		
GLAA	31,989	22,648		
93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	47,506,235	3,304,751		
GFBA	645,741	161,192		
GFBA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A062715)	34,445	0		
GFBA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-212)	18,077	0		
GFEA	39,931,564	2,834,012		
GFEA / PASS-THROUGH FROM: ADVENTIST HEALTH SYSTEM/SUNBELT, INC. (1329760-UCD PRE)	80,354	0		
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000948)	6,788	0		
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (7000001375 AMD01)	72,606	0		
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (7000001501)	31,667	0		
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (P.O 7000000508)	21,595	0		
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO# 7000001070)	28,258	0		
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO#7000000740 AMD02)	(96)	0		
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO#7000000740 AMD03)	110,243	0		
GFEA / PASS-THROUGH FROM: BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294.2006834.669322)	(7,205)	0		
GFEA / PASS-THROUGH FROM: BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294-2006834-669304)	34,532	0		
GFEA / PASS-THROUGH FROM: BOSTON MEDICAL CENTER (AWD-204416)	9,924	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001531691)	28,942	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001531889 AMD03)	19,025	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001758612 AMD03)	(6,897)	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001890079 AMD02)	17,005	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0002037131 AMD04)	27,484	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0002167485 AMD04)	10,221	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0002168265)	3,888	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (RGF011634-A AMD01)	(45)	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (RGF011634-A AMD02)	17,562	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201140522 AMD04)	170,053	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG014669-01) AMD03)	12,363	0		
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0041-002-S001 YR04)	14,067	0		
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0041-002-S001-A01)	44,015	0		
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A199478 PRE)	625	0		
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (12-D13 AMD03)	1,665	0		
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (13-D11)	(2,001)	0		
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (14-D13)	(16,365)	0		
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (17-D13 AMD06)	153,018	0		
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (17-D25 NCE AMD01)	680,404	38,142		
GFEA / PASS-THROUGH FROM: KIDNEY PRECISION MEDICINE PROJECT (UWSC11654 AMD01)	26,597	0		
GFEA / PASS-THROUGH FROM: KIDNEY PRECISION MEDICINE PROJECT (UWSC11654 AMD03)	41,087	0		
GFEA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (000522847SC002-2018140-UC)	(658)	0		
GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901628-UC DENVER CR)	6,860	0		
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2010-S013 AMD13)	54,250	0		
GFEA / PASS-THROUGH FROM: MITOTHERAPEUTIX LLC (AWD-210458 AMD02)	73,752	0		
GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (700198-0522-00 AMD02)	950	0		
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SCH2284-10_AMD01)	26,563	0		
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (GPRC00870A)	6,856	0		
GFEA / PASS-THROUGH FROM: RTI INTERNATIONAL (4-312-0218210-665861)	17,061	0		
GFEA / PASS-THROUGH FROM: UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (ZAT00060 PRE)	47,018	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (A00-46-S002-A07 AMD07)	4,664	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (A19-0479-S002-A01 PRE)	30,370	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000517729-SP004 NCE)	25,654	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000522847-SP007-SC003 AMD)	14,865	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A20-1450-S001)	83,088	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (77639334 AMD04)	(145)	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9211SC AMD05)	24,259	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00002115)	12,121	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00003099)	36,099	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S02047-02 PRE)	19,906	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S02366-01 AMD01)	131,333	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S02789-01 AMD01)	237	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE (1300318A)	75	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE (20459 NCE PRE)	4,810	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004195231 AMD03)	1,785	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00010725 AMD02)	24,073	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00014384 PRE)	247,916	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00014784 AMD02)	15,529	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00016374)	57,733	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N007980002 AMD01)	4,236	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20200170-05 AMD01)	5,708	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20211515-01_AMD01)	76,384	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (18-3664 PRE)	109,697	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6119-114-00-Y PRE)	144,289	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-AZ AMD02)	22,171	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-BL)	19	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-BL_AMD02)	676,391	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-P)	515,511	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-R_AMD01)	691	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-R_AMD02)	160,696	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1092-00-C)	61,637	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1092-00-C_FR)	(85,755)	0		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED	
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	SUBRECIPIENTS		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1092-00-U.YR02)	260,354	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1092-00-U PRE)	9,492	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1092-10-C)	352,584	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1092-10-C AMD03)	78,733	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1092-20-U)	43,291	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10908 AMD01)	388,259	0		
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC82582 AMD02)	4,886	0		
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC82582 YR02)	21,011	0		
GFEA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (PT103155-SCI01101)	(1,093)	0		
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (237-55811085045103-100005)	85,288	0		
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 110857)	788	0		
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0079_AMD01)	49,864	0		
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR106199(CON-80002012))	32,187	0		
GGBA	1,224,443	271,405		
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SPC-1000003721/ GR111709)	11,465	0		
GGBA / PASS-THROUGH FROM: WASHINGTON UNIVERSITY IN ST. LOUIS (WU-19-260)	24,778	0		
93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	24,249,637	2,883,318		
GFBA	1,624,308	193,536		
GFBA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-282591)	34,998	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 G YM068)	381,761	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO210110)	162,313	0		
GFBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (11703-G003808)	(7,514)	0		
GFCA	104,907	0		
GFEA	16,405,848	2,327,071		
GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (311981)	128,285	0		
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (7000001513)	42,422	0		
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117542 AMD06)	4,341	0		
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117542 AMD08)	27,734	0		
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (121803 AMD02)	223,690	0		
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (121803 AMD01)	(7,259)	0		
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (121803 PRE)	17,764	0		
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (121999 NCE03)	2,124	0		
GFEA / PASS-THROUGH FROM: CEDAR-SINAI HOSPITAL (0001763735)	15,228	0		
GFEA / PASS-THROUGH FROM: CEDAR-SINAI HOSPITAL (0001763735 AMD01)	143,652	0		
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (109540 AMD01)	749	0		
GFEA / PASS-THROUGH FROM: CLEVELAND CLINIC FOUNDATION (1416-SUB_PRE)	69,677	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG010312-06))	1,602	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG014929-16))	2,066	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG014929-24))	9,854	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (15(GG015970-01))	7,559	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (15(GG015970-02) AMD02)	57,682	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG014929-16))	8,570	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (3(GG014929-11))	15,089	0		
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (3(GG014929-19))	155,753	0		
GFEA / PASS-THROUGH FROM: DIAGNOSTIC CONSULTING NETWORK (AWD-190410_NCE02)	83,427	0		
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (U54NS065701)	30,355	0		
GFEA / PASS-THROUGH FROM: HOUSTON METHODIST RESEARCH INSTITUTE (AGMT00004445)	(500)	0		
GFEA / PASS-THROUGH FROM: KENNEDY KRIEGER INSTITUTE (113126-0721-23B MOD01)	139,938	0		
GFEA / PASS-THROUGH FROM: KENNEDY KRIEGER INSTITUTE (CNCDP 5K12NS098482-05)	158,015	0		
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (235400 AMD01)	7,963	0		
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UCO-260175-01 AMD01)	233	0		
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UCO-260175-02 AMD02)	21,942	0		
GFEA / PASS-THROUGH FROM: NEUREXIS THERAPEUTICS (R43NS120427)	47,344	0		
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60054977 UCD A02)	214,908	0		
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60054977 UCD AMDA01)	24,733	0		
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60054977 UCD FR A02)	20,109	0		
GFEA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (GR125422/GR125423 AMD01)	260,883	0		
GFEA / PASS-THROUGH FROM: POINT DESIGNS, LLC (AWD-210606 PRE)	38,492	0		
GFEA / PASS-THROUGH FROM: POPNEURON LIMITED (PROPOSAL 202442)	17,221	0		
GFEA / PASS-THROUGH FROM: SKULPT, INC (R44NS073188)	6,580	0		
GFEA / PASS-THROUGH FROM: STONY BROOK UNIVERSITY MEDICAL CENTER (91724 2 1169239 PRE)	19,507	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5385-2100-002_AMD)3)	199,643	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0985)	22,147	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063)	9,378	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11624SC AMD04)	28,226	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (5772SC)	445	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (5772SC AMD06)	1,356	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (7204SC_AMD02)	(704)	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (OS00000483)	19,316	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK11049CSPP-002 PRE)	7,655	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (CNVA00050115(132762-14))	(790)	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE (169804/169802 AMD01)	175,075	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02)	17,955	0		
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (YALE-A06512)	(32,785)	0		
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (YALE-A06915)	(2,680)	0		
GGBA	2,365,262	197,429		
GGBA / PASS-THROUGH FROM: CREIGHTON UNIVERSITY (270744-824554)	162,436	0		
GGBA / PASS-THROUGH FROM: CREIGHTON UNIVERSITY (270748)	68,200	0		
GLAA	464,962	165,282		
GLAA / PASS-THROUGH FROM: VENDERBILT UNIVERSITY (UNIV60640)	20,187	0		
93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH	59,724,928	6,230,332		
GFBA	2,241,728	82,748		
GFBA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001060390)	43,921	0		
GFBA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001062467)	484,578	0		
GFBA / PASS-THROUGH FROM: SOLIGENIX (OCG6514B)	1,332	0		
GFCA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (18-053)	5,842	0		
GFEA	31,426,859	3,410,054		
GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (31594C)	(14,523)	0		
GFEA / PASS-THROUGH FROM: BAYLOR UNIVERSITY (7000000345 NCE02)	12,411	5,448		
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY15ITN140)	(45,841)	0		
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY19ITN340 AMD02)	31,280	0		
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY19ITN340 FR)	1,421	0		
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN273 AMD04)	11,332	0		
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN273 CR)	821	0		
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN273 FR)	2,837	0		
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN391)	2,577	0		
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119583 AMD04)	42,070	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001665385_AMD06)	161,307	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001983503)	6,943	0		
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0002087911_AMD02)	3,858	0		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER		FEDERAL AGENCY, MAJOR SUBDIVISION		AMOUNT PASSED	
ALN OR OTHER ID NUMBER / PROGRAM NAME		THROUGH TO			
STATE AGENCY / PASS-THROUGH	ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	THROUGH TO		
			SUBRECIPIENTS		
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (190521 REGENERON)	14,601		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (304790 AMD02)	142		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362 (ADMIN) AMD03)	36,605		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362 (ADMIN) AMD02)	33,319		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309363 (CT1))	13,179		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309364 AMD01)	2,758		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309364 AMD02)	9,528		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (313837)	37,340		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (313837 AMD04)	20,658		0	
GFEA / PASS-THROUGH	FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (313981 PRE)	38,887		0	
GFEA / PASS-THROUGH	FROM: COLUMBIA UNIVERSITY (2 (GG01031-24) AMD04)	8,756		0	
GFEA / PASS-THROUGH	FROM: COLUMBIA UNIVERSITY (4 (GG011631-19))	16,495		0	
GFEA / PASS-THROUGH	FROM: COLUMBIA UNIVERSITY (4 (GG011631-19) AMD02)	1,910		0	
GFEA / PASS-THROUGH	FROM: EMORY UNIVERSITY, ATLANTA (A047248 AMD03)	75,627		0	
GFEA / PASS-THROUGH	FROM: EMORY UNIVERSITY, ATLANTA (A318331 NCE AMD03)	(15,214)		0	
GFEA / PASS-THROUGH	FROM: EMORY UNIVERSITY, ATLANTA (A318331 NCE PRE)	78,484		0	
GFEA / PASS-THROUGH	FROM: FAMILY HEALTH INTERNATIONAL (P017001905 MOD12)	737,383		0	
GFEA / PASS-THROUGH	FROM: FAMILY HEALTH INTERNATIONAL (P020002245)	(57)		0	
GFEA / PASS-THROUGH	FROM: FAMILY HEALTH INTERNATIONAL (P020002909)	272,418		0	
GFEA / PASS-THROUGH	FROM: FAMILY HEALTH INTERNATIONAL (P020003046 MOD06)	1,395,829		0	
GFEA / PASS-THROUGH	FROM: FAMILY HEALTH INTERNATIONAL (P021000256 AMD01)	26,057		0	
GFEA / PASS-THROUGH	FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001061295 AMD01)	151,291		0	
GFEA / PASS-THROUGH	FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001061295 AMD02)	150,943		0	
GFEA / PASS-THROUGH	FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001089814 NCE02 PRE)	29,182		0	
GFEA / PASS-THROUGH	FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001095305 AMD02)	92,854		0	
GFEA / PASS-THROUGH	FROM: IOWA STATE UNIVERSITY (020626B PRE)	48,104		0	
GFEA / PASS-THROUGH	FROM: JAEB CENTER FOR HEALTH RESEARCH (1UC4DK108612)	44,879		0	
GFEA / PASS-THROUGH	FROM: JAEB CENTER FOR HEALTH RESEARCH (1UC4DK108612_AMD02)	111,519		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS SCHOOL OF MEDICINE (LDR 32_PRE)	14,719		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2001603361)	8,535		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2002292914)	(5,228)		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2003739248 MOD04)	(45)		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2003739248 MOD06)	61,330		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2004767961)	11,906		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2004816551 TO#26)	(266)		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2004859260 NCE)	1,520		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2004908087)	3,892		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2005004774 AMD01)	23,199		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (2005361773)	7,514		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (IMPAACT-2032)	13,114		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (LDR 01)	172		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (LDR 19 MOD01)	59,122		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (LDR27 MOD02)	27,427		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (LDR27 MOD03)	20,824		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (LDR29 MOD01)	(18,042)		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (LDR29 MOD02 I2008 25N0703)	12,918		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (LDR29 MOD02 P1112 25N0655)	5,102		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (LDR29-16)	20,403		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (PO#2004724849)	18		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (PTCL 16)	2,375		0	
GFEA / PASS-THROUGH	FROM: JOHNS HOPKINS UNIVERSITY (UMIA168613)	65,652		0	
GFEA / PASS-THROUGH	FROM: LURIE CHILDRENS HOSPITAL (A19-0148-S018 - COLORADO)	(236)		0	
GFEA / PASS-THROUGH	FROM: LURIE CHILDRENS HOSPITAL (A19-0148-S018-COLORADO A)	31,711		0	
GFEA / PASS-THROUGH	FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (4696 AMD02)	322,418		0	
GFEA / PASS-THROUGH	FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9167 AMD03)	154,443		0	
GFEA / PASS-THROUGH	FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9736 AMD01)	386,357		0	
GFEA / PASS-THROUGH	FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9752)	101,239		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (120123801)	(624)		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20121502 AMD02)	25,503		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20121513 AMD03)	48,535		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20121601)	(4,791)		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20121602 AMD01)	61,720		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20121613 AMD02)	13,208		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20121701 AMD01)	(4,919)		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20121701 AMD02)	49,911		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20121813)	64,279		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20125203 AMD02)	14,820		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20125501 UCD)	4,841		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20125501 UCD AMD01)	26,329		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20126201)	339,031		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20130601)	61,743		0	
GFEA / PASS-THROUGH	FROM: NATIONAL JEWISH HEALTH (20130601 AMD01)	3,634		0	
GFEA / PASS-THROUGH	FROM: NATL JEWISH HOSPITAL (20121402)	70,034		0	
GFEA / PASS-THROUGH	FROM: NORTHWESTERN UNIVERSITY (SUMIA1120184-05)	146,577		0	
GFEA / PASS-THROUGH	FROM: RESEARCH FOUNDATION FOR MENTAL HYGIENE, (20289 AMD05)	12,581		0	
GFEA / PASS-THROUGH	FROM: SALK INSTITUTE FOR BIOLOGICAL STUDIES (17-0059-S002 AMD07)	182,714		0	
GFEA / PASS-THROUGH	FROM: TAIGA BIOTECHNOLOGIES, INC. (FY11.R44HL091740-02)	(3,641)		0	
GFEA / PASS-THROUGH	FROM: THE JACKSON LABORATORY (210335-1121-02 AMD02)	14,344		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2095-514 AMD03)	328,628		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2207-301 AMD01)	77,501		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2210-301)	31,866		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000509734-008 AMD01)	15,139		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-003 AMD01)	609		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003 AMD02)	193,175		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003 AMD03)	80,885		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC019 AMD01)	2,237		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC019 AMD02)	11,910		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025)	1,061		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025 AMD02)	3,335		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF ARIZONA (586991 AMD01)	60,983		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125 AMD01)	317,414		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125 AMD02)	500,641		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10061SC AMD03)	32,841		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10716SC)	16,704		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11093SC AMD03)	14,400		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11595SC YR02)	1,370		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12014SC AMD01)	195		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12014SC AMD02)	197		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12460SC AMD01)	29,711		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12460SC PRE)	198		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13141SC)	36,323		0	
GFEA / PASS-THROUGH	FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13325SC)	10,966		0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	SUBRECIPIENTS
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9170SC AMD03)	(18,286) 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B WA701 NCE)	(403) 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B YB243 AMD07)	1,227,078 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YB309)	(142) 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YB541 AMD01)	14,452 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YB541 AMD02)	8,638 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YB560 AMD01)	8,204 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YB560 AMD02)	11,163 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YD385)	2,492 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YD385.YR02)	1,107 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-B-YB243 AMD06)	88,394 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-G-YC893)	(2,922) 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-G-YC893 AMD01)	8,639 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G ZA099)	113,386 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G ZA099 YR02)	3,930 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650-G-YA504 AMD04)	133,772 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650-G-YA504 AMD05)	30,247 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00002253 NCE AMD02)	30,470 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS (OSP28780-00 AMD02)	187,782 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5120902 AMD01)	106,043 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (U19AI117292-01_PRE)	1,673 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (CNVA00054144 (128814-3))	106,475 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (417705G/URFAO:GR511036 AM)	16,701 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11461 AMD01)	14,058 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12544 AMD01)	48,605 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12599 AMD01)	18,344 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12775)	3,339 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000000798)	67,243 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000001426)	187,046 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000001426 YR02)	43,460 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (594K075)	13,632 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (594K075 AMD04)	(8,632) 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (839K296 AMD01)	(508) 0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94560)	136,299 0
GGBA	13,014,924 2,680,499
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (124760)	87,686 0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (2021 PROJECT 1)	(15,340) 0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (2021 PROJECT 2)	(8,248) 0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (2021 PROJECT 3)	(1,060) 0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (5019AI111224-07 111898)	126,674 0
GGBA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL AND REGIONAL MEDICAL CENTER, SEATTLE (12564SUB)	176,688 0
GGBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG014746-09))	17,774 0
GGBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG014746-22))	64,849 0
GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (SUBAWARD NO: 92742-20600)	4,713 0
GGBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (SUBAWARD # 2004887196)	26,068 0
GGBA / PASS-THROUGH FROM: ST. JUDE MEDICAL, INC. (111663090-7983074)	117,926 0
GGBA / PASS-THROUGH FROM: ST. JUDE MEDICAL, INC. (112821020-8033215)	58,888 0
GGBA / PASS-THROUGH FROM: TUFTS UNIVERSITY (102222-00001/NIH010)	114,160 0
GGBA / PASS-THROUGH FROM: TULANE UNIVERSITY (IP#17106935)	12,021 0
GGBA / PASS-THROUGH FROM: UNIVERSITY AT BUFFALO-THE STATE UNIVERSITY OF NEW YORK (SUBAWARD# R1305783)	17,546 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (411631)	60,251 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1560 G XA704)	26,850 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-001523)	10,846 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD100279)	76,075 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00003065)	10,214 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MISSOURI (CO0073906-1)	175,752 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER MEDICAL CENTER (417327G/URFAOGR510781)	18,564 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF STELLENBOSCH (S006823-CSU)	76,776 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON	281,796 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON	56,779 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON	208,979 0
GGBA / PASS-THROUGH FROM: VIA THERAPEUTICS, LLC (147328-2021)	51,707 0
GGBA / PASS-THROUGH FROM: VIRGINIA POLYTECHNIC INSTITUTE (412656-19019)	3,751 0
GGBA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY HEALTH SCIENCES (1065-45108-11000000241)	24,281 0
GLAA	144,818 51,583
93.855 / COVID-19 - ALLERGY AND INFECTIOUS DISEASES RESEARCH	604,988 0
GGBA	366,934 0
GGBA / PASS-THROUGH FROM: AEROSOL DEVICES, INC. (1R41AI57347)	24,955 0
GGBA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (SUBAWARD # 1-507222)	51,771 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (574361 PO# 4476462)	1,846 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (574361)	55,464 0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (579435)	104,018 0
93.856 / MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	94,985 0
GFEA	91,921 0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG014929-18))	1,431 0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S036)	1,633 0
93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING	44,166,935 1,252,445
GFBA	13,452,700 381,688
GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY (164629-5111701)	347,263 0
GFBA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5160-2131-001)	72,475 0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2023)	53,265 0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-135121240)	156,105 0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (088872-16773)	19,754 0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00002352 (134497-5))	40,000 0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11479)	166,452 0
GFCA	91,816 (2,826)
GFCA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (21-054)	8,762 0
GFEA	20,159,396 680,255
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (305073 AMD03 NCE)	55,133 0
GFEA / PASS-THROUGH FROM: FAUNA BIO (AWD-213363 NCE)	46,196 0
GFEA / PASS-THROUGH FROM: FLORIDA STATE UNIVERSITY (R000002708 AMD02)	81,308 0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20126101 AMD01)	13,062 0
GFEA / PASS-THROUGH FROM: NAVAJO NATION-DINE' EDUCATION (2021-38-522)	47,952 0
GFEA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (0655 MOD03)	127,510 0
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12636SUB)	371,953 0
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12763SUB AMD01)	252,757 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD100459 (SUB00000239))	152,901 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20121948-02)	1,346 0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE HEALTH SCIENCE (22-0448-UC)	15,351 0
GGBA	7,750,004 193,328

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			TOTAL EXPENDITURES	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (168745/168486)			31,841	0
GKAA / PASS-THROUGH FROM: CREARE, INC (S642)			48,608	0
GLAA			198,501	0
GLAA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20126101)			36,045	0
GSAA			264,265	0
GTA			104,214	0
93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH			24,742,525	4,184,037
GFBA			4,355,950	1,224,295
GFBA / PASS-THROUGH FROM: BOSTON MEDICAL CENTER (4500003525)			789	0
GFBA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2240-S023)			5,886	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704581)			346,013	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (C10048964)			30,326	0
GFCA			90,450	0
GFCA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (18-101)			19,825	0
GFEA			13,788,146	2,296,319
GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (315680)			318	0
GFEA / PASS-THROUGH FROM: AUTISM SOCIETY OF COLORADO (H6MMC22737-JFK)			(5,955)	0
GFEA / PASS-THROUGH FROM: BOSTON MEDICAL CENTER (BMC6982 PRE)			73,875	0
GFEA / PASS-THROUGH FROM: CHILDREN'S NATIONAL MEDICAL CENTER (30005546-01 AMD01)			1,194	0
GFEA / PASS-THROUGH FROM: CHILDREN'S NATIONAL MEDICAL CENTER (30005546-01 AMD02)			13,187	0
GFEA / PASS-THROUGH FROM: CHILDREN'S NATIONAL MEDICAL CENTER (30005547-09 AMD01)			20,603	0
GFEA / PASS-THROUGH FROM: CHILDREN'S NATIONAL MEDICAL CENTER (30005547-09 AMD02)			26,508	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (000013343-B AMD01)			12,548	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3200710000 NCE PRE)			9,592	0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000762 PRE)			42,514	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES			
GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30000744-13-04)	13,382			0
GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30004942-03 AMD04)	6,795			0
GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30004942-03-AMD05)	26,731			0
GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30006058 CR)	1,191			0
GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (3868-10-01 AMD01)	3,508			0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (138406)	6,015			0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG01368-01) AMD03)	8,575			0
GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (GC10075-02-04 AMD03)	4,726			0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0069-S002)	1,336			0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-123172)	(4,445)			0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-123243)	(46)			0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-123811)	(26,374)			0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-131386)	(7,772)			0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-143998)	(380)			0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (PR01-PR13B)	1,879			0
GFEA / PASS-THROUGH FROM: HARVARD PILGRIM HEALTH CARE, INC. (PH000730A)	14,847			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (11074.0909.5041184)	(559)			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (114074.0609)	(9,064)			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (114074.0709.AMP)	(25,311)			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (114074.0909.5041184)	(4,117)			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (114074.1009.5041184)	(39,461)			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (114205-1109-5096821)	188			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (114205-1609-5096821)	11,211			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (117270-5112855 AMD01)	39,091			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (14074.0809.5041184)	(5,761)			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (HD052102)	(138)			0
GFEA / PASS-THROUGH FROM: HARVARD SCHOOL OF PUBLIC HEALTH (U01 HD052102-AMP)	16,929			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF MEDICINE (PH000630B AMD04 NCE)	14,792			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114074.0608)	(4,133)			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114074.0708.SMARTT)	(8,505)			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114074.0908.5041182)	10,313			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114074.1008.5041182)	1,498			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (11407F.0808.5041182)	(290)			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1509-5096821 AMD04)	(246)			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-5096821-1409 AMD03)	(530)			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0109-5119389)	86,897			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0145-5119391)	142,658			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0245-5119391 AMD01)	297,713			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0251-5119389 AMD02)	122,248			0
GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-5096823)	(4,284)			0
GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN-4682016-UCD AMD02)	(293)			0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (AWD-192792 NCE01)	2,464			0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (5728PRE)	29,391			0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (#232807 MOD05)	10,197			0
GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-182478 PRE)	5,495			0
GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-182478 YR04)	23,395			0
GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (700171-0719-00)	1,376			0
GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (700171-0721-00 AMD03)	296			0
GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (700171-0721-00 AMD04)	6,929			0
GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (700196-0421-00_AMD02)	26,974			0
GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (20-A1-00-1002855)	246			0
GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (20-A1-00-1002855 AMD02 PR)	205,020			0
GFEA / PASS-THROUGH FROM: NORC AT UNIVERSITY OF CHICAGO (G254.UCDENVER.01)	24,323			0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60046347 UCD PRE)	38,740			0
GFEA / PASS-THROUGH FROM: OAK RIDGE ASSOCIATED UNIVERSITIES/DOE (21880 MOD11)	269,080			0
GFEA / PASS-THROUGH FROM: OAK RIDGE ASSOCIATED UNIVERSITIES/DOE (607372)	20,000			0
GFEA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (1-571918-DENVER CR)	14,448			0
GFEA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (1-571918-DENVER FR)	202			0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1014948_UCDENVER_A1_AMD01)	3,933			0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1014948_UCDENVER_A1_AMD02)	12,083			0
GFEA / PASS-THROUGH FROM: POINT DESIGNS, LLC (4843-3891-1390 AMD01)	47,685			0
GFEA / PASS-THROUGH FROM: POINT DESIGNS, LLC (AWD-190611 NCE)	50,851			0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60746998-116875-A)	(286)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5321-2003-010_AMD05)	37,280			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000504713-006)	(4,408)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000504713-SC006-BEN A08)	3,617			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A19-1176-S001_AMD04)	22,367			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37547-06_P0172632_AMD)	37,129			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (17700-01 AMD02)	20,633			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (AWD-172807 AMD01)	(343)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE (F303367-1 AMD-B)	(6)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MISSOURI-COLUMBIA (C00065804-1 AMD01)	20,895			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5114037)	(1,988)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5114037 REV01)	1,988			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20130769-12A1)	(7,696)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (564112)	(3,449)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (579920 / 51472 AMD02)	5,548			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10035609-DENV-59005436_NC)	2,339			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10051369-01 AMD01)	(705)			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10051369-12)	51,189			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10061971-08)	933			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10318.PO#2113395_AMD06)	4,521			0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (AWD-190175 PRE)	3,860			0
GFEA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (PD300306/SCI00817)	(23,231)			0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-201)	22,850			0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-202)	20,236			0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-202 AMD01)	109,606			0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0332)	90,641			0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6005.25.S13)	4,146			0
GFEA / PASS-THROUGH FROM: WESTAT, INC (7887-S035 AMD12)	771,541			0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (CON-80003159-GR113955)	18,497			0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (CON-80003415 (GR114865))	2,362			0
GGBA	2,670,659		663,423	
GGBA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (PO# 3100604382; SUBAWARD # 304292)	195,153			0
GGBA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (PO# 3100678127 SUBAWARD# 309592)	83,169			0
GGBA / PASS-THROUGH FROM: COLLAMEDIX, INC. (CSU143755)	46,038			0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES			
GGBA / PASS-THROUGH FROM: DREXEL UNIVERSITY (SUBAWARD #900039)	4,049		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A19-0460-S003)	81,423		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00002353)	79,138		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (202855CSU)	24,498		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (203700CSU)	5,091		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON (19-84342-10)	1,305		0	
GGBA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (FP00012593_SA001)	26,225		0	
93.866 / AGING RESEARCH	28,113,266		2,471,210	
GFBA	4,838,374		828,389	
GFBA / PASS-THROUGH FROM: BUCK INSTITUTE FOR RESEARCH ON AGING (SA16027-CO)	322,387		0	
GFBA / PASS-THROUGH FROM: BUCK INSTITUTE FOR RESEARCH ON AGING (SA16031-CO)	66,710		0	
GFBA / PASS-THROUGH FROM: BUCK INSTITUTE FOR RESEARCH ON AGING (SA16034-CO)	89,601		0	
GFBA / PASS-THROUGH FROM: CLEVELAND CLINIC FOUNDATION (CCF21557577)	30,069		0	
GFBA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60070054)	237,007		0	
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (S000086-DHHS)	33,964		0	
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (S001804-DHHS)	14,603		0	
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (S002325-DHHS)	76,727		0	
GFBA / PASS-THROUGH FROM: PRINCETON UNIVERSITY (SUB0000369)	27,743		0	
GFBA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (30917-05467-S12)	18,998		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (598445)	34,974		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA RIVERSIDE (S000736)	89		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001367)	1,370,728		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTAU-SUB00000065)	42,948		0	
GFCA	187,316		0	
GFCA / PASS-THROUGH FROM: PIKES PEAK AREA COUNCIL OF GOVERNMENTS (20-166)	11,200		0	
GFCA / PASS-THROUGH FROM: PIKES PEAK AREA COUNCIL OF GOVERNMENTS (21-203)	114,845		0	
GFEA	17,910,484		1,526,419	
GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (33211A)	6,163		0	
GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (33222A_AMD01)	22,234		0	
GFEA / PASS-THROUGH FROM: ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (9-526-5809)	(520)		0	
GFEA / PASS-THROUGH FROM: BETH ISRAEL DEACONESS MEDICAL CENTER (01062185_AMD01)	6,821		0	
GFEA / PASS-THROUGH FROM: BETH ISRAEL DEACONESS MEDICAL CENTER (01062185_AMD02)	9,608		0	
GFEA / PASS-THROUGH FROM: BETH ISRAEL DEACONESS MEDICAL CENTER (01063347)	53,016		0	
GFEA / PASS-THROUGH FROM: BROWN UNIVERSITY (00001815_NCE01)	121,761		0	
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D981-4609)	1,364		0	
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D981-4609_YR02)	7,098		0	
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2005195338_NCE)	22,620		0	
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2005267962)	26,127		0	
GFEA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (AG069476-UCD01_PRE)	11,980		0	
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (REC-263134/SIT-263134_AMD)	46,529		0	
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (REC-263134/SIT-263134_FR)	7,169		0	
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-234899-02_AMD02)	387		0	
GFEA / PASS-THROUGH FROM: MDLOGIX (PA-08-056)	(86,598)		0	
GFEA / PASS-THROUGH FROM: MENOGENIX, INC (MNGX-102_AMD01)	41,550		0	
GFEA / PASS-THROUGH FROM: NETWORK FOR INVESTIGATION OF DELIRIUM: (91511_NCE)	19,736		0	
GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (F1057-03_PRE)	17,691		0	
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1019935_UCDENVER)	10,261		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000517586-SC001_AMD03)	7,044		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000517586-SC001_AMD04)	108,042		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON (R-12-0051)	(7,816)		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-20-0036_PRE)	111,433		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00014436)	40,163		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00016060)	25,551		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5119786_CR /	8,020		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5119786_CR_NCE_PRE)	75,626		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5119787)	23,466		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00003000 (135310-10))	28,397		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (125555821_AMD02-CF)	24,661		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TORONTO (507817-SUBGRANT 1_NCE)	45,189		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000001192)	12,927		0	
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (158-100710-	26,698		0	
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (132471_G003959_AMDB)	(1)		0	
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (132471_SPC001258_AMDC)	11,149		0	
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (132471_SPC003454_AMDD)	9,556		0	
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (136874-SPC003247_PRE)	23,923		0	
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-271_MOD01)	24,527		0	
GFEA / PASS-THROUGH FROM: WICHITA STATE UNIVERSITY (R51744-15910-1_AMD05)	416,000		0	
GGBA	1,303,941		116,402	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (0000001228)	21,006		0	
93.867 / VISION RESEARCH	6,543,922		461,499	
GFBA	121,492		0	
GFEA	5,553,234		461,499	
GFEA / PASS-THROUGH FROM: INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-190609_NCE02)	31,484		0	
GFEA / PASS-THROUGH FROM: MCMMASTER UNIVERSITY (20015314)	(16,825)		0	
GFEA / PASS-THROUGH FROM: MCMMASTER UNIVERSITY (20015314_AMD05)	134,278		0	
GFEA / PASS-THROUGH FROM: MCMMASTER UNIVERSITY (20015314_PRE)	59,073		0	
GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (AWD-175052_AMD01)	403		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF AKRON (543635-UCD)	123,974		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11777SC_PRE)	1,823		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IDAHO (SB2109-SB1-834843_PRE)	87,594		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S02486-01_AMD01)	58,569		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA21-000326_AMD01)	17,483		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10031605-01_AMD03)	(6,593)		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (AWD-183797_AMD01)	83,535		0	
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-432_AMD02)	151,013		0	
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-523_PRE)	97,169		0	
GLAA	11,978		0	
GTAA	34,238		0	
93.879 / MEDICAL LIBRARY ASSISTANCE	1,961,820		82,089	
GFBA	33,387		0	
GFBA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001688937)	180,957		0	
GFEA	1,580,646		82,089	
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG014661-01)_AMD03)	33,315		0	
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2005218096_PRE)	24,830		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10058621-02)	108,685		0	
93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING	42,967		0	
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG014334-01))	7,279		0	
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG014334-01)_AMD02)	232		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ZIMBABWE (AWD-193043_AMD02)	35,456		0	
93.A20-0184-S001 / YEAR 1: TREATING YOUNG ADULT CANNABIS USE DISORDER WITH TEXT MESSAGE-				
DELIVERED PEER NETWORK COUNSELING	158,990		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (A20-0184-S001)	158,990		0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
93.GR111834 / MICROBIAL ECOLOGY OF THE INFLAMED INTESTINE	229,873		0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (GR111834)	229,873		0
93.HHSN2722017000181/75N93019F00131 / ADVANCED SMALL ANIMAL MODELS FOR THE TESTING OF			
CANDIDATE PREVENTIVE INTERVENTION AGAINST MYCOBACTERIUM TUBERCULOSIS (OPTION 1)	268,891		26,040
GGBA	268,891		26,040
93.HHSN2722017000181/75N93019F00131 / TASK A28 - B: ADVANCED SMALL ANIMAL MODELS FOR THE			
TESTING OF CANDIDATE PREVENTIVE INTERVENTION AGAINST MYCOBACTERIUM TUBERCULOSIS. EFFICACY IN			
SHORT TERM GUINEA PIG CHALLENGE MODEL	(2,273)		0
GGBA	(2,273)		0
93.HHSN2722017000181/75N93020F00001 / COVID-19 - COVID-19: TASK A38 ESTABLISHMENT OF SMALL			
ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	129,097		0
GGBA	129,097		0
93.HHSN2722017000181/75N93020F00001 / COVID-19 - COVID-19: TASK A38 OPTION 1B ESTABLISHMENT OF			
SMALL ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	130,285		0
GGBA	130,285		0
93.HHSN2722017000181/75N93020F00001 / COVID-19 - TASK A38 OPTION 1C ESTABLISHMENT OF SMALL			
ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	46,860		0
GGBA	46,860		0
93.IP#17095987 / HAPIN 1.5 BIOMARKER STUDY	10,078		0
GGBA	10,078		0
93.S-HU0001-19-2-0029-03 / MILITARY CARDIOVASCULAR OUTCOMES RESEARCH: PREVENTING OBESITY,			
EATING DISORDERS, AND CARDIOVASCULAR DISEASE IN ADOLESCENTS: PILOT STUDY	55,355		0
GGBA / PASS-THROUGH FROM: THE METIS FOUNDATION (S-HU0001-19-2-0029-03)	55,355		0
93.Task Order #: 2021-150245 / DEVELOPMENT OF BIOLOGICAL APPROACHES TO ENHANCE SKELETAL MUSCLE			
REHABILITATION AFTER ANTERIOR CRUCIATE LIGAMENT INJURY	18,681		0
GGBA / PASS-THROUGH FROM: STEADMAN PHILIPPON RESEARCH INSTITUTE (TASK ORDER #: 2021-	18,681		0
93.Task Order 2021-01 / DEVELOPMENT OF BIOLOGICAL APPROACHES TO ENHANCE SKELETAL MUSCLE			
REHABILITATION AFTER ANTERIOR CRUCIATE LIGAMENT INJURY	12,909		0
GGBA / PASS-THROUGH FROM: STEADMAN PHILIPPON RESEARCH INSTITUTE (TASK ORDER 2021-01)	12,909		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR HEALTH</u>			
93.343 / PUBLIC HEALTH SERVICE EVALUATION FUNDS	77,115		9,802
GFBA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1019026 UCBOULDER)	77,115		9,802
93.974 / FAMILY PLANNING SERVICE DELIVERY IMPROVEMENT RESEARCH GRANTS	185,497		22,876
GKAA	185,497		22,876
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</u>			
93.015 / HIV PREVENTION PROGRAMS FOR WOMEN	(21,598)		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (SUB# 000406291-002_AMD04)	(24,756)		0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S070)	(4,446)		0
GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S070 MOD01)	7,604		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>			
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL			
SIGNIFICANCE	897,225		0
GFBA	699,653		0
GFBA / PASS-THROUGH FROM: CITY AND COUNTY OF DENVER (ENVHL-202160821-00)	108,555		0
GFEA / PASS-THROUGH FROM: ORC MACRO INTERNATIONAL, INC. (35126-6S-836)	(1,718)		0
GGBA	90,735		0
93.788 / OPIOID STR	755,060		50,373
GFEA	334,197		0
GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (53021)	44,743		0
GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (53021 YR02)	136,650		0
GFEA / PASS-THROUGH FROM: SECURITY RISK SOLUTIONS, INC. (75P00120F80182)	55,345		0
GGBA	184,125		50,373
<u>DEPARTMENT OF HOMELAND SECURITY, COUNTERING WEAPONS OF MASS DESTRUCTION</u>			
97.077 / HOMELAND SECURITY RESEARCH, DEVELOPMENT, TESTING, EVALUATION, AND DEMONSTRATION OF			
TECHNOLOGIES RELATED TO NUCLEAR THREAT DETECTION	(54)		0
GLAA	(54)		0
97.130 / NATIONAL NUCLEAR FORENSICS EXPERTISE DEVELOPMENT PROGRAM	187,166		0
GGBA	187,166		0
<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	3,607		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (641834)	3,607		0
97.082 / EARTHQUAKE CONSORTIUM	24,000		0
GLAA	24,000		0
<u>DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY</u>			
97.061 / CENTERS FOR HOMELAND SECURITY	67,295		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5103192)	67,295		0
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL</u>			
14.906 / HEALTHY HOMES TECHNICAL STUDIES GRANTS	64,434		21,077
GFBA	64,434		21,077
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF POLICY DEVELOPMENT AND RESEARCH</u>			
14.536 / RESEARCH AND EVALUATIONS, DEMONSTRATIONS, AND DATA ANALYSIS AND UTILIZATION	95,166		58,620
GGBA	95,166		58,620
<u>DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS</u>			
16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	395,072		8,290
GFBA	168,179		0
GGBA	133,591		8,290
GGBA / PASS-THROUGH FROM: SAM HOUSTON STATE UNIVERSITY (SUBAWARD #22156A)	93,302		0
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	59,381		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A18-0086-S001)	59,381		0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	1,716		0
GFEA / PASS-THROUGH FROM: CITY OF ALAMOSA (AWD-221623 NCE01)	1,716		0
16.758 / IMPROVING THE INVESTIGATION AND PROSECUTION OF CHILD ABUSE AND THE REGIONAL AND LOCAL			
CHILDREN'S ADVOCACY CENTERS	180,656		0
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-7 CR)	51,659		0
GFEA / PASS-THROUGH FROM: ABSS SOLUTIONS, INC. (?ASI?) (ID07200010-301-7 FR)	128,997		0
16.839 / STOP SCHOOL VIOLENCE	545,185		0
GFBA	545,185		0
<u>DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS</u>			
17.002 / LABOR FORCE STATISTICS	(122,436)		0
GFEA	(122,436)		0
<u>DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION</u>			
17.603 / BROOKWOOD-SAGO GRANT	62,507		(10,000)
GLAA	62,507		(10,000)
<u>DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</u>			
17.75D30119C06090 / COSINE: COLLABORATIVE SAVE INTEGRATED ENGINEERING	82,158		0
GLAA / PASS-THROUGH FROM: SOUTH DAKOTA SCHOOL OF MINES & TECHNOLOGY (SDSMT-CSM 20-11)	82,158		0
<u>DEPARTMENT OF STATE, BUREAU OF ECONOMIC AND BUSINESS AFFAIRS</u>			

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
19.322 / ECONOMIC STATECRAFT	30,606		0
GLAA	30,606		0
<u>DEPARTMENT OF STATE, BUREAU OF EUROPEAN AND EURASIAN AFFAIRS</u>			
19.878 / EUR-OTHER	58,846		0
GFCA / PASS-THROUGH FROM: CRDF GLOBAL (21-133)	58,846		0
<u>DEPARTMENT OF STATE, BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS</u>			
19.705 / TRANS-NATIONAL CRIME	19,834		0
GCBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (2155 G ZA473)	19,834		0
<u>DEPARTMENT OF STATE, OFFICE OF THE COORDINATOR OF U.S. ASSISTANCE TO EUROPE AND EURASIA</u>			
19.900 / AEECA/ESF PD PROGRAMS	20,989		0
GLAA / PASS-THROUGH FROM: AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION (CSM PROP # 20-0617)	20,989		0
<u>DEPARTMENT OF THE INTERIOR</u>			
15.140R4018F0100 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	1		0
GFBA	1		0
15.17078450 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	81,922		0
GFBA / PASS-THROUGH FROM: GARVER (17078450)	81,922		0
15.D15PC00205 / PILOT: NETBRANE: A SOFTWARE DEFINED DDOS PROTECTION PLATFORM FOR INTERNET SERVICES	52,039		0
GCBA	52,039		0
15.OCG6940B / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	11,324		0
GFBA	11,324		0
15.OCG6941B / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	28,022		0
GFBA	28,022		0
15.OCG6942B / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	14,318		0
GFBA	14,318		0
15.P1630501 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	13,542		0
GFBA / PASS-THROUGH FROM: CALIFORNIA DEPARTMENT OF FISH AND (P1630501)	13,542		0
15.R17PD00702 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	80		0
GFBA	80		0
15.W913E518C0014 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	14,334		1,002
GFBA	14,334		1,002
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>			
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	105,446		0
GFBA	32,769		0
GFEA	47,666		0
GGBA	25,011		0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	33,654		0
GGBA	9,729		0
GKAA	23,925		0
15.232 / JOINT FIRE SCIENCE PROGRAM	249,166		18,719
GFBA	65,357		18,719
GFEA	13,852		0
GGBA	168,783		0
GCBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (L0196B-A)	1,174		0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	276,360		0
GGBA / PASS-THROUGH FROM: TEXAS A AND M UNIVERSITY (M2200731)	177,928		0
GGBA / PASS-THROUGH FROM: TEXAS A AND M UNIVERSITY (SUBAWARD # M1800777)	98,432		0
15.244 / FISHERIES AND AQUATIC RESOURCES MANAGEMENT	478,508		0
GGBA	454,875		0
GSAA	23,633		0
15.245 / PLANT CONSERVATION AND RESTORATION MANAGEMENT	50,187		0
GGBA	48,438		0
GKAA	1,749		0
15.246 / THREATENED AND ENDANGERED SPECIES	37,297		0
GGBA	37,297		0
15.247 / WILDLIFE RESOURCE MANAGEMENT	62,247		0
GFBA	48,091		0
GGBA	14,156		0
15.248 / NATIONAL LANDSCAPE CONSERVATION SYSTEM	79,078		0
GGBA	79,078		0
15.Agmt Dated 02/07/2020 / HABITAT USE BY FERRUGINOUS HAWKS IN A LANDSCAPE UNDERGOING ENERGY DEVELOPMENT	36,480		0
GCBA / PASS-THROUGH FROM: TETON RAPTOR CENTER (AGMT DATED 02/07/2020)	36,480		0
15.L1721P0024 / MONITORING GUNNISON BASIN MESIC MEADOW RESILIENCE-BUILDING PROJECT	9,325		0
GGBA	9,325		0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>			
15.506 / WATER DESALINATION RESEARCH AND DEVELOPMENT	66,200		0
GFBA	22,098		0
GLAA / PASS-THROUGH FROM: BUREAU OF RECLAMATION (R19AC00096)	44,102		0
15.517 / FISH AND WILDLIFE COORDINATION ACT	107,155		0
GFBA	107,155		0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	1,292,767		61,474
GGBA	1,292,767		61,474
15.560 / SECURE WATER ACT - RESEARCH AGREEMENTS	811,416		206,250
GFBA	252,902		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (640174)	3,642		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (129267782)	1,767		0
GGBA	181,444		0
GLAA	138,883		0
GLAA / PASS-THROUGH FROM: BUREAU OF RECLAMATION (R19AC00095)	232,778		206,250
<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>			

STATE OF COLORADO
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FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION	AMOUNT PASSED		
ALN OR OTHER ID NUMBER / PROGRAM NAME	THROUGH TO		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	SUBRECIPIENTS	TOTAL EXPENDITURES	
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	0	21,836	
GKAA	0	21,836	
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	0	4,077	
GFBA	0	4,077	
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	0	4,866,716	
GFBA	0	285,279	
GFEA	0	140,229	
GGBA	0	4,395,841	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (UA2022-295)	0	17,923	
GJEA	0	26,018	
GKAA	0	23	
GSAA	0	1,403	
15.946 / CULTURAL RESOURCES MANAGEMENT	0	81,476	
GGBA	0	81,476	
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	0	5,590	
GGBA	0	5,590	
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	0	38,584	
GGBA	0	38,584	
15.628 / MULTISTATE CONSERVATION GRANT	0	27,051	
GGBA	0	27,051	
15.634 / STATE WILDLIFE GRANTS	0	33,354	
GGBA / PASS-THROUGH FROM: STATE OF HAWAII DIVISION OF FORESTRY AND WILDLIFE (RESEARCH AGREEMENT DATED AUGUST 15 2021)	0	33,354	
15.637 / MIGRATORY BIRD JOINT VENTURES	0	25,987	
GGBA	0	25,987	
15.650 / RESEARCH GRANTS (GENERIC)	0	27,617	
GWAA	0	27,617	
15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	0	11,750	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA CRUZ (A21-0829-S002)	0	11,750	
15.658 / NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	0	85,545	
GGBA	0	85,545	
15.663 / NFWF-USFWS CONSERVATION PARTNERSHIP	0	3,147	
GGBA / PASS-THROUGH FROM: NATIONAL FISH AND WILDLIFE FOUNDATION (0901.18.62052)	0	3,147	
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE	0	3,747	
GGBA	0	3,747	
15.669 / COOPERATIVE LANDSCAPE CONSERVATION	0	25,423	
GGBA	0	25,423	
15.670 / ADAPTIVE SCIENCE	0	13,363	
GGBA	0	13,363	
15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS	14,697	465,167	
GGBA	14,697	245,501	
GKAA	0	219,666	
15.679 / COMBATING WILDLIFE TRAFFICKING	0	44,112	
GFBA	0	44,112	
<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>			
15.805 / ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	43,763	160,573	
GGBA	43,763	160,573	
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	67,060	6,542,483	
GFBA	67,060	461,724	
GGBA	0	1,838,636	
GLAA	0	4,242,123	
15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING	0	319,765	
GGBA	0	24,776	
GLAA	0	289,772	
GWAA	0	5,217	
15.812 / COOPERATIVE RESEARCH UNITS	0	163,462	
GGBA	0	163,462	
15.812 / COVID-19 - COOPERATIVE RESEARCH UNITS	0	7,589	
GGBA	0	7,589	
15.814 / NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	0	45,904	
GLAA	0	45,904	
15.815 / NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND RESEARCH	0	21,397	
GGBA / PASS-THROUGH FROM: AMERICAVIEW (AV18-CO-01)	0	21,397	
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	408,698	1,808,632	
GFBA	365,398	1,642,718	
GFBA / PASS-THROUGH FROM: CONSERVATION SCIENCE PARTNERS (SCUSGS202011)	0	36,517	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (476976)	43,300	81,552	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (2020-64)	0	47,845	
15.GX.20.ZQ00.G402A.00 / IPA WITH USGS	0	35,289	
GLAA	0	35,289	
<u>DEPARTMENT OF THE TREASURY, DEPARTMENTAL OFFICES</u>			
21.027 / COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	0	406,518	
GFBA	0	406,518	
<u>DEPARTMENT OF TRANSPORTATION</u>			
20.19-52 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS	0	(728)	
GFBA / PASS-THROUGH FROM: ENGINEERING & SOFTWARE CONSULTANTS, INC. (19-52)	0	(728)	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION</u>			
20.109 / AIR TRANSPORTATION CENTERS OF EXCELLENCE	182,114	390,774	
GFBA	182,114	390,774	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
20.DTFH6114D00048 / LARGE DIAMETER TUNNEL LINING ANALYSIS AND DESIGN	20,263	29,771	
GLAA / PASS-THROUGH FROM: WSP USA, INC. (1886607)	20,263	29,771	
<u>DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY</u>			
20.701 / UNIVERSITY TRANSPORTATION CENTERS PROGRAM	416,971	1,821,822	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685)	0	(86)	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685 AMD01)	0	10,476	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685 AMD03)	0	87,703	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685 AMD04)	0	3,605	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685 AMD05)	0	100,218	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685 AMD06)	0	9,420	
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (135461 G004209 AMD01 NCE)	0	66,425	
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (135461 SPC002290 AMD02)	0	53,459	
GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (135461 SPC002290-NCE)	0	34,713	
GGBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028636)	0	19,023	
GGBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028636)	0	343,393	
GLAA	416,971	1,093,473	
<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON</u>			
20.693JK318C000014 / SOLIDIFICATION OF NATURAL GAS FOR TRANSPORTATION	0	93,109	
GLAA	0	93,109	
20.724 / PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	220	261,929	

STATE OF COLORADO
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FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (2020GC0541)	100,527		0
GLAA	146,006		220
GLAA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC111494 - CSM)	15,396		0
<u>DEPARTMENT OF VETERANS AFFAIRS</u>			
64.36C25920C0107 / IMPACT OF STERILIZING AND NON-STERILIZING ANTIBIOTICS ON M. TUBERCULOSIS			
RRNA SYNTHESIS	59,858		0
GGBA	59,858		0
64.AWD-21-01-0070 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS			
GFBA	33,971		0
GFBA	33,971		0
64.OCG5546B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	(5,138)		0
GFBA	(5,138)		0
64.OCG6930B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	66,762		0
GFBA	66,762		0
64.OCG6931B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	63,935		0
GFBA	63,935		0
64.OCG6937B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	61,569		0
GFBA	61,569		0
64.OCG6944B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	45,649		0
GFBA	45,649		0
64.OCG7003B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	46,114		0
GFBA	46,114		0
<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>			
64.054 / RESEARCH AND DEVELOPMENT	16,892		0
GKAA	16,892		0
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	68,906		0
GGBA	68,906		0
66.039 / DIESEL EMISSION REDUCTION ACT (DERA) NATIONAL GRANTS	50,032		0
GFBA	50,032		0
66.461 / REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	341,554		0
GGBA	324,400		0
GGBA / PASS-THROUGH FROM: STATE OF WASHINGTON (93-096626)	17,154		0
66.509 / SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	636,711		0
GFBA	413,521		0
GFBA / PASS-THROUGH FROM: PUBLIC HEALTH INSTITUTE (03356-AR04607)	7,946		0
GGBA	215,244		0
66.511 / OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	741,422		471,751
GFBA / PASS-THROUGH FROM: THE WATER RESEARCH FOUNDATION (04636)	(667)		0
GGBA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (SUBAWARD # RC1129945A)	67		0
GLAA	742,022		471,751
66.516 / P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY	17,094		0
GGBA	12,081		0
GSAA	5,013		0
66.951 / ENVIRONMENTAL EDUCATION GRANTS	15,663		2,526
GGBA	15,663		2,526
66.IP#17093402 / WYOMING NATIONAL WETLAND CONDITION ASSESSMENT (WY NWCA)	124,429		0
GGBA / PASS-THROUGH FROM: STATE OF WYOMING (IP#17093402)	124,429		0
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>			
45.312 / NATIONAL LEADERSHIP GRANTS	97,620		0
GFBA	78,262		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (8626)	19,358		0
<u>LIBRARY OF CONGRESS</u>			
42.011 / LIBRARY OF CONGRESS GRANTS	11,108		8,000
GFBA	11,108		8,000
<u>MILLENNIUM CHALLENGE CORPORATION</u>			
85.002 / MCC FOREIGN ASSISTANCE FOR OVERSEAS PROGRAMS	81,786		5,076
GFBA	81,786		5,076
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>			
43. NASA 80NSSC19K1228 / MARSIS 3D IMAGING	44,699		0
GLAA / PASS-THROUGH FROM: FREAQS-FREESTYLE ANALYTICAL & QUANTITATIVE SERVICES, LLC (SA-CSM-001)	44,699		0
43.0000001735 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	48,974		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000001735)	48,974		0
43.00007448 / 20000362 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	234,239		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00007448 / 20000362)	234,239		0
43.00008209 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	246,856		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00008209)	246,856		0
43.00009842 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,592		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00009842)	15,592		0
43.00010303 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	72,999		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00010303)	72,999		0
43.001 / COVID-19 - SCIENCE	749		0
GGBA	749		0
43.001 / SCIENCE	90,265,311		29,121,395
GFBA	77,128,336		28,420,345
GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000511)	39,549		0
GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (303-01)	33,325		0
GFBA / PASS-THROUGH FROM: AUBURN UNIVERSITY (19-ENG-209381-UC)	(53,460)		0
GFBA / PASS-THROUGH FROM: AUBURN UNIVERSITY (22-PHYS-209395-UCOB)	15,703		0
GFBA / PASS-THROUGH FROM: BAY AREA ENVIRONMENTAL RESEARCH INSTITUT (AWD-20-12-0118)	37,124		0
GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003132)	19,977		0
GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003593)	88,676		0
GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500004235)	26,603		0
GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (S411439)	37,408		0
GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (S439000)	42,295		0
GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (S506111)	26,504		0
GFBA / PASS-THROUGH FROM: CATHOLIC UNIVERSITY OF AMERICA (362651 SUB 1)	31,411		0
GFBA / PASS-THROUGH FROM: CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (CC-2018-246, TO 003)	57		0
GFBA / PASS-THROUGH FROM: CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (CC-2018-246-006)	14,905		0
GFBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG015592-01))	3,197		0
GFBA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R1147)	83,661		0
GFBA / PASS-THROUGH FROM: EMBRY-RIDDLE AERONAUTICAL UNIVERSITY (61534-01)	40,716		0
GFBA / PASS-THROUGH FROM: FARALLON INSTITUTE (2020-241-COLORADO)	48,550		0
GFBA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (18-M77)	126,709		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			TOTAL EXPENDITURES	THROUGH TO SUBRECIPIENTS	
FEDERAL AGENCY, MAJOR SUBDIVISION					
ALN OR OTHER ID NUMBER / PROGRAM NAME					
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)					
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RH809-G5)			(192)	0	
GFBA / PASS-THROUGH FROM: IMAGECAT, INC. (20-94-05:05)			390	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1561384)			53,120	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1589285)			11,097	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1615505)			13,922	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1641373)			5,363	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1646268)			147,850	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1646435)			87,262	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1647215)			3,422	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1658324)			6,735	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1658424)			32,244	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1658568)			96,404	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1659100)			44,750	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1659261)			37,343	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1659402)			90,823	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1663568)			50,000	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1663675)			4,620	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1671216)			24,028	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1671219)			32,347	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1671408)			32,689	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1671454)			42,856	0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1676544)			11,650	0	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (152150)			26,100	0	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (159506)			40,154	0	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (164570)			15,693	0	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (169819)			42,578	0	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (173995)			9,302	0	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (176447)			10,481	0	
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4783 / PO #278604)			80,588	0	
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4865)			99,856	0	
GFBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60057449 UCB)			109,747	0	
GFBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (NS331A-B)			47,280	0	
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (S000885-NASA)			48,442	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1523 U CO-Boulder)			92,052	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1553-UNIV CO-Boulder)			2,178	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1612-CU)			4,512	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1668-CU)			110,318	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1677-CU)			262,037	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1746-CU)			6,032	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1795-CU)			18,630	0	
GFBA / PASS-THROUGH FROM: RENSSELAER POLYTECHNIC INSTITUTE (A19-0117-S003)			65,994	0	
GFBA / PASS-THROUGH FROM: SCIENCE SYSTEMS & APPLICATIONS INC (21810-18-002)			9,590	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G00-21007X)			741	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G01-22005X)			17,070	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G01-22006X)			17,789	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G01-22014X)			59,304	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G01-22022X)			10,144	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G02-23009X)			6,409	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G08-19017X)			11,764	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G09-20007A)			3,092	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G09-20009X)			3,958	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (G09-20089X)			52,103	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (SV0-09019)			12,254	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (SV9-89015)			8,560	0	
GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TMO-21007A)			15,938	0	
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (N99051ZO)			24,837	0	
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (N99068ZO)			94,203	0	
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (P99018LJ)			15,717	0	
GFBA / PASS-THROUGH FROM: SPACE LAB TECHNOLOGIES, LLC (AWD-21-01-0036)			50,700	0	
GFBA / PASS-THROUGH FROM: SPACE SCIENCE INSTITUTE (00992)			76,847	0	
GFBA / PASS-THROUGH FROM: SPACE SCIENCE INSTITUTE (SUBAWD 01077)			13,476	0	
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15904.002-A)			1,001	0	
GFBA / PASS-THROUGH FROM: STONE AEROSPACE/PSC, INC. (SAS) (AWD-21-02-0117)			47,282	0	
GFBA / PASS-THROUGH FROM: UNIVERSITIES SPACE RESEARCH ASSOCIATION (02330-05)			13,997	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD001126)			138,380	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002162)			42,352	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002556)			73,928	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002658)			79,453	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002855)			39,701	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002896)			22,864	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003040)			71,655	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003041)			59,506	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003044)			6,961	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA (UA 21-0072)			38,812	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA (UAF 19-0052)			6,840	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (562527)			18,677	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2013-2955)			(13,946)	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2018-3603)			(13,570)	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (116871753)			80,950	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00009786)			56,255	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00010050)			63,140	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00010450)			75,055	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00010511)			42,435	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00010969)			5,834	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0965 G XA086)			5,863	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1015 G WA460)			94,915	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2090 G YA371)			20,849	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2090 G YA732)			1,259	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1920)			81,039	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2132)			117,705	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA CRUZ (A21-0406-S001)			46,867	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CENTRAL FLORIDA (24086A07)			506	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT (419321)			58,472	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF HAWAII (MA 1673)			80,471	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (089623-16798)			71,375	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00023-01)			44,780	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S01515-01)			6,266	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S01855-01)			102,124	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S02298-01)			26,785	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W000475300 / PO 100)			(51,091)	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W000727348)			(22)	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (104052-Z6398201)			41,845	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER					
FEDERAL AGENCY, MAJOR SUBDIVISION				AMOUNT PASSED	
ALN OR OTHER ID NUMBER / PROGRAM NAME				THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		TOTAL EXPENDITURES		SUBRECIPIENTS	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (OS00000022)		12,813		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00010737)		24,198		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (A005821702)		18,539		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (A007276601)		23,409		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (18-029(UCB))		42,044		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (L0025)		142,186		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (L0059)		9,030		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (2020GC0891)		75,381		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10438)		21,192		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10674)		8,520		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC13397)		14,661		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000001299)		37,154		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (163405529)		3,856		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (223405573)		11,817		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (849K995)		87,439		0	
GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (CP005871)		75,816		0	
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (426709-19557)		25,502		0	
GFBA / PASS-THROUGH FROM: WESLEYAN UNIVERSITY (WESU5011003200)		45,698		0	
GFBA / PASS-THROUGH FROM: WESTERN WASHINGTON UNIVERSITY (54148-UCBX-00)		14,794		0	
GFEA		267,013		58,883	
GFEA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (K99070KJ_MOD06_NCE04)		6,407		0	
GGBA		4,925,574		572,187	
GGBA / PASS-THROUGH FROM: BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (IP#17100023)		42,000		0	
GGBA / PASS-THROUGH FROM: BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (SUBAWARD NASA-NNX12AD05A)		29,260		0	
GGBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439002)		100,706		0	
GGBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NUMBER 1670599)		34,586		0	
GGBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG015418), 80NSSC19M0109)		70,517		0	
GGBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (SUBAWARD # S002208-NASA)		29,411		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD002082)		56,062		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF IDAHO (NW5123-724917)		78,241		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (OS00000023)		12,043		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00014027)		161,577		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA (UNR-21-19)		40,240		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH DAKOTA (UNDD025765)		3,773		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12236)		97,202		0	
GLAA		1,330,575		69,980	
GLAA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000107)		(13,623)		0	
GLAA / PASS-THROUGH FROM: CARNEGIE MELLON UNIVERSITY (1110234-425400)		152,679		0	
GLAA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001290-G2)		37,014		0	
GLAA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1734-CSM)		47,469		0	
GLAA / PASS-THROUGH FROM: TRANSASTRA CORPORATION (CSM PROP # 210254)		13,562		0	
GLAA / PASS-THROUGH FROM: TRANSASTRA CORPORATION (CSM PROP # 210255)		1,866		0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (119600592)		123,099		0	
43.002 / AERONAUTICS		4,052,109		428,782	
GFBA		2,103,358		23,998	
GFBA / PASS-THROUGH FROM: HAMPTON UNIVERSITY (03-10)		1,692,849		404,784	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1496685)		17,948		0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1549140)		61,993		0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1564341)		7,303		0	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1572635)		55,509		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (SA3649-26326)		113,149		0	
43.003 / EXPLORATION		4,314,702		1,070,450	
GFBA		2,293,560		733,412	
GFBA / PASS-THROUGH FROM: (THE) SPACE RESEARCH COMPANY (CU-18-04-0124)		145,551		0	
GFBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (18-06-0083)		(1)		0	
GFBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (RAD0105)		175,841		0	
GFBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (T0402)		79,582		0	
GFBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (T0406)		3,503		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CENTRAL FLORIDA (24086235-06)		13,110		0	
GGBA		1,194,207		337,038	
GGBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO #7000001220)		348,168		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (SUBAWARD NO. 52887)		54,026		0	
GLAA / PASS-THROUGH FROM: NATIONAL SPACE GRANT FOUNDATION (M2M-XHAB 2022-01)		7,155		0	
43.007 / SPACE OPERATIONS		443,529		0	
GFBA		2,240		0	
GFBA / PASS-THROUGH FROM: LOMA LINDA UNIVERSITY (OCG6958B)		260,910		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N007620501)		(2)		0	
GFCA		14,623		0	
GLAA		105,058		0	
GLAA / PASS-THROUGH FROM: BOARD OF REGENTS, NEVADA SYSTEM OF HIGHER EDUCATION (UNR-20-68)		68,600		0	
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1621949)		(7,900)		0	
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)		41,818		0	
GFBA		534		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT SAN ANTONIO (1000003148)		53,299		0	
GLAA / PASS-THROUGH FROM: NATIONAL INSTITUTE OF AEROSPACE (C18-201086-CSM)		(12,015)		0	
43.009 / SAFETY, SECURITY AND MISSION SERVICES		58,223		0	
GFBA		58,223		0	
43.012 / SPACE TECHNOLOGY		4,152,073		406,313	
GFBA		2,826,482		406,313	
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002637-G7)		81,293		0	
GFBA / PASS-THROUGH FROM: LUNAR RESOURCES, INC. (AWD-20-06-0490)		19,949		0	
GFBA / PASS-THROUGH FROM: MICHIGAN TECHNOLOGICAL UNIVERSITY (1607060Z1)		102,748		0	
GFBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G303-21-W9008)		106,142		0	
GFBA / PASS-THROUGH FROM: PREDICTIVE SCIENCE INC. (AWD-20-02-0091)		62,676		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A19-2477-S001)		660,597		0	
GLAA		280,820		0	
GLAA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (M2101927)		4,480		0	
GSAA / PASS-THROUGH FROM: UNIVERSITY OF MAINE (80NSSC19K0924)		6,886		0	
43.0995-S-VA984 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		151,416		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0995-S-VA984)		151,416		0	
43.131646 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		49,855		0	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (131646)		49,855		0	
43.1439268 / CLOUDSAT DPC (CIRA)		1,178,826		0	
GGBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439268)		1,178,826		0	
43.1439268 / CLOUDSAT SCIENCE		432,460		100,004	
GGBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439268)		432,460		100,004	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			TOTAL EXPENDITURES	
43.151628 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			325,221	0
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (151628)			325,221	0
43.1531260 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			7,092,372	21,007
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1531260)			7,092,372	21,007
43.1549 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			22,912	0
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1549)			22,912	0
43.1563044 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			129	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1563044)			129	0
43.1565662 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			43,716	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1565662)			43,716	0
43.1597971 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			100,150	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1597971)			100,150	0
43.1602266 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			20,094	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1602266)			20,094	0
43.1613440 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			165,527	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1613440)			165,527	0
43.1615988 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			66,050	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1615988)			66,050	0
43.1617116 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			134,115	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1617116)			134,115	0
43.1621040 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			46,920	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1621040)			46,920	0
43.1624287 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			5,040	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1624287)			5,040	0
43.1625827 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			3,079	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1625827)			3,079	0
43.1628192 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			10,401	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1628192)			10,401	0
43.1633475 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			41,493	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1633475)			41,493	0
43.1634504 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			6,572	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1634504)			6,572	0
43.1638543 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			(703)	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1638543)			(703)	0
43.1641415 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			8,613	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1641415)			8,613	0
43.1652337 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			25,578	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1652337)			25,578	0
43.1657999 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			78,861	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1657999)			78,861	0
43.1668536 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			4,543	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1668536)			4,543	0
43.1669866 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			18,885	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1669866)			18,885	0
43.1670233 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			50,064	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1670233)			50,064	0
43.1671354 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			49,965	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1671354)			49,965	0
43.1672867 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			62,166	0
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY/NASA (1672867)			62,166	0
43.1673803 / INACTIVATION OF STABLE PROTEINACEOUS TO SUPPORT MARS SAMPLE RETURN BREAK- THE-CHAIN (BTC) ENGINEERING CONCEPTS			11,259	0
GGBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1673803)			11,259	0
43.1677926 / PLANETARY BOUNDARY LAYER STUDIES WITH UPWARD-LOOKING MICROWAVE RADIOMETERS			6,956	0
GGBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1677926)			6,956	0
43.169921 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			7,337,220	0
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (169921)			7,337,220	0
43.17-003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			48,579	32,376
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (17-003)			48,579	32,376
43.170444 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			702	0
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (170444)			702	0
43.173316 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			13,917	0
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (173316)			13,917	0
43.18-09-0205 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			1,491,128	0
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (18-09-0205)			1,491,128	0
43.22013-21-001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			127,249	0
GFBA / PASS-THROUGH FROM: SCIENCE SYSTEMS & APPLICATIONS INC (22013-21-001)			127,249	0
43.299449Q / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			146,965	0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (299449Q)			146,965	0

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PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES			
43.51657 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	21,690		0	
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (51657)	21,690		0	
43.599791Q / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	2,447,925		0	
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (599791Q)	2,447,925		0	
43.699050X / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	410,761		0	
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (699050X)	410,761		0	
43.80GSFC18C0056 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,542,815		0	
GFBA	3,542,815		0	
43.80GSFC18C0061 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	4,424,112		1,986,687	
GFBA	4,424,112		1,986,687	
43.80GSFC21C0003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	130,260		74,905	
GFBA	130,260		74,905	
43.80JSC017F0035 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(166)		0	
GFBA	(166)		0	
43.80JSC018F0049 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(1,282)		0	
GFBA	(1,282)		0	
43.80JSC018F0093 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(1,097)		0	
GFBA	(1,097)		0	
43.80JSC019F0019 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	129,760		0	
GFBA	129,760		0	
43.80JSC019F0169 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(2)		0	
GFBA	(2)		0	
43.80JSC019F0174 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	98,446		0	
GFBA	98,446		0	
43.80JSC019F0245 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	139,563		0	
GFBA	139,563		0	
43.80JSC019F0261 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(83)		0	
GFBA	(83)		0	
43.80JSC019F0277 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	246,549		0	
GFBA	246,549		0	
43.80JSC019F0279 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(519)		0	
GFBA	(519)		0	
43.80JSC019F0280 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	428,219		0	
GFBA	428,219		0	
43.80JSC020F0264 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	54,575		0	
GFBA	54,575		0	
43.80JSC021F0027 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	276,228		0	
GFBA	276,228		0	
43.80JSC021F0051 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	128,479		0	
GFBA	128,479		0	
43.80JSC021F0086 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	7,043		0	
GFBA	7,043		0	
43.80JSC021F0106 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	281,338		0	
GFBA	281,338		0	
43.80JSC021F0112 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	12,271		0	
GFBA	12,271		0	
43.80JSC021F0230 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	67,883		0	
GFBA	67,883		0	
43.80JSC022F0001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	99,845		0	
GFBA	99,845		0	
43.80JSC022F0065 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	46,012		0	
GFBA	46,012		0	
43.80JSC022F0090 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	39,984		0	
GFBA	39,984		0	
43.80LARC18C0001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	11,935,856		771,964	
GFBA	11,935,856		771,964	
43.80LARC20C0001 / INTEGRATING THERMAL PROCESSING OF LUNAR ICE AND SOLID OXIDE ELECTROLYSIS FOR LIQUID H2 AND O2 PRODUCTION	429,019		0	
GLAA / PASS-THROUGH FROM: OXEON ENERGY (80LARC20C0001)	429,019		0	
43.80LARC20D0006 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,297,151		6,031,357	
GFBA	15,297,151		6,031,357	
43.80LARC20F0034 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,445		0	
GFBA	14,445		0	
43.80LARC22CA001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	109,138		0	
GFBA	109,138		0	
43.80MSFC20C0026 / SAMPLE ACQUISITION, MORPHOLOGY FILTERING, AND PROBING OF LUNAR REGOLITH INITIAL TASKS	17,515		0	
GLAA / PASS-THROUGH FROM: SSL ROBOTICS LLC (31936)	17,515		0	
43.80MSFC22CA007 / MOON-TO-MARS PLANETARY AUTONOMOUS CONSTRUCTION TECHNOLOGY (MMPACT)	18,393		0	
GLAA	18,393		0	

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PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
43.80NSSC18P1337 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	104		0
GFBA	104		0
43.80NSSC18P1626 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	122		0
GFBA	122		0
43.80NSSC18P2549 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	79,425		0
GFBA	79,425		0
43.80NSSC19K1660 / OSSE FY20	72,727		0
GGBA	72,727		0
43.80NSSC20C0213 / TERRAMECHANICS MODELING OF SOIL-WHEEL INTERACTIONS AT THE LUNAR POLES	38,396		0
GLAA / PASS-THROUGH FROM: BLUESHIFT LLC (20-B0001)	38,396		0
43.80NSSC20C0250 / MOON TO MARS OXYGEN AND STEEL TECHNOLOGY (MMOST)	112,219		0
GLAA / PASS-THROUGH FROM: PIONEER ASTRONAUTICS (CSM #401898 / 80NSSC20C0250)	112,219		0
43.80NSSC21C0133 / SINTERING END EFFECTOR FOR REGOLITH	20,337		0
GLAA / PASS-THROUGH FROM: BLUESHIFT LLC (20-B0001)	20,337		0
43.80NSSC21C0295 / LASER FABRICATION AND INTEGRATED METROLOGY FOR LOW-COST FREE-FORM OPTICS	29,139		0
GLAA / PASS-THROUGH FROM: MOMENTUM OPTICS, LLC (CSM 21-0348)	29,139		0
43.80NSSC-21-C-0483 / MODELING ROVER INTERACTIONS WITH LUNAR REGOLITH IN PERMANENTLY SHADOWE	14,861		0
GLAA / PASS-THROUGH FROM: OUTWARD TECHNOLOGIES (20-B0001)	14,861		0
43.80NSSC21K0361 / ENABLING IN-SITU RESOURCE UTILIZATION IN SPACE THROUGH GAS FERMENTATION: TESTING NOVEL GAS DELIVERY METHODS IN A MICROGRAVITY ENVIRONMENT	132,960		0
GLAA / PASS-THROUGH FROM: MANGO MATERIALS (CSM PROP 20-0659)	132,960		0
43.80NSSC21K1700 / FROM LOCAL TO GLOBAL: TOPOLOGY APPLIED TO ENERGY LANDSCAPES AND COMMUNICATION NETWORKS	59,834		0
GGBA	59,834		0
43.80NSSC-22-C-A055 / SINTERING END EFFECTOR FOR REGOLITH	5,409		0
GLAA / PASS-THROUGH FROM: BLUESHIFT LLC (CONTRACT 20-B0001)	5,409		0
43.80NSSC22CA082 / LASER FABRICATION AND INTEGRATED METROLOGY FOR LOW-COST FREE-FORM OPTI	10,721		0
GLAA / PASS-THROUGH FROM: MOMENTUM OPTICS, LLC (CSM PROP#22-0253)	10,721		0
43.9729981 / SUBAQUEOUS LANDSLIDE MORPHOMETRICS DATABASE AND WEBSITE FOR GLOBAL OUT	2,245		0
GLAA	2,245		0
43.ASUB00000117 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	6,364		0
GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000117)	6,364		0
43.AWD-20-03-0266 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	10,962		0
GFBA / PASS-THROUGH FROM: STOTTLE HENKE ASSOCIATES, INC. (AWD-20-03-0266)	10,962		0
43.AWD-20-12-0146 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	61,096		0
GFBA / PASS-THROUGH FROM: ORBIT LOGIC INC. (AWD-20-12-0146)	61,096		0
43.AWD-21-01-0022 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	62,499		0
GFBA / PASS-THROUGH FROM: INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-21-01-0022)	62,499		0
43.AWD-21-07-0063 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	13,884		0
GFBA / PASS-THROUGH FROM: JACOBS (AWD-21-07-0063)	13,884		0
43.AWF-20-03-0197 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,805		0
GFBA / PASS-THROUGH FROM: ORBIT LOGIC INC. (AWF-20-03-0197)	15,805		0
43.F99081DRC / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	30,778		0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (F99081DRC)	30,778		0
43.H99021MO / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	86,896		0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (H99021MO)	86,896		0
43.HST-AR-13913.008-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	8,129		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-13913.008-A)	8,129		0
43.HST-AR-15038.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,818		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15038.001-A)	1,818		0
43.HST-AR-15635.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	104,073		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15635.002-A)	104,073		0
43.HST-AR-15787.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	6,208		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15787.001-A)	6,208		0
43.HST-AR-15788.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	29,883		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15788.001-A)	29,883		0
43.HST-AR-16128.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	7,807		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16128.002-A)	7,807		0
43.HST-AR-16129.025-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	128,212		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16129.025-A)	128,212		0
43.HST-AR-16146.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	90,299		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16146.001-A)	90,299		0
43.HST-AR-16362.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	9,166		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16362.001-A)	9,166		0
43.HST-AR-14731.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	27,414		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-14731.001-A)	27,414		0
43.HST-AR-14758.008-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,140		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-14758.008-A)	15,140		0
43.HST-AR-15070.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	48,202		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15070.001-A)	48,202		0
43.HST-AR-15071.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	69,204		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15071.002-A)	69,204		0

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FEDERAL AGENCY, MAJOR SUBDIVISION	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	THROUGH TO SUBRECIPIENTS	
ALN OR OTHER ID NUMBER / PROGRAM NAME				
43.HST-GO-15071.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		233		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15071.004-A)		233		0
43.HST-GO-15071.013-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		3,274		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15071.013-A)		3,274		0
43.HST-GO-15071.019-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		24,000		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15071.019-A)		24,000		0
43.HST-GO-15128.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		20,782		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15128.001-A)		20,782		0
43.HST-GO-15168.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		3,027		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15168.002-A)		3,027		0
43.HST-GO-15190.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		139		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15190.002-A)		139		0
43.HST-GO-15264.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		(2,964)		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15264.001-A)		(2,964)		0
43.HST-GO-15434.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		111		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15434.002-A)		111		0
43.HST-GO-15618.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		25,365		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15618.001-A)		25,365		0
43.HST-GO-15626.027-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		10,081		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15626.027-A)		10,081		0
43.HST-GO-15651.014-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		47,089		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15651.014-A)		47,089		0
43.HST-GO-15924.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		6,011		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15924.002-A)		6,011		0
43.HST-GO-15977.011-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		15,056		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15977.011-A)		15,056		0
43.HST-GO-16003.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		35,353		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16003.001-A)		35,353		0
43.HST-GO-16033.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		14,195		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16033.002-A)		14,195		0
43.HST-GO-16033.006-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		2,910		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16033.006-A)		2,910		0
43.HST-GO-16163.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		42,551		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16163.001-A)		42,551		0
43.HST-GO-16164.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		25,899		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16164.001-A)		25,899		0
43.HST-GO-16166.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		83,619		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16166.001-A)		83,619		0
43.HST-GO-16197.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		87,990		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16197.001-A)		87,990		0
43.HST-GO-16202.006-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		361		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16202.006-A)		361		0
43.HST-GO-16225.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		(60)		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16225.004-A)		(60)		0
43.HST-GO-16259.019-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		6,670		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16259.019-A)		6,670		0
43.HST-GO-16290.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		39,097		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16290.001-A)		39,097		0
43.HST-GO-16301.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		19,334		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16301.002-A)		19,334		0
43.HST-GO-16376.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		68,589		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16376.001-A)		68,589		0
43.HST-GO-16650.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		71,402		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16650.004-A)		71,402		0
43.HST-GO-16701.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		704		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16701.002-A)		704		0
43.HST-GO-16701.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		58,716		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16701.004-A)		58,716		0
43.JWST-ERS-01366.013-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		24,403		0
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-ERS-01366.013-A)		24,403		0
43.M99068EH / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		46,865		0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (M99068EH)		46,865		0
43.N99007ZO / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		1,535		0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (N99007ZO)		1,535		0
43.N99027CEP / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		363,839		0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (N99027CEP)		363,839		0
43.N99055DS / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		3,586		0
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (N99055DS)		3,586		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
43.NNA14AB05A / CENTER FOR LUNAR AND ASTEROID SURFACE SCIENCE (CLASS)	21,422		0
GLAA / PASS-THROUGH FROM: TRANSASTRA CORPORATION (CSM PROP 19-0233)	21,422		0
43.NNG07HW00CP.O.# 420 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	2,165,475		0
GFBA	2,165,475		0
43.NNH10CC04C / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	8,111,498	3,858,076	
GFBA	8,111,498	3,858,076	
43.NNN12AA01C / ELECTRONIC STRUCTURE ENGINEERING IN SKUTTERUDITE THERMOELECTRICS	11,273	0	
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (SC#1529383)	11,273	0	
43.NNN12AA01C / JPL INSIGHT MARS LANDER PROJECT	81,873	0	
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1479970)	81,873	0	
43.NNX15CJ35P / OPTICAL MINING OF ASTEROIDS, MOONS, AND PLANETS TO ENABLE SUSTAINABLE HUMAN EXPLORATION AND SPACE INDUSTRIALIZATION	61,931	0	
GLAA / PASS-THROUGH FROM: TRANSASTRA CORPORATION (17-0410)	61,931	0	
43.None / IN-SPACE RECYCLING SYSTEM USING ELECTROMAGNETIC LEVITATION AND INDUCTI	4,867	0	
GLAA / PASS-THROUGH FROM: CISLUNAR INDUSTRIES USA, INC (CSM PROP #21-0356)	4,867	0	
43.OCG6809B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	55,182	0	
GFBA / PASS-THROUGH FROM: PREDICTIVE SCIENCE INC. (OCG6809B)	55,182	0	
43.OCG6846B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(1,043)	0	
GFBA / PASS-THROUGH FROM: ADVANCED SPACE (OCG6846B)	(1,043)	0	
43.OCG6981B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	69,244	0	
GFBA / PASS-THROUGH FROM: SPACE LAB TECHNOLOGIES, LLC (OCG6981B)	69,244	0	
43.OCG6999B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	54,241	0	
GFBA / PASS-THROUGH FROM: SUSTAINABLE BIOPRODUCTS (OCG6999B)	54,241	0	
43.OCG7075B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	9,988	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (OCG7075B)	9,988	0	
43.P99052LJ / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	46,601	0	
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (P99052LJ)	46,601	0	
43.PTE 80NSSC21K1118 Subaward AWD-002637-G1 / CSU PARTICIPATION IN THE JOINT ADVANCED PROPULSION INSTITUTE (JANUS)	131,570	0	
GGBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (PTE 80NSSC21K1118 SUBAWARD AWD-002637-G1)	131,570	0	
43.PZ07064 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	759,269	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (PZ07064)	759,269	0	
43.R53824 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	67,118	0	
GFBA / PASS-THROUGH FROM: RICE UNIVERSITY (R53824)	67,118	0	
43.SMISMUC0521 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,992	0	
GFBA / PASS-THROUGH FROM: SOTERIX MEDICAL, INC. (SMISMUC0521)	14,992	0	
43.SOF 05-0076 Bally / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1	0	
GFBA / PASS-THROUGH FROM: UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 05-0076 BALLY)	1	0	
43.SOF 06-0211 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(5)	0	
GFBA / PASS-THROUGH FROM: UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 06-0211)	(5)	0	
43.SOF-07-0073 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	2,234	0	
GFBA / PASS-THROUGH FROM: UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF-07-0073)	2,234	0	
43.STSCI-50697 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	(6,993)	0	
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE/NASA (STSCI-50697)	(6,993)	0	
43.Subcontract No. 1068520 / STORM SAR, MODELING AND TESTING	209,452	0	
GGBA / PASS-THROUGH FROM: BAE SYSTEMS, INC. (SUBCONTRACT NO. 1068520)	209,452	0	
43.Subcontract No. 1605572 / NEW CONSTRAINTS ON THE IMPACTS OF FIRES ON AIR QUALITY AND THE NITROGEN CYCLE FROM CRIS OBSERVATIONS OF PEROXYACETYL NITRATE (PAN)	19,433	0	
GGBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NO. 1605572)	19,433	0	
43.Subcontract No. 1641218 / INACTIVATION OF STABLE PROTEINACEOUS PARTICLES FOR OUTBOUND AND RETURN SAMPLE MISSIONS	23,978	0	
GGBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NO. 1641218)	23,978	0	
43.Subcontract No. 2017-40 / GEOCARB	422,134	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	422,134	0	
43.Subcontract No. 2017-40 / PROPOSAL TO BUILD AND OPERATE THE GEOCARB GROUND DATA OPERATIONS CENTER	538,420	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	538,420	0	
43.W001061516 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	18,923	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W001061516)	18,923	0	
43.Y603254 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	59,837	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (Y603254)	59,837	0	
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>			
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	35,054	0	
GFEA	27,408	0	
GGBA	7,646	0	
45.PC-15-8-027 / NATIONAL ENDOWMENT FOR THE ARTS RESEARCH AND DEVELOPMENT PROGRAMS	52,723	0	
GFBA	52,723	0	
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
45.160 / PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS	26,476	0	
GFBA	26,476	0	
<u>NATIONAL SCIENCE FOUNDATION</u>			
47.0000745567 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	67,050	0	
GFBA / PASS-THROUGH FROM: BATTELLE MEMORIAL INSTITUTE/DOE LABS (0000745567)	67,050	0	
47.041 / COVID-19 - ENGINEERING	128,132	0	
GGBA / PASS-THROUGH FROM: ACCESS SENSOR TECHNOLOGIES, LLC (SUBAWARD #203222/CSU)	128,132	0	
47.041 / ENGINEERING	22,787,868	1,027,359	
GFBA	9,742,711	99,886	
GFBA / PASS-THROUGH FROM: AEROSOL DEVICES, INC. (AWD 20-03-0203)	44,445	0	
GFBA / PASS-THROUGH FROM: AEROSOL DEVICES, INC. (OCG6909B)	95,965	0	
GFBA / PASS-THROUGH FROM: AMERICAN SOCIETY FOR ENGINEERING EDUCATI (276-2063)	108,205	0	
GFBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG0167097-01))	124,926	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED	
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	SUBRECIPIENTS		
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (84882-11157)	258,761	0		
GFBA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R1458)	8,780	0		
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-000055-G1)	164,380	0		
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RE650-G1)	(31,033)	0		
GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY (124050-5116331)	104,135	0		
GFBA / PASS-THROUGH FROM: THINK BIOSCIENCE, INC. (AWD-20-04-0275)	48,578	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (87511651)	(3,573)	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001469)	13,641	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2223)	63,298	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (577960)	102,972	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (582936)	52,883	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00002851)	150,032	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12984)	410,470	0		
GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (203085-733)	606,645	0		
GFBA / PASS-THROUGH FROM: YALE UNIVERSITY (C17D12544)	(4,601)	0		
GFCA	269,688	0		
GFCA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (17-154)	6,814	0		
GFCA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (19-173)	127,633	0		
GFEA	701,135	0		
GFEA / PASS-THROUGH FROM: ANCILIA, INC. (AWD-212441 AMD01)	20,689	0		
GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R1459)	27,580	0		
GGBA	3,072,857	590,462		
GGBA / PASS-THROUGH FROM: AVIDCOR (1853192-CSU-01)	64,927	0		
GGBA / PASS-THROUGH FROM: NIKIRA LABS, INC. (1951241-CSU01)	105,186	0		
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60061665)	92,842	0		
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (2016-3357)	220,919	0		
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND (97057-Z3714203)	29,758	0		
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (358007-87A5)	96,995	0		
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH TEXAS (GF30077-1)	154,960	0		
GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (203085-729)	91,045	0		
GGBA / PASS-THROUGH FROM: VIRGINIA POLYTECHNIC INSTITUTE (479279-19019)	50,000	0		
GLAA	4,960,537	325,033		
GLAA / PASS-THROUGH FROM: CARNEGIE MELLON UNIVERSITY (1123595-458051)	31,081	0		
GLAA / PASS-THROUGH FROM: LELAND STANFORD JR. UNIVERSITY (28139600-50542-B)	2,832	0		
GLAA / PASS-THROUGH FROM: SARKAR-KLEIN-LABS (2001749)	57,926	0		
GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (28139600-50542-B)	16,891	0		
GLAA / PASS-THROUGH FROM: THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVER. (28139600-50542-B)	99,385	0		
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - SAN DIEGO (704145)	63,624	0		
GLAA / PASS-THROUGH FROM: VIRGINIA POLYTECHNIC INSTITUTE (480048-19549)	46,437	0		
GSAA	127,062	0		
GSAA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (0000001587)	17,507	0		
GZAA	169,938	11,978		
47.049 / MATHEMATICAL AND PHYSICAL SCIENCES	35,199,850	5,494,595		
GFBA	23,188,108	4,768,805		
GFBA / PASS-THROUGH FROM: AMERICAN PHYSICAL SOCIETY (EP3-004-2018)	47,553	0		
GFBA / PASS-THROUGH FROM: BRANDEIS UNIVERSITY (GR404040)	135,783	0		
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (79433-20675)	66,929	0		
GFBA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A566654)	131,445	0		
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5357)	84,279	0		
GFBA / PASS-THROUGH FROM: NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSP6-021)	27,420	0		
GFBA / PASS-THROUGH FROM: NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPADA-005)	12,761	0		
GFBA / PASS-THROUGH FROM: RESEARCH CORP. FOR SCIENCE ADVANCEMENT (27980)	74,796	0		
GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (N99028EH)	9,377	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00008846)	34,899	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CENTRAL FLORIDA (66016058-01)	61,549	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (204303COL)	147,322	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (573028)	80,578	0		
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (480077-19557)	54,059	0		
GFCA	100,401	0		
GFEA	863,545	54,024		
GFEA / PASS-THROUGH FROM: SOUTHERN METHODIST UNIVERSITY (G001942-7505 AMD01 NCE)	106,186	0		
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (AWD-212450_TEMP_PRE)	49,397	0		
GGBA	4,633,254	71,567		
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60077673)	6,304	0		
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN DIEGO (109254955 MP INV#)	269,244	0		
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (203643CSU)	81,803	0		
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (QUARKNET)	1,874	0		
GKAA	36,551	0		
GLAA	3,537,463	265,237		
GLAA / PASS-THROUGH FROM: AMERICAN PHYSICAL SOCIETY (PT-0062017)	(480)	0		
GLAA / PASS-THROUGH FROM: MARQUETTE UNIVERSITY (001729-00001-01-01)	65,413	0		
GLAA / PASS-THROUGH FROM: THE GEORGE WASHINGTON UNIVERSITY (19-S27)	23,900	0		
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (SA1809191)	73,364	0		
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - LOS ANGELES (0980 G XB356)	61,690	0		
GLAA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (577550)	55,505	0		
GSAA	1,038,337	334,962		
GTAA	39,241	0		
47.050 / COVID-19 - GEOSCIENCES	173,860	0		
GGBA	173,860	0		
47.050 / GEOSCIENCES	34,806,275	2,640,325		
GFBA	24,604,295	2,374,524		
GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000690)	33,733	0		
GFBA / PASS-THROUGH FROM: AUBURN UNIVERSITY (22-PHYS-200851-UCOB)	27,325	0		
GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500004195)	12,534	0		
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (71423-10260)	4,809	0		
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (80572-10904)	6,296	0		
GFBA / PASS-THROUGH FROM: GRAND VALLEY STATE UNIVERSITY (GVSU-215505-01)	10,470	0		
GFBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (S2089C-A)	195,194	51,982		
GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62654003-167316)	47,600	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 704877)	9,848	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD0100221 (SUB00000067))	29,886	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (090901-16954)	35,801	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (100635-18603)	6,836	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (25-0514-0200-004)	29,823	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (707981-874X)	6,669	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (1230-1231-00-A)	15,044	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (131486999)	3,766	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTAU-SUB00000299)	35,961	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10050761-01)	18,950	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (AAG8893)	24,790	0		
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004465-UC BOULDER)	396,167	0		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES			
GFEA	162,548		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA SOUTHEAST (UAS 201811-001_NCE)	101		0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (101348-18070_AMD02)	52,501		0	
GGBA	7,190,893		21,440	
GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUB AWARD NO. ASUB00000816)	8,100		0	
GGBA / PASS-THROUGH FROM: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (SUBCONTRACT #260328A)	2,363		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (587364)	16,799		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (201504240-04)	138,829		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (2021-17)	429,602		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1005169-CSU)	3,898		0	
GJEA	16,690		0	
GLAA	1,139,229		192,379	
GLAA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (40C(GG009393-04))	11,922		0	
GLAA / PASS-THROUGH FROM: VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (480773-)	40,242		0	
GSAA / PASS-THROUGH FROM: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (1748052)	3,360		0	
GWAA	33,401		0	
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	18,180,840		1,763,091	
GFBA	9,616,657		573,814	
GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000386)	121,052		0	
GFBA / PASS-THROUGH FROM: BRIGHAM YOUNG UNIVERSITY (17-0487)	(48,608)		0	
GFBA / PASS-THROUGH FROM: COMPUTING RESEARCH ASSOCIATION (2021CIF-UCOLORADO-54)	69,508		0	
GFBA / PASS-THROUGH FROM: COMPUTING RESEARCH ASSOCIATION (CCC-CU-2018)	151,416		0	
GFBA / PASS-THROUGH FROM: COMPUTING RESEARCH ASSOCIATION (CIF2020-UCB-16)	139,016		0	
GFBA / PASS-THROUGH FROM: COMPUTING RESEARCH ASSOCIATION (CIF2020-UCB-63)	139,016		0	
GFBA / PASS-THROUGH FROM: COMPUTING RESEARCH ASSOCIATION (CNS1940460-UCB)	77,992		0	
GFBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60054249 UC)	10,926		0	
GFBA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (30655-05121-S01)	4,355		0	
GFBA / PASS-THROUGH FROM: UNAVCO (S20-OAC1835791-S1)	30,493		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE COUNTY (NSF00123-03)	14,883		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (271643-874X)	149,395		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001233)	78,304		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10051281-01)	67,089		0	
GFBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (136757 G004081)	31,357		0	
GFCA	1,457,518		121,586	
GFCA / PASS-THROUGH FROM: MIKE SUTTON CONSULTING, INC. (21-064)	82,504		0	
GFCA / PASS-THROUGH FROM: REBELLION DEFENSE (21-117)	15,000		0	
GFCA / PASS-THROUGH FROM: SPECTRABOTICS LLC INC (21-019)	55		0	
GFCA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (19-078)	48,407		0	
GFEA	339,014		35,700	
GFEA / PASS-THROUGH FROM: BAYLOR UNIVERSITY (1001025-02 AMD01 NCE)	12,646		0	
GFEA / PASS-THROUGH FROM: KRELL INSTITUTE (2112558-01 AMD01)	14,751		0	
GFEA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (S2152A-A_AMD01_NCE)	46,185		0	
GGBA	2,757,572		428,576	
GGBA / PASS-THROUGH FROM: MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY (2044013 SUB 00072300)	1,394		0	
GGBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SUBAWARD # 60054740 CSU)	20,880		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (A009010901)	156,480		0	
GGBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (136757 G004079)	27,018		0	
GLAA	2,496,973		603,415	
GLAA / PASS-THROUGH FROM: BAYLOR UNIVERSITY (32740119-01)	51,592		0	
47.070 / COVID-19 - COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	13,396		0	
GGBA	13,396		0	
47.074 / BIOLOGICAL SCIENCES	20,510,481		3,649,046	
GFBA	9,727,706		3,072,497	
GFBA / PASS-THROUGH FROM: FOUNDATION FOR APPLIED MOLECULAR EVOLUTI (AWD-21-02-0041)	32,254		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (65085181)	21		0	
GFCA	153,913		0	
GFCA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (19-090)	28,715		0	
GFEA	3,302,862		7,655	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC38185-01)	11,906		0	
GGBA	6,584,786		568,894	
GGBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (SUBAWARD #4500003201)	74,708		0	
GGBA / PASS-THROUGH FROM: FLORIDA INTERNATIONAL UNIVERSITY (000315)	4,245		0	
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (A21-0332-S002)	36,351		0	
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD AGREEMENT # A21-0332-S001)	27,130		0	
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60078893)	214,285		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A19-1612-S001 PO#ERAB500606)	10,439		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A22-0516-S001)	1,691		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P008946701)	39,193		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110944)	142,060		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (2021-28)	63,326		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC12796)	29,566		0	
GKAA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (12610063061)	25,324		0	
47.074 / COVID-19 - BIOLOGICAL SCIENCES	250,819		0	
GGBA	250,819		0	
47.075 / COVID-19 - SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	22,617		0	
GGBA	22,617		0	
47.075 / SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	5,019,349		422,667	
GFBA	3,068,120		351,187	
GFBA / PASS-THROUGH FROM: BATTELLE MEMORIAL INSTITUTE, PACIFIC (608616)	84,751		0	
GFBA / PASS-THROUGH FROM: GEORGIA STATE UNIVERSITY (SP00013006-01)	9,778		0	
GFBA / PASS-THROUGH FROM: PORTLAND STATE UNIVERSITY (208HOL633)	3,700		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (10321142)	(12,204)		0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS (18-009991A)	14,556		0	
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (479712-19557)	1,058		0	
GFCA	15,332		0	
GFCA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (22-128)	3,702		0	
GFEA	952,475		26,104	
GFEA / PASS-THROUGH FROM: BENTLEY (2313-03 AMD02)	3,140		0	
GFEA / PASS-THROUGH FROM: BENTLEY UNIVERSITY (2317-03 NCE01)	13,066		0	
GFEA / PASS-THROUGH FROM: MICHIGAN TECHNOLOGICAL UNIVERSITY (181107721)	11,429		0	
GFEA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (30914-05434-S03_NCE)	2,617		0	
GGBA	646,454		8,056	
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (10001772-038)	26,112		0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004758-CSU)	4,880		0	
GKAA	2,245		0	
GLAA	168,138		37,320	
47.076 / EDUCATION AND HUMAN RESOURCES	30,908,161		2,807,022	
GCAA	398,040		0	
GFBA	17,688,918		1,631,926	
GFBA / PASS-THROUGH FROM: ASSOCIATION OF PUBLIC LAND-GRANT UNIVERS (7019-SUB-03)	11,954		0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS
GFBA / PASS-THROUGH FROM: BOSTON COLLEGE (5107041-03)	10,001		0
GFBA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC107437UC)	9,230		0
GFBA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC110104UCB)	54,904		0
GFBA / PASS-THROUGH FROM: NURTURE NATURE CENTER (NSFDRK1)	23,067		0
GFBA / PASS-THROUGH FROM: PORTLAND STATE UNIVERSITY (100111)	11,395		0
GFBA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (1041)	35,884		0
GFBA / PASS-THROUGH FROM: TWIN CITIES PUBLIC TELEVISION (21211-01-03563)	(1)		0
GFBA / PASS-THROUGH FROM: TWIN CITIES PUBLIC TELEVISION (21217-03626)	(1)		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF HARTFORD (1101X)	18,913		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (096877-17607)	81,889		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (25-0536-0045-005)	24,634		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11530)	130,330		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (782K504)	20,278		0
GFCA	1,331,840		0
GFCA / PASS-THROUGH FROM: BOTANICAL SOCIETY OF AMERICA (20-064)	60,922		0
GFCA / PASS-THROUGH FROM: SAN DIEGO STATE UNIVERSITY RESEARCH FOUN (19-016)	34,495		0
GFCA / PASS-THROUGH FROM: SAN DIEGO STATE UNIVERSITY RESEARCH FOUN (21-035)	1,824		0
GFCA / PASS-THROUGH FROM: WHATCOM COMMUNITY COLLEGE (21-156)	77,238		0
GFCA / PASS-THROUGH FROM: WHATCOM COMMUNITY COLLEGE (22-122)	6,360		0
GFEA	1,561,400		120,564
GFEA / PASS-THROUGH FROM: CALIFORNIA STATE UNIVERSITY, CHICO" (SUB19-013)	43,378		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00010781_AMD01)	24,047		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1003846-UCD MOD1)	4,239		0
GGBA	4,258,033		591,434
GGBA / PASS-THROUGH FROM: DREXEL UNIVERSITY (SUBAWARD #920012; PO#U0192169)	(262)		0
GGBA / PASS-THROUGH FROM: KUTZTOWN UNIVERSITY (SUBAWARD # NSF20210101)	14,084		0
GGBA / PASS-THROUGH FROM: MATHEMATICAL ASSOCIATION OF AMERICA (PRIME AWARD NUMBER: DUE - 1726624. MAA GRANT NO. 3-8-710-891)	17,911		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10058775-01)	55,594		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (774K373)	2,052		0
GGBA / PASS-THROUGH FROM: WABASH COLLEGE (20200514-2)	21,940		0
GGBA / PASS-THROUGH FROM: WILLIAM & MARY (715341-1)	(14,028)		0
GJJA	54,979		0
GJBA	188,848		0
GJCA	343,726		0
GJDA	58,777		0
GJEA	481,370		97,907
GJGA	72,018		0
GJKA	166,193		0
GJTA	111,185		0
GKAA	790,545		160,921
GLAA	1,638,426		204,270
GLAA / PASS-THROUGH FROM: EDMONDS COLLEGE (ATE2000347)	25,859		0
GSAA	351,281		0
GTAA	291,387		0
GWAA	32,951		0
GYAA	266,357		0
GZAA	13,757		0
47.078 / POLAR PROGRAMS	2,168,764		55,122
GFBA	1,452,729		55,122
GFBA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (1896)	93,490		0
GFBA / PASS-THROUGH FROM: THE UNIVERSITY OF KANSAS CENTER FOR RSCH (FY2022-004)	86,137		0
GFEA	113,764		0
GGBA	292,480		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA AT ANCHORAGE (P0555260)	54,066		0
GLAA	76,098		0
47.079 / OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	240,137		0
GFBA	72,123		0
GFBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S18080)	119,395		0
GGBA	33,843		0
GLAA	14,776		0
47.083 / INTEGRATIVE ACTIVITIES	600,235		0
GFBA	299,091		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (416749-G)	2,379		0
GGBA	122,922		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (2022-58)	44,134		0
GLAA	92,575		0
GSAA	39,134		0
47.1843099 / SOLAR CONCENTRATOR UNIT FOR LOW-COST METAL ADDITIVE MANUFACTURING	126		0
GLAA / PASS-THROUGH FROM: OUTWARD TECHNOLOGIES (CSM PROP A19-0652)	126		0
47.2026177 / SOLAR CONCENTRATOR UNIT FOR LOW COST METAL ADDITIVE MANUFACTURING PHASE II	78,221		0
GLAA / PASS-THROUGH FROM: BLUESHIFT LLC (20-B0001)	78,221		0
47.2039531 / COLLABORATIVE RESEARCH: BIOMASS BURNING SMOKE AS A DRIVER OF MULTI-SCA	38,907		0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA - DESERT RESEARCH INSTITUTE (2039531)	38,907		0
47.2139007 / SUPPORTING MINORITY SERVING INSTITUTIONS IN CREATION OF A DIVERSE, QUA	11,829		0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF PUERTO RICO - MAYAGUEZ (2021-2022-006)	11,829		0
47.3021600204 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	2,824		0
GFBA / PASS-THROUGH FROM: ORBITAL ATK (3021600204)	2,824		0
47.5256-000 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	120,591		0
GFBA / PASS-THROUGH FROM: COMPUTATIONAL PHYSICS, INC. (5256-000)	120,591		0
47.60068364 / NEXT GENERATION INFORMATICS TO ELUCIDATE VIRAL ECOLOGY AND ECOSYSTEM IMPACTS IN NATURE	115,335		0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60068364)	115,335		0
47.AWD-20-12-0012 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	24,769		0
GFBA / PASS-THROUGH FROM: AMERICAN EDUCATIONAL RESEARCH ASSOCIATIO (AWD-20-12-0012)	24,769		0
47.AWD-21-04-0020 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	11,066		0
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (AWD-21-04-0020)	11,066		0
47.AWD-22-01-0125 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	7,167		0
GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-01-0125)	7,167		0
47.DMR 1710711 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	971		0
GFBA	971		0
47.ECCS 1731956 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	12,105		0
GFBA	12,105		0
47.OCG6213B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	28,850		0
GFBA / PASS-THROUGH FROM: ASSOCIATION OF PUBLIC LAND-GRANT UNIVERS (OCG6213B)	28,850		0
47.OCG6258B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	1,489		0
GFBA / PASS-THROUGH FROM: MUSEUM OF SCIENCE, BOSTON (OCG6258B)	1,489		0
47.OCG6989B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	12,488		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION	AMOUNT PASSED		
ALN OR OTHER ID NUMBER / PROGRAM NAME	THROUGH TO		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	SUBRECIPIENTS	TOTAL EXPENDITURES	
GFBA / PASS-THROUGH FROM: BATTELLE MEMORIAL INSTITUTE/DOE LABS (OCG6989B)	0	12,488	
47.OCG7063B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	0	133,215	
GFBA / PASS-THROUGH FROM: ASSOC OF UNIV FOR RESEARCH IN ASTRONOMY (OCG7063B)	0	133,215	
47.OP69 Daily / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	0	240,448	
GFBA	0	240,448	
47.PO 4101758681 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	0	(16)	
GFBA / PASS-THROUGH FROM: LOCKHEED MARTIN (PO 4101758681)	0	(16)	
47.Subaward NO. A00-0640-S005 / IDENTIFICATION AND CHARACTERIZATION OF NEW SOURCES OF GENETIC	0	22,414	
RESISTANCE TO WHEAT STEM SAWFLY IN WILD WHEAT SPECIES	0	22,414	
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD NO. A00-0640-S005)	0	22,414	
<u>NUCLEAR REGULATORY COMMISSION</u>			
77.006 / U. S. NUCLEAR REGULATORY COMMISSION NUCLEAR EDUCATION GRANT PROGRAM	0	(9,646)	
GLAA	0	(9,646)	
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	0	206,324	
GGBA	0	50,343	
GLAA	0	155,981	
77.RES-21-0267 / NUCLEAR REGULATORY COMMISSION	0	74,674	
GFBA	0	74,674	
<u>OFFICE OF PERSONNEL MANAGEMENT</u>			
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	0	6,639,149	
GFEA	0	6,639,149	
27.CEAP20C03 / IPA FOR COUNCIL OF ECONOMIC ADVISERS	0	(51,595)	
GLAA	0	(51,595)	
<u>SOCIAL SECURITY ADMINISTRATION</u>			
96.007 / SOCIAL SECURITY RESEARCH AND DEMONSTRATION	0	37,382	
GFEA	0	2,128	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00014629)	0	35,254	
<u>TENNESSEE VALLEY AUTHORITY</u>			
62.AWD 20-11-0113 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	0	49,567	
GFBA	0	49,567	
62.AWD-21-01-0042 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	0	248,938	
GFBA	0	248,938	
62.AWD-21-12-0066 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	0	200,946	
GFBA	0	200,946	
62.AWD-22-01-0118 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	0	88,431	
GFBA	0	88,431	
SNAP CLUSTER	58,871,331	1,523,638,296	
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
10.551 / COVID-19 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	0	545,965,488	
IHAA	0	545,965,488	
10.551 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	0	895,565,163	
IHAA	0	895,565,163	
10.561 / COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	0	4,108,800	
IHAA	0	4,108,800	
10.561 / STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	58,871,331	77,998,845	
IHAA	58,871,331	77,998,845	
SPECIAL EDUCATION CLUSTER (IDEA)	168,650,937	184,908,399	
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>			
84.027 / COVID-19 - SPECIAL EDUCATION GRANTS TO STATES	8,642,516	8,642,516	
DAAA	8,642,516	8,642,516	
84.027 / SPECIAL EDUCATION GRANTS TO STATES	155,395,330	170,942,188	
DAAA	155,395,330	170,942,188	
84.173 / COVID-19 - SPECIAL EDUCATION PRESCHOOL GRANTS	604,752	604,752	
DAAA	604,752	604,752	
84.173 / SPECIAL EDUCATION PRESCHOOL GRANTS	4,008,339	4,718,943	
DAAA	4,008,339	4,718,943	
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER	0	1,103,140,512	
<u>DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID</u>			
84.007 / FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	0	9,890,988	
GFBA	0	1,414,099	
GFCA	0	838,156	
GFEA	0	1,050,794	
GGBA	0	1,267,445	
GGJA	0	513,311	
GJBA	0	144,803	
GJCA	0	120,037	
GJDA	0	479,196	
GJEA	0	441,899	
GJFA	0	1,500	
GJGA	0	46,918	
GJHA	0	40,866	
GJJA	0	624,903	
GJKA	0	267,225	
GJLA	0	280,921	
GJMA	0	81,391	
GJRA	0	31,253	
GJTA	0	19,026	
GKAA	0	398,700	
GLAA	0	176,415	
GSAA	0	188,441	
GTAA	0	918,381	
GWAA	0	85,760	
GYAA	0	145,580	
GZAA	0	313,968	
84.033 / FEDERAL WORK-STUDY PROGRAM	0	9,136,262	
GFBA	0	1,506,799	
GFCA	0	23,155	
GFEA	0	1,720,976	
GGBA	0	1,170,714	
GGJA	0	353,240	
GJBA	0	121,367	
GJCA	0	238,965	
GJDA	0	54,577	
GJEA	0	457,803	
GJFA	0	12,200	
GJGA	0	7,422	
GJHA	0	60,820	
GJJA	0	346,753	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			THROUGH TO	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES		SUBRECIPIENTS	
GJKA	87,340		0	
GJLA	150,499		0	
GJMA	108,150		0	
GJRA	97,727		0	
GJTA	24,363		0	
GKAA	439,801		0	
GLAA	392,506		0	
GSAA	156,041		0	
GTAA	844,882		0	
GWAA	187,283		0	
GYAA	289,320		0	
GZAA	283,559		0	
84.038 / FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS	21,097,804		0	
GFBA	9,225,870		0	
GFEA	539,472		0	
GGBA	5,039,862		0	
GGJA	2,413,156		0	
GKAA	(1,423,679)		0	
GLAA	1,900,851		0	
GTAA	2,821,694		0	
GWAA	580,578		0	
84.063 / FEDERAL PELL GRANT PROGRAM	227,146,639		0	
GFBA	23,362,488		0	
GFCA	12,892,014		0	
GFEA	17,796,793		0	
GGBA	24,099,524		0	
GGEA	9,262,384		0	
GGJA	6,308,680		0	
GJBA	5,288,141		0	
GJCA	5,811,695		0	
GJDA	8,957,504		0	
GJEA	13,404,269		0	
GJFA	945,421		0	
GJGA	1,212,722		0	
GJHA	1,972,464		0	
GJJA	15,431,036		0	
GJKA	7,896,300		0	
GJLA	4,908,830		0	
GJMA	2,645,865		0	
GJRA	1,658,078		0	
GJTA	1,129,757		0	
GKAA	9,482,076		0	
GLAA	3,416,479		0	
GSAA	6,563,327		0	
GTAA	25,200,668		0	
GWAA	2,098,171		0	
GYAA	3,270,969		0	
GZAA	12,130,984		0	
84.268 / FEDERAL DIRECT STUDENT LOANS	834,012,256		0	
GFBA	134,870,842		0	
GFCA	46,106,146		0	
GFEA	158,008,502		0	
GGBA	143,827,134		0	
GGEA	62,039,577		0	
GGJA	13,557,357		0	
GJBA	9,551,440		0	
GJCA	4,914,262		0	
GJDA	7,653,415		0	
GJEA	17,454,107		0	
GJFA	632,212		0	
GJGA	571,117		0	
GJHA	1,395,635		0	
GJJA	8,558,513		0	
GJKA	4,989,992		0	
GJLA	6,648,312		0	
GJMA	1,090,775		0	
GJRA	1,729,873		0	
GJTA	1,595,994		0	
GKAA	54,873,562		0	
GLAA	32,628,246		0	
GSAA	9,411,276		0	
GTAA	51,248,371		0	
GWAA	10,321,352		0	
GYAA	18,358,852		0	
GZAA	31,975,392		0	
84.379 / TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	58,460		0	
GFEA	39,599		0	
GGJA	6,602		0	
GTAA	12,259		0	
84.408 / POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	4,593		0	
GFEA	4,593		0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>				
93.264 / NURSE FACULTY LOAN PROGRAM (NFLP)	306,343		0	
GFEA	135,327		0	
GKAA	171,016		0	
93.342 / HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	175,126		0	
GFEA	175,126		0	
93.364 / NURSING STUDENT LOANS	519,186		0	
GFEA	519,186		0	
93.925 / SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	792,855		0	
GTAA	792,855		0	
TRANSIT SERVICES PROGRAMS CLUSTER	2,322,025		2,144,362	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>				
20.513 / COVID-19 - ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	312,594		312,594	
HAAA	312,594		312,594	
20.513 / ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	2,009,431		1,831,768	
HAAA	2,009,431		1,831,768	
TRIO CLUSTER	16,650,789		0	
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>				

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

PROGRAM CLUSTER			AMOUNT PASSED	
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	
ALN OR OTHER ID NUMBER / PROGRAM NAME			SUBRECIPIENTS	
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			TOTAL EXPENDITURES	
84.042 / TRIO STUDENT SUPPORT SERVICES			7,020,490	0
GFBA			373,048	0
GFEA			254,776	0
GGBA			669,910	0
GGJA			298,939	0
GJBA			270,211	0
GJCA			511,209	0
GJDA			208,662	0
GJEA			519,854	0
GJHA			271,369	0
GJJA			245,793	0
GJKA			352,584	0
GJLA			221,540	0
GJMA			599,065	0
GJRA			286,165	0
GKAA			328,413	0
GSAA			618,828	0
GTAA			299,487	0
GYAA			199,416	0
GZAA			491,221	0
84.044 / TRIO TALENT SEARCH			1,107,326	0
GGBA			480,459	0
GGJA			250,962	0
GSAA			375,905	0
84.047 / TRIO UPWARD BOUND			5,859,510	0
GFBA			472,446	0
GGBA			1,045,488	0
GGJA			791,777	0
GJCA			327,907	0
GJEA			359,330	0
GJKA			920,377	0
GJMA			101,128	0
GKAA			362,717	0
GSAA			299,868	0
GTAA			436,259	0
GYAA			742,213	0
84.066 / TRIO EDUCATIONAL OPPORTUNITY CENTERS			1,842,474	0
GGBA			618,863	0
GGJA			456,158	0
GJDA			767,453	0
84.217 / TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT			820,989	0
GFBA			295,181	0
GFEA			255,746	0
GKAA			270,062	0
WIOA CLUSTER			28,094,095	21,163,445
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>				
17.258 / WIOA ADULT PROGRAM			9,824,001	8,104,261
KAAA			238,863	0
KADA			8,415,873	8,056,470
KARA			1,169,265	47,791
17.259 / WIOA YOUTH ACTIVITIES			9,263,414	6,811,273
KAAA			188,496	0
KADA			7,877,869	6,727,191
KARA			1,197,049	84,082
17.278 / WIOA DISLOCATED WORKER FORMULA GRANTS			9,006,680	6,247,911
KAAA			237,053	0
KADA			7,364,766	6,190,946
KARA			1,404,861	56,965
Grand Total			\$ 21,456,060,692	\$ 3,477,163,484

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 1 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the State to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Indirect Costs

There are four departments of the State of Colorado that elect to charge the de minimis rate of 10% of modified total direct costs to some or all of their federal awards. These departments are the Department of Higher Education, Morgan Community College, the Colorado School of Mines, and the Judicial Department.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "AMOUNT PASSED THROUGH TO SUBRECIPIENTS".

Note 4. Donated Personal Protective Equipment (PPE) - Unaudited

During the emergency period of the COVID-19 pandemic and as allowed under Whitehouse Office of Management and Budget Memorandum M-20-20, federal agencies can donate PPE purchased with federal assistance funds to various entities for the COVID-19 response. The donated PPE were mostly provided without any compliance or reporting requirements. During Fiscal Year 2022, the Colorado Department of Public Safety, Division of Homeland Security and Emergency Management received such PPE with an estimated fair market value of \$2,739,740. Additionally, Front Range Community College received such PPE with an estimated fair market value of \$83,063.

Note 5. Unemployment Insurance Expenditures

The State Department of Labor and Employment expended \$1,145,539,966 for 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 \$661,400,289 and \$484,139,677, respectively.

Note 6. Component Units

Discretely presented component units (DPCUs) are legally separate entities that are included in the Annual Comprehensive Financial Report of the State of Colorado. However, this schedule does not reflect federal expenditures incurred by the State's DPCUs. University Physicians, Inc., d/b/a CU Medicine (UPI), is a blended component unit of the State and is also included in the State's Annual Comprehensive Financial Report. UPI's expenditures of federal awards are not included in this report.

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Note 7. Loan Balances for Federal Loan Programs

Loan programs administered directly by the State of Colorado and the balances of directly administered loans outstanding as of June 30, 2022 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

Program Name	ALN	Dept Code	Outstanding Balance 6/30/22
Community Development Block Grants/State's Program And Non-Entitlement Grants In Hawaii	14.228	NHAA	\$958,153
Program Total			958,153
Home Investment Partnerships Program	14.239	NHAA	4,332,914
Program Total			4,332,914
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	NDRA	10,427,888
Program Total			10,427,888
Housing Trust Fund	14.275	NHAA	4,774,985
Program Total			4,774,985
Transportation Infrastructure Finance And Innovation Act (TIFIA) Program	20.223	HTCA	108,993,467
Program Total			108,993,467
Federal Family Education Loans	84.032	GDAA	4,088,612,180
Program Total			4,088,612,180
Federal Perkins Loan Program_Federal Capital Contributions	84.038	GFBA	9,225,870
	84.038	GFEA	1,368,417
	84.038	GGBA	4,050,228
	84.038	GGJA	2,169,771
	84.038	GKAA	921,428
	84.038	GLAA	1,020,890
	84.038	GTAA	2,875,095
	84.038	GWAA	580,578
	84.038	GZAA	357,567
Program Total			22,569,844
Nurse Faculty Loan Program (NFLP)	93.264	GFEA	1,106,013
	93.264	GKAA	1,335,675
Program Total			2,441,688
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	GFEA	2,495,251
Program Total			2,495,251
Nursing Student Loans	93.364	GFEA	2,747,892
Program Total			2,747,892
Total Loans Outstanding Balance			<u>\$ 4,248,354,262</u>

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Note 8. State Department Codes and Names

<i>Dept Code</i>	<i>Dept Description</i>	<i>Dept Code</i>	<i>Dept Description</i>
AAAA	DEPARTMENT OF PERSONNEL AND ADMINISTRATION	GJRA	NORTHEASTERN JUNIOR COLLEGE
AABA	DIVISION OF HUMAN RESOURCES	GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE
AADA	DIVISION OF CENTRAL SERVICES	GKAA	UNIVERSITY OF NORTHERN COLORADO
AAEA	DIVISON OF ACCOUNTS AND CONTROLS	GLAA	COLORADO SCHOOL OF MINES
BAAA	DEPARTMENT OF AGRICULTURE	GSAA	FORT LEWIS COLLEGE
BCAA	CONSERVATION BOARD	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
BDAA	AGRICULTURAL SERVICES CONSERVATION	GWAA	WESTERN STATE COLORADO UNIVERSITY
BEAA	AGRICULTURAL SERVICES ANIMAL	GYAA	ADAMS STATE UNIVERSITY
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	GZAA	COLORADO MESA UNIVERSITY
BMAA	AGRICULTURAL MARKETS DIVISION	HAAA	DEPARTMENT OF TRANSPORTATION
BPAA	AGRICULTURAL SERVICES PLANT	HTBA	STATEWIDE BRIDGE ENTERPRISE
CAAA	DEPARTMENT OF CORRECTIONS	HTCA	HIGH PERFORMANCE TRANSPORTATION ENTERPRISE
DAAA	DEPARTMENT OF EDUCATION	IHAA	DEPARTMENT OF HUMAN SERVICES
DACA	STATE CHARTER SCHOOL INSTITUTE	JAAA	JUDICIAL BRANCH
EAAA	OFFICE OF THE GOVERNOR	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
EBBA	COMMISSION ON COMMUNITY SERVICE	KABA	DIVISION OF UNEMPLOYMENT INSURANCE
ECAA	OFFICE OF STATE PLANNING AND BUDGETING	KADA	DIVISION OF EMPLOYMENT AND TRAINING
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	KAFA	LABOR MARKET INFORMATION
EFAA	COLORADO ENERGY OFFICE	KAPP	STATE APPRENTICESHIP AGENCY SPECIAL PROGRAMS
EGBA	OFFICE OF INFORMATION TECHNOLOGY	KARA	COLORADO RURAL WORKFORCE CONSORTIUM
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	KATA	DIVISION OF OIL AND PUBLIC SAFETY
FEDA	AIR POLLUTION CONTROL DIVISION	KAVA	DIVISION OF VOCATIONAL REHABILITATION
FEEA	HAZARDOUS MATERIALS AND WASTE MGMT DIVISION	KFAM	DIVISION OF FAMILY AND MEDICAL LEAVE INSURANCE
FEFA	ENVIRONMENTAL HEALTH AND SUSTAINABILITY DIVISION	LAAA	DEPARTMENT OF LAW
FEGA	WATER QUALITY CONTROL DIVISION	NAAA	DEPARTMENT OF LOCAL AFFAIRS
FHCA	DIV OF DISEASE CONTROL AND PUBLIC HEALTH RESPONSE	NDRA	COMM DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY
FHIA	HEALTH AND ENVIRONMENTAL INFO AND STATISTICS DIV	NHAA	DIVISION OF HOUSING
FHLA	PREVENTION SERVICES DIVISION	NHBA	DIVISION OF HOUSING-PUBLIC HOUSING AGENCY
FHMA	HEALTH FACILITIES AND EMERGENCY MEDICAL SERVICES DIV	NLAA	DIVISION OF LOCAL GOVERNMENT
FHOA	OFFICE OF HIV, VIRAL HEPATITIS, AND STIS	OAAA	DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
GAAA	DEPARTMENT OF HIGHER EDUCATION	PAAA	DEPARTMENT OF NATURAL RESOURCES
GCAA	HISTORY COLORADO	PCAA	STATE LAND BOARD
GDAA	COLLEGE ASSIST	PDAA	WATER CONSERVATION BOARD
GFBA	UNIVERSITY OF COLORADO - BOULDER	PEAA	DIVISION OF WATER RESOURCES
GFC A	UNIVERSITY OF COLORADO - COLORADO SPRINGS	PHAA	OIL AND GAS CONSERVATION COMMISSION
GFEA	UNIVERSITY OF COLORADO - DENVER	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GGBA	COLORADO STATE UNIVERSITY	PMAA	DIVISION OF PARKS AND WILDLIFE
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	RBAA	COLORADO STATE PATROL
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	RDAA	DIVISION OF CRIMINAL JUSTICE
GJBA	ARAPAHOE COMMUNITY COLLEGE	REAA	COLORADO BUREAU OF INVESTIGATION
GJCA	COMMUNITY COLLEGE OF AURORA	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJDA	COMMUNITY COLLEGE OF DENVER	SDAA	CIVIL RIGHTS DIVISION
GJEA	FRONT RANGE COMMUNITY COLLEGE	SFAA	DIVISION OF INSURANCE
GJFA	LAMAR COMMUNITY COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJGA	MORGAN COMMUNITY COLLEGE	SJAA	PHARMACY BOARD
GJHA	OTERO COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GJJA	PIKES PEAK COMMUNITY COLLEGE	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GJKA	PUEBLO COMMUNITY COLLEGE	VAAA	DEPARTMENT OF STATE
GJLA	RED ROCKS COMMUNITY COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION
GJMA	TRINIDAD STATE JUNIOR COLLEGE		



Required Communications Letter





OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

December 20, 2022

Independent Auditor's Communication with Those Charged with Governance

Members of the Legislative Audit Committee:

We were engaged to audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State), as of and for the year ended June 30, 2022, and the related notes to the financial statements. We have also audited the State's budgetary comparison schedule—general fund component and the related note for the Fiscal Year Ended June 30, 2022.

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 12, 2022.

Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in Note 1 to the financial statements contained in the State's Fiscal Year 2022 *Annual Comprehensive Financial Report* issued under separate cover. As described in Note 1.A.- *New Accounting Standards*, of the financial statements, in Fiscal Year 2022, the State implemented the following Statement of Governmental Accounting Standards (GASB Statement):

- GASB Statement No. 87- *Leases*. The objective of this Statement is to better meet the informational needs of financial statement users by improving governments' accounting and financial reporting for leases. This Statement is intended to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows and resources or outflows of resources based on the payment provisions of the contract.
- GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement seeks to enhance the relevance and comparability of information about capital assets and the costs of borrowing for a reporting period and to simplify accounting for interest costs incurred before the end of a construction period.
- GASB Statement No. 92 – *Omnibus 2020*. The objective of this Statement is to help enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.
- GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to establish accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBOR) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for certain hedging derivative instruments.
- GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The primary objectives of this Statement are to improve the consistency of the reporting of fiduciary component units and enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.
- GASB Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term Annual Comprehensive Financial Report and its acronym, ACFR, to replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the previous acronym when spoken sounded like a profoundly objectionable racial slur.

Accordingly, the cumulative effect of these accounting changes as of the beginning of the fiscal year is reported in Note 15.B- *Financial Reporting Entity*, of the financial statements. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. Except for the prior period adjustments reported in Note 15.A.- *Prior Period Adjustments* of the financial statements, all significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

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 Receivables:** Management's estimate of taxes receivable is based on historical data, adjusted for economic trends, and net of applicable estimated refunds and allowances.
- **Allowance for Doubtful Accounts:** Management's estimate of allowance for doubtful accounts is based on historical data and an analysis of the collectability of the accounts receivable.
- **Capital Assets:** Management's estimate of depreciable capital assets is based on historical cost, net of accumulated depreciation. Capital assets are depreciated using the straight-line method over the estimated useful lives of the assets. Donated capital assets are carried at their estimated acquisition value at the date of donation.
- **Pension and OPEB Liabilities:** Management's estimate of net pension liabilities and other post-employment benefits (OPEB) related liabilities is based on actuarial assumptions.
- **Fair Value of Investments:** Investments including pooled cash are stated at fair value except for certain investments which are measured at their Net Asset Value. Investments that do not have an established market are reported at their estimated fair value.
- **Claims Liability:** Management's estimate of the claims liability, including incurred but not reported (IBNR), is based on outstanding claims as of year-end and historical claims IBNR data.
- **Student Accounts and Student Loans Receivable:** Management's estimates of student accounts and loan receivables are based on historical data and an analysis of the collectability of the accounts.

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.

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Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the State's financial statements were disclosures related to GASB 87, cash and investments, capital assets and their related

depreciation, pension obligations, other postemployment benefits, prior period adjustments, over-expenditures, contingencies, and subsequent events.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant audit difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Section VII –Appendix 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 each opinion unit’s financial statements taken as a whole. Section VII – Appendix also summarizes misstatements corrected by management that were detected as a result of audit procedures.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of our audit.

Management Representations

We requested and received certain representations from management that are included in the management representation letter dated December 20, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the State’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the State's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

As discussed in Note 1 to the financial statements, the State has adopted new accounting guidance, GASB Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to governmental, business-type, and fiduciary net position as of July 1, 2021, to restate beginning net position. Our opinions are not modified with respect to this matter.

Other Matters

We have applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and notes to the required supplementary information that include the defined benefit pension plan and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures on the RSI do not provide us with sufficient evidence to express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund financial statements and the schedule of TABOR revenue and computations, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, the budget and actual schedules-budgetary basis non-appropriated, and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Group Audit Communication

The group engagement team should communicate the following matters with those charged with governance of the group:

- Instances in which the group engagement team's evaluation of the work of a component audit gave rise to a concern about the quality of that auditor's work. No such instances were noted.
- Any limitations on the group audit (for example, when the group engagement team's access to information may have been restricted). We encountered no limitations while performing our audit.
- Fraud or suspected fraud involving group management, component management, employees who have significant roles in group-wide controls, or others in which a material misstatement of the group financial statements has or may have resulted from fraud. No such matters were noted.

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 dark ink, appearing to read "Kerri L. Hunter". The signature is fluid and cursive, with the first name "Kerri" and last name "Hunter" clearly distinguishable.

Denver, CO

December 20, 2022

Appendix A



Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Agriculture						
2022-001	II-7	The Colorado State Fair Authority (Authority) should strengthen its internal controls over financial reporting by (a) documenting and implementing the procedures necessary to prepare the Authority's financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine. These procedures should specifically include the process for and timing of expense recognition of construction invoices to ensure expenses are recognized, or recorded, when incurred, which is in accordance with Generally Accepted Accounting Principles, and not when the invoice has been approved for payment; and (b) seeking out appropriate, sufficient training opportunities for the Authority's accounting staff and requiring them to attend that training on the implementation of new Governmental Accounting Standards Board (GASB) statements to ensure that all necessary, related transactions and changes to the Authority's financial statements are made when a new GASB statement goes into effect. Significant Deficiency	N/A	A. Agree B. Agree	A. 1/2023 B. 1/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Education						
2022-042	III-7	The Department of Education (Department) should strengthen its internal controls over, and ensure it complies with requirements under, the Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) reporting by (a) improving the Department's process for determining the timing of reporting within the FFATA Subaward Reporting System. This process should include appropriately allocating staff resources for reporting responsibilities, and considerations such as expected future award allocations and communications with the federal awarding agency when it is determined to not be feasible to report information in a timely manner; and (b) continuing to develop and implement reconciliation procedures to identify subawards that went unreported during the fiscal year. Significant Deficiency	84.010 84.425D 84.425U (L) ED	A. Agree B. Agree	A. 12/2022 B. 12/2022	Jennifer Austin 303-681-6302
Office of the Governor						
2022-002	II-14	The Governor's Office of Information Technology (OIT) should improve information security controls by updating the Secure Configuration Exception Request (Exception Request) Standard Operating Procedures for delegating review and approval responsibilities by (a) requiring documentation for instances in which the Chief Information Security Office delegates responsibilities of Exception Requests to other OIT staff, (b) defining and documenting either specific staff or the appropriate qualifications for whom, within OIT, can be delegated the review and approval responsibilities; and (c) documenting and ensuring that staff identified as part of recommendation Part B, are not also able to assist business owners in completing the Security Request, to eliminate any conflict of interest and maintain segregation of duties between operational and authorization activities. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 11/2022 B. 11/2022 C. 11/2022	N/A
2022-003	II-17	The Governor's Office of Information Technology should strengthen information security controls over the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution systems by (a) implementing the recommendation as noted in Part A of the confidential finding and (b) implementing the recommendation as noted in Part B of the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 6/2023 B. 6/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-004	II-19	The Governor's Office of Information Technology (OIT) should prioritize resolution of the access management team change issue impacting compliance with the IRS's Publication 1075, <i>Tax Information Security Guidelines for Federal, State and Local Agencies, November 2021 Revision</i> , by implementing the recommendation as noted in the confidential finding. Significant Deficiency	N/A	Agree	6/2023	N/A
2022-005	II-21	The Governor's Office of Information Technology (OIT) should comply with Colorado Information Security Policies over physical access by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, (c) implementing recommendation Part C as noted in the confidential finding, and (d) implementing recommendation Part D as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree C. Agree D. Agree	A. 2/2023 B. 2/2023 C. 8/2022 D. 2/2023	N/A
2022-018	II-22	The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should work together to improve the overall control environment and computer operations general controls by (a) Implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 4/2023 B. 4/2023	N/A
2022-034	II-22	The Governor's Office of Information Technology should work with the Department of Revenue to improve the safeguarding of Federal Tax Information within the GenTax system and to comply with the IRS's Publication 1075 by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 12/2022 B. 12/2022	N/A
2022-037	II-23	The Governor's Office of Information Technology should strengthen SAP IT internal controls by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementation recommendation Part B as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 8/2023 B. 6/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-006	II-24	The Governor's Office of Information Technology should reprioritize staff in working with the Department of Labor and Employment to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the Colorado Labor and Employment Accounting Resource system by (a) implementing the recommendation within Part A of the confidential finding, (b) implementing the recommendation within Part B of the confidential finding, (c) implementing the recommendation within Part C of the confidential finding, (d) implementing the recommendation within Part D of the confidential finding, (e) implementing the recommendation within Part E of the confidential finding, (f) implementing the recommendation within Part F of the confidential finding, and (g) implementing the recommendation within Part G of the confidential finding. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree F. Agree G. Agree	A. 10/2023 B. 10/2023 C. Implemented D. 8/2022 E. 8/2022 F. 10/2023 G. 7/2022	N/A
2022-084	III-138	The Governor's Office of Information Technology should improve access management IT general controls over Trails, its statewide automated child welfare information system, by (a) implementing the recommendation noted in Part A of the confidential finding, (b) implementing the recommendation noted in Part B of the confidential finding, and (c) implementing the recommendation noted in Part C of the confidential finding. Significant Deficiency	93.658 (A) (B) (E) (I) (N) HHS	A. Agree B. Agree C. Agree	A. 6/2024 B. 12/2023 C. 12/2023	Stephen Petty 720-737-0457
Health Care Policy and Financing						
2022-043	III-17	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid claim payments by (a) continuing to work with the Department of Human Services to fully implement the plan to eliminate the interChange issues between Colorado Benefits Management System, TRAILS, and Colorado interChange to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries; and (b) continuing to review the monthly eligibility reconciliation reports and identifying beneficiary records that need updating, and making necessary corrections in CBMS once the continuous enrollment condition ends. Material Weakness	93.767 93.778 (A)(B)(E) HHS	A. Partially Agree B. Agree	A. 4/2023 B. 4/2023	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-044	III-18	The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid eligibility by (a) researching the claims payments that were identified during our audit to determine whether the local counties or Medical Assistance sites had a valid Social Security Number (SSN) when determining eligibility, if payments were appropriate—in accordance with federal regulation at the time the payments were made—and recovering any payments made to providers on behalf of ineligible beneficiaries in accordance with federal and state regulations; (b) continuing to develop a report to identify SSNs associated with multiple State IDs and establishing and implementing written policies and procedures outlining how the Department will use the report to effectively monitor and correct SSN and State ID discrepancies, and (c) implementing a process to monitor that caseworkers are addressing the Colorado Benefits Management System alerts related to SSN and State ID discrepancies appropriately and in a timely manner. Material Weakness	93.778 (A)(B)(E) HHS	A. Disagree B. Agree C. Agree	A. N/A B. June 2023 C. June 2023	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2022-045	III-19	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Medical Loss Ratio (MLR) reporting by (a) updating its MLR report template provided to Managed Care Entities (MCEs) to comply with federal regulations and developing and implementing written policies and procedures. These policies and procedures should include the requirement for MCEs to submit MLR reports that include the data elements required by federal regulations and specify the Department’s review process of those MLR reports to ensure they include accurate and complete information; and (b) developing an enforcement mechanism to ensure it receives accurate and corrected information from the MCEs in a timely manner so the Department is able to complete its validation process of MLR reports and meet the June 30 deadline for report submission to the Centers for Medicare & Medicaid Services. Material Weakness	93.767 93.778 (N) HHS	A. Agree B. Agree	A. December 2022 B. January 2023	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-046	III-19	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls by developing and implementing written policies and procedures for periodic audits that detail the process for (1) performing the initial review of the financial data reporting templates submitted by Managed Care Entities, and (2) posting complete periodic audit results on the Department's website in accordance with federal regulations. Material Weakness	93.767 93.778 (N) HHS	A. Agree	A. 12/2022	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-047	III-20	The Department of Health Care Policy and Financing (Department) should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit and paying Medicaid claims by establishing and implementing (a) information technology (IT) controls within the Colorado interChange system (interChange), and other controls as appropriate, to deny claims submitted by NEMT providers that bypass their assigned broker and submit claims directly to the Department, (b) a process to evaluate and revise, as necessary, taxi claim billing requirements and rates, and controls to ensure that taxi claims are paid in accordance with established requirements and rates and that providers are permitted to operate as a taxi, (c) IT controls within interChange or, at a minimum, staff manual review of NEMT claims that require the Department's prior authorization, to ensure prior authorization occurs before the NEMT trip and before payment of any related claim, (d) methods to monitor NEMT providers that are not served by the Department's NEMT contracted broker, to ensure the providers' paid claims are supported with appropriate documentation and represent the least costly option appropriate to meet each recipient's needs, (e) contract monitoring to ensure the Department's NEMT contracted broker collects and maintains necessary documentation to support brokered services and claims. This should include ensuring that Department staff annually reconcile the contracted broker's trip scheduling data with provider documentation for a sample of paid NEMT claims to ensure they are accurate, for NEMT services, and represent the least costly option appropriate for each recipient, (f) methods to ensure that NEMT rides and paid claims are for recipients to access medical care, such as a process to reconcile interChange data on NEMT trip claims to interChange data on Medicaid medical claims, and/or a process to confirm recipients used NEMT to attend medical appointments, (g) processes to investigate and recover, as appropriate, the overpayments and inappropriate payments that the audit identified and resulted in known or likely questioned costs, and repay the federal portion, as appropriate, and (h) a process to ensure that the Department has sufficient staff assigned to oversee and administer NEMT. Material Weakness	93.778 (A)(B) HHS	A. Agree B. Agree C. Agree D. Agree E. Agree F. Agree G. Agree H. Agree	A. Implemented B. 12/2022 C. Implemented D. 7/2022 E. 7/2022 F. 7/2022 G. 12/2022 H. 7/2022	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-048	III-21	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Medicaid eligibility to ensure compliance with state and federal regulations by (a) educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites to ensure that caseworkers are maintaining the required documentation to support eligibility, correctly calculating resources and resource thresholds, entering information correctly into Colorado Benefits Management System (CBMS), verifying income to the supporting documentation, terminating benefits appropriately, and enrolling beneficiaries in the correct Medicaid program. The training should focus on and target local counties and MA sites with issues identified in the audit; (b) establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that Medicaid eligibility is processed in accordance with federal regulations and federal grant requirements; and (c) researching and resolving CBMS system issues to ensure that it is using the correct income information and income thresholds in determining eligibility, eligibility is reconciled between CBMS and Colorado interChange, buy-in premiums are assessed, and any issues related to the transfer of inaccurate information from the Social Security Administration. Material Weakness	93.778 (A)(B)(E) HHS	A. Agree B. Agree C. Partially Agree	A. 7/2022 B. Implemented C. 12/2022	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2022-049	III-22	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid and Children's Basic Health Plan (CBHP) payments for deceased beneficiaries by (a) establishing and implementing written policies and procedures to monitor payments to deceased beneficiaries, recover any overpayments, and to ensure compliance with state and federal regulations, (b) researching and resolving the Colorado interChange system (Colorado interChange) issues to ensure that all Medicaid and CBHP payments are stopped and recovered after a beneficiary's date of death and developing a process to detect when Colorado interChange is not recovering payments on behalf of deceased beneficiaries, and (c) researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with state requirements. Material Weakness	93.767 93.778 (A)(B)(E) HHS	A. Agree B. Agree C. Agree	A. 7/2022 B. 7/2022 C. 7/2022	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-050	III-23	The Department of Health Care Policy and Financing should improve its internal controls over Children's Basic Health Plan (CBHP) payments by (a) resolving Colorado Benefits Management System (CBMS) programming issues to ensure that CBHP annual enrollment fees are being calculated correctly including when a beneficiary moves between programs, and to disallow benefits if the annual enrollment fee is not paid prior to enrollment in the program, (b) educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites, to ensure that caseworkers are maintaining the required documentation to support eligibility, obtaining required identity and citizenship status, and obtaining and verifying income reported by the beneficiary; (c) establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that CBHP eligibility is processed in accordance with federal regulations and federal grant requirements; (d) researching and resolving the CBMS and Colorado interchange system interface issues to ensure that the Colorado interChange system only pays providers capitation payments on behalf of eligible beneficiaries, (e) identifying and correcting any additional cases affected by the system issues noted in our audit, and (f) researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with federal and state regulations. Material Weakness	93.767 (A)(B)(E) HHS	A. Agree B. Partially Agree C. Agree D. Partially Agree E. Agree F. Partially Agree	A. N/A B. 7/2022 C. Implemented D. 12/2022 E. N/A F. Implemented	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-051	III-24	The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid and Children's Basic Health Plan (CBHP) overpayments and comply with the related payment and reporting requirements by (a) providing adequate training to staff to ensure timely documentation and communication of recovery information between the Program Integrity Division and the Controller Division related to reporting and refunding of overpayments within 1 year of the date of discovery in accordance with federal regulation. Additionally, the training should focus on proper tracking and reporting of overpayments for Medicaid and CBHP, timely processing of recovery of overpayments, processing checks timely, and correct refunding of the federal share of these overpayments on CMS quarterly reports, (b) developing and implementing written policies and procedures to ensure that all necessary information required to correctly track Medicaid and CBHP overpayments is included on the tracking spreadsheet and recovered overpayments are refunded and reported to Centers for Medicare and Medicaid Services (CMS) within the 1 year of the discovery date, in accordance with federal regulations; (c) reporting recovered overpayments accurately in Colorado Operations Resource Engine (CORE) to enable the Department to report these overpayments under the correct federal reporting lines in CMS quarterly reports, and (d) implementing a supervisory review over the tracking spreadsheet and CORE overpayment recovery account codes to ensure completeness and accuracy of information to support timely recovery and reporting of overpayments by the divisions. Material Weakness	93.767 93.778 (A)(B)(L)(N) HHS	A. Agree B. Agree C. Agree D. Agree	A. 7/2022 B. 7/2022 C. 7/2022 D. 7/2022	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-052	III-25	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over presumptive eligibility by (a) developing and implementing formal written policies and procedures detailing the requirements for completion of site reviews, maintenance of supporting documentation, timely training for failed PE site staff, and performance of timely re-certification of presumptive eligibility (PE) sites, (b) developing an effective tracking mechanism to identify and monitor PE sites that are due for re-certification every 2 years and ensuring the re-certifications are performed, and (c) Resolving Colorado Benefits Management Systems (CBMS) programming and system issues to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in regular Medicaid or Children's Basic Health Plan program and ensuring CBMS displays consistent applicant information between various screens. Material Weakness	93.767 93.778 (A)(B)(E) HHS	A. Agree B. Agree C. Agree	A. 7/2022 B. 7/2022 C. 12/2022	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2022-053	III-26	The Department of Health Care Policy and Financing (Department) should improve its internal controls over the Medicaid and Children's Basic Health Plan provider eligibility determination to ensure that it complies with federal and state requirements by (a) improving the Department's review process of provider licenses to ensure the license information in the Department of Regulatory Agencies (DORA) license database matches the license information in the Colorado interChange system and ensuring timely termination and imposing restrictions for the provider's whose licenses are suspended or expired, (b) updating the current policies and procedures to match Centers for Medicare and Medicaid Services guidance to ensure there is adequate documentation of the determinations for providers with license limitations, and (c) effectively training and monitoring its fiscal agent to ensure that copies of active licenses are maintained and provider license information in the Colorado interChange system matches the information in DORA's license database. Significant Deficiency	93.767 93.778 (A)(B)(N) HHS	A. Agree B. Agree C. Agree	A. 7/2022 B. 7/2022 C. 7/2022	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-054	III-27	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by (a) researching and, if feasible, instituting a mechanism for identifying Medicaid cases in the Colorado Benefits Management System (CBMS) that lack a Social Security Number, (b) researching and resolving CBMS and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries and establishing an effective reconciliation process between CBMS and Colorado interChange to ensure that Medicaid beneficiaries' eligibility information is consistent in both systems, (c) effectively training and monitoring local counties and Medical Assistance sites to ensure that caseworkers are obtaining and documenting the Office of Information Technology Service Desk's approval for changes to beneficiaries' Social Security Numbers, and that beneficiaries are enrolled in the correct Medicaid program, and (d) researching the cases identified in our audit to determine whether these beneficiaries were eligible and that the payments made on their behalf were appropriate, in accordance with federal and state regulations. Material Weakness	93.767 93.778 (A)(B)(E) HHS	A. Agree B. Agree C. Agree D. Disagree	A. 7/2022 B. N/A C. Implemented D. N/A	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2022-055	III-28	The Department of Health Care Policy and Financing (Department) should improve its controls over Medicaid and Children's Basic Health Plan (CBHP) program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements by (a) working with its fiscal agent to ensure that Colorado interChange performs all required database matches and properly displays results of Social Security Number and Federal Employer Identification Number verifications for all providers, (b) establishing an effective process to ensure that provider licensing information contained in Colorado interChange is current, that any expired licenses are identified, and that any ineligible providers are disallowed from providing Medicaid and CBHP services and receiving payments in accordance with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), (c) formalizing the Department's monitoring policies and procedures called Provider Enrollment Audit Process over the fiscal agent to ensure required documentation is maintained in accordance with Uniform Guidance, and (d) ensuring that Colorado interChange displays provider information consistently throughout the system. Material Weakness	93.767 93.778 (A)(B)(N) HHS	A. Agree B. Disagree C. Agree D. Disagree	A. 7/2022 B. N/A C. N/A D. N/A	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education – Adams State University						
2022-007	II-31	Adams State University should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards and that Office of the State Controller-required exhibits are accurate and submitted by their due dates. This could include filling vacant positions, evaluating the duties and responsibilities of the accounting staff to determine if additional support by the University can be provided to help with continued implementation of Workday, and continuing to have accounting staff attend trainings on financial reporting. Material Weakness	N/A	Agree	7/2024	N/A
Department of Higher Education – Colorado Community College System						
2022-008	II-37	Pueblo Community College should enforce the implementation of Colorado Community College System's required internal controls over financial and reporting activities by following the existing policies and procedures relating to the performance of internal control activities. This includes ensuring that staff perform all required reconciliations and secondary reviews on a timely basis and ensuring appropriate segregation of duties is maintained. Material Weakness	N/A	Agree	9/2023	N/A
2022-009	II-40	The Colorado Community College System should improve information security IT internal controls related to access management and logging by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, (c) implementing recommendation Part C as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 12/2023 B. 12/2023 C. 12/2023	N/A
2022-056	III-34	Community College of Aurora should strengthen their internal controls over suspension and debarment and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements by (a) ensuring staff maintain supporting documentation of suspension and debarment checks, and (b) providing training and cross-training to existing employees over suspension and debarment requirements Material Weakness	84.425E 84.425F (I) ED	A. Agree B. Agree	A. 10/2022 B. 10/2022	Lisa Grefrath 303-595-1575

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-057	III-34	Otero College should strengthen their internal controls over procurement and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements and State procurement policies by (a) ensuring the secondary reviewer enforces compliance with the Colorado Community College System's (System) procurement procedures, (b) ensuring staff maintain supporting documentation for procurements, and (c) providing training and cross-training to existing employees over procurement requirements. Material Weakness	84.425E 84.425F (I) ED	A. Agree B. Agree C. Agree	A. 8/2022 B. 8/2022 C. 8/2022	Lisa Grefrath 303-595-1575
2022-058	III-35	Pueblo Community College should strengthen their internal controls over procurement, suspension and debarment and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements and State procurement policies by (a) ensuring the secondary reviewer enforces compliance with the Colorado Community College System's (System) procurement procedures and that staff perform procedures to verify contracted entities are not excluded or disqualified from receiving federal funds, (b) ensuring staff maintain supporting documentation for procurements and suspension and debarment checks, and (c) providing training and cross-training to existing employees over procurement, suspension and debarment requirements. Material Weakness	84.425E 84.425F (I) ED	A. Agree B. Agree C. Agree	A. 9/2022 B. 9/2022 C. 9/2022	Lisa Grefrath 303-595-1575
2022-059	III-40	Front Range Community College, Lamar Community College, and Pueblo Community College campuses should strengthen their internal controls over federal reporting and ensure they comply with the Higher Education Emergency Relief Fund reporting requirements by reviewing reports for accuracy and developing procedures for ensuring the required maintenance of all related supporting documentation. Significant Deficiency	84.425E (L) ED	Front Range Community College Agree Lamar Community College Agree Pueblo Community College Agree	Front Range Community College 9/2022 Lamar Community College 07/2022 Pueblo Community College 10/2022	Lisa Grefrath 303-595-1575

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education – Colorado School of Mines						
2022-060	III-45	The Colorado School of Mines should strengthen its internal controls over reporting Student Financial Aid Pell Grants and Direct Loan Program student enrollment to the National Student Loan Data System (NSLDS) by implementing a review process over all student enrollment changes in the School's reporting system to ensure the changes are submitted to NSLDS within 60-days of the enrollment change, as required by federal regulations. Significant Deficiency	84.063 84.268 (N) ED	Agree	10/2022	Noelle Sanchez 303-273-3528
2022-061	III-49	The School should strengthen its internal controls over and ensure it complies with period of performance and procurement requirements for its Research and Development grants by (a) instituting an appropriate review of expenditures to ensure they are within the period of performance for the federal award, and ensuring that staff have an appropriate understanding of the related period of performance requirements or obtain clarification from the federal grantor, as appropriate, and (b) updating its published procurement policy to ensure it contains the current approval process and thresholds. Significant Deficiency	12.800 81.135 (H) (I) DD DE	A. Agree B. Agree	A. 7/2022 B. 6/2023	Noelle Sanchez 303-273-3528
Department of Higher Education – Colorado State University						
2022-010	II-48	The Colorado State University's Department of Information Technology (CSU IT) should improve IT governance and access management control activities, by (a) updating its Policy ID 4-1018-009, CSU POLICY: INFORMATION TECHNOLOGY SECURITY, to include: (1) reviews of non-IT security related policies and establish a frequency on which these policies should be reviewed, and (2) establish a frequency for the access management controls communicated through recommendation Part A (2) of the confidential finding to ensure both internal controls meet management's expectations; and (b) implementing the recommendation as noted in Part B of the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 4/2023 B. 4/2023	N/A

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Department of Higher Education – Fort Lewis						
2022-011	II-52	Fort Lewis College (College) should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and that the Office of the State Controller required exhibits are submitted by their due dates. This could include evaluating the duties and responsibilities of its existing accounting staff to determine if additional support can be allocated to help with continued implementation of Workday, or potentially hiring temporary accounting personnel to assist with financial statement and exhibit preparation. Significant Deficiency	N/A	Agree	8/2023	N/A
Department of Higher Education – Metropolitan State University of Denver						
2022-062	III-54	Metropolitan State University of Denver (University) should improve its internal controls over federal Higher Education Emergency Relief Funds by instituting appropriate segregation of duties over the awarding of federal funds to students. This should include requiring that no one employee can both award then disburse aid to students and developing and implementing a formal written policy that prohibits University employees from awarding financial aid to their family members. Significant Deficiency	84.425E (A) (B) ED	Agree	6/2023	Liza Larson 303-605-5263
2022-063	III-58	Metropolitan State University of Denver (University) should strengthen its internal controls over reporting and ensure it complies with the Higher Education Emergency Relief Fund (HEERF) reporting requirements by developing and documenting policies and procedures for identifying and researching the specific reporting requirements and ensuring that staff post to the University's website the required reports within federally required timeframes. In addition, the University should ensure that all the HEERF reports that are currently required to be posted are on the website. Significant Deficiency	84.425E (L) ED	Agree	12/2022	Liza Larson 303-605-5263

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Department of Higher Education – University of Colorado						
2022-012	II-56	The University of Colorado should improve internal controls over incident management by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 1/2023 B. 1/2023	N/A
2022-064	III-63	The University of Colorado’s Colorado Springs campus should strengthen its internal controls over and ensure that it complies with the Higher Education Emergency Relief Fund (HEERF) reporting requirements by establishing policies and procedures for identifying and researching changes in HEERF reporting requirements and posting reports to the campus website as required by federal regulations. Significant Deficiency	84.425E (L) ED	Agree	Implemented	Robert Kuehler 303-837-2112
2022-065	III-67	The University of Colorado’s Boulder campus should strengthen its internal controls over equipment management and ensure that it complies with the Research and Development equipment management federal compliance requirements by (a) ensuring the Campus Controller’s Property Accounting Office and the individual departments adequately reconcile the equipment listing to the physical equipment on hand to ensure that the list is accurate, and remove equipment from the listing that has been disposed of or is no longer in use; and (b) enforcing its current policies and procedures for ensuring all equipment is appropriately tagged and maintained. Significant Deficiency	11.609 (F) DC NSF	A. Agree B. Agree	A. 3/2023 B. 3/2023	Robert Kuehler 303-837-2112
2022-066	III-71	The University of Colorado’s Boulder campus should strengthen its internal controls over, and ensure compliance with, federal subrecipient monitoring requirements for the Research and Development Cluster grant programs by enforcing required reviews of the subrecipient checklist for completeness to ensure all of the appropriate steps are completed, including risk assessments, and by ensuring that appropriate levels of staff are assigned responsibility for the reviews. Significant Deficiency	43.000 47.050 47.074 81.135 93.865 (M) DE HHS NASA NSF	Agree	11/2022	Robert Kuehler 303-837-2112

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education – Western Colorado University						
2022-013	II-60	Western Colorado University (University) should improve its IT governance, as well as access management controls related to the Banner application, by (a) implementing the recommendation noted in Part A of the confidential finding, (b) implementing the recommendation noted in Part B of the confidential finding, and (c) implementing the recommendation noted in Part C of the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 12/2022 B. 12/2022 C. 12/2022	N/A
Department of Human Services						
2022-014	II-66	The Department of Human Services (Department) should improve controls surrounding payroll and ensure mitigating controls, such as additional overall Department-level review processes and regular checks over time certifications, are in place to compensate for turnover of employees. Further, the Department should enforce its existing document retention policies to ensure all Personnel Action Forms and timesheets are maintained. Significant Deficiency	N/A	Partially Agree	12/2023	N/A
2022-015	II-70	The Veterans Community Living Center at Rifle should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards. This should include reaching out to the Department of Human Services or the Office of the State Controller for guidance in implementing new Governmental Accounting Standards Board (GASB) pronouncements, and seeking out opportunities for and requiring accounting staff to attend trainings on financial reporting issues, including new GASB pronouncements. Significant Deficiency	N/A	Partially Agree	12/2022	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-067	III-75	The Department of Human Service (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) reporting by (a) correcting the automated reporting process from eClearance to ensure that data compiled for Transparency Act reporting contains all relevant data, (b) developing and implementing procedures to validate that data derived from eClearance reports and ultimately used to compile Transparency Act reporting is complete and accurate by reviewing the population from an alternate source, such as the Colorado Operations Resource Engine, and (c) improving the Department's supervisory review process to provide for a complete and thorough review of the final FFATA report data that the Department will report within the Federal Funding Accountability and Transparency Act Subaward Reporting System. This process should include taking steps to ensure the compliance accountant follows up with the program staff if the necessary information is not input into eClearance, so that it can be obtained and reported accurately and timely. Material Weakness	93.568 93.575 93.596 93.959 (L) HHS	A. Agree B. Agree C. Agree	A. 7/2022 B. 7/2022 C. 7/2022	Andrea Eurich 720-672-5890
2022-068	III-76	The Department of Human Services (Department) should strengthen its internal controls over the preparation of federal reports and the Exhibit K1, <i>Schedule of Federal Assistance</i>, by (a) strengthening its internal controls over its monthly Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) reporting to ensure its reporting is accurate and goes through supervisory review, (b) improving communication between program and accounting staff to ensure the Exhibit K1 is accurately updated when errors in federal reporting are identified and resolved, and (c) improving the supervisory review process over the Exhibit K1 and the federal expenditures entered into the Colorado Operations Resource Engine (CORE), the state's accounting system, to ensure expenditures are coded correctly as direct or subrecipient expenditures and that, ultimately, the Exhibit K1 is accurate and complete. Material Weakness	10.542 93.575 (L) HHS USDA	A. Agree B. Agree C. Agree	A. 7/2022 B. 7/2022 C. 7/2022	Andrea Eurich 720-672-5890

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-069	III-77	The Department of Human Services (Department) should strengthen its internal controls over the Food Distribution Cluster's U.S. Department of Agriculture foods inventory by (a) developing and implementing policies and procedures requiring Department staff to review monthly inventory reports received from recipient agencies and Regional Food Banks to ensure they are accurate, (b) developing and implementing policies and procedures requiring Department staff to perform reconciliations of recipient agencies' and Regional Food Banks' physical inventories to the Web Supply Chain Management system to ensure inventory records are complete and accurate, and (c) developing and implementing a tracking system to track recipient agencies and Regional Food Banks activities in the Web Supply Chain Management system and maintaining supporting documents. Material Weakness	10.565 10.568 (N) USDA	A. Agree B. Agree C. Agree	A. Implemented B. 12/2022 C. 12/2022	Andrea Eurich 720-672-5890
2022-080	III-128	The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the Foster Care Title IV-E program (Program) eligibility requirements by ensuring that county caseworkers are appropriately trained on Program requirements. This should include training all caseworkers that work on the Program at a frequency that ensures that new caseworkers receive comprehensive training within a reasonable timeframe after hire, and requiring that there is at least one representative from each county in attendance for Department-provided training. Material Weakness	93.658 (E) HHS	Agree	6/2024	Andrea Eurich 720-672-5890
2022-081	III-131	The Department of Human Services (Department) should ensure that it complies with the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for the Department of Health and Human Services' (HHS) Foster Care Title IV-E program. The Department should work with HHS to obtain documented approval for its current approach. Otherwise, the Department must report its subawards in accordance with FFATA regulations. Material Weakness	93.658 (L) HHS	Agree	12/2023	Andrea Eurich 720-672-5890

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-082	III-135	The Department of Human Services (Department) should ensure that it provides accurate <i>CB-496, Title IV-E Programs Quarterly Financial Reports</i> (OMB No. 970-0205) (Report) to the federal Department of Health and Human Services for the Foster Care Title IV-E program. This should include periodically updating its Report procedures to ensure they agree to the federal program reporting requirements. Material Weakness	93.658 (L) HHS	Agree	1/2024	Andrea Eurich 720-672-5890
2022-083	III-137	The Department of Human Services should improve access management IT general controls over Trails, its statewide automated child welfare information system, by (a) implementing the recommendation noted in Part A of the confidential finding and (b) implementing the recommendation noted in Part B of the confidential finding. Significant Deficiency	93.658 (A) (B) (E) (L) (N) HHS	A. Partially Agree B. Partially Agree	A. 12/2023 B. 9/2023	Andrea Eurich 720-672-5890
Department of Labor and Employment						
2022-016	II-78	The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) benefit payments due from and owed to the Department at fiscal year end and ensure estimated amounts recorded are accurate by (a) reviewing the MyUI+ reports provided by the vendor to ensure that the reports include the information requested by the Department, and agree to the documented methodology in Part B of this recommendation; and (b) continuing to update, implement, and formally document its accounting methodology for estimates at year end. This should include incorporating the criteria and specific reports that should be used for calculating estimated receivables and payables for UI benefit payments, and updating its methodology to include its conclusions and any reasoning for not recording an estimate for claims on fraud hold at fiscal year end or any other claims. Material Weakness	N/A	A. Agree B. Agree	A. 12/2023 B. 12/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-017	II-82	The Department of Labor and Employment should strengthen its internal controls over its preparation of its Exhibit K1, <i>Schedule of Federal Assistance</i>, by (a) ensuring staff perform adequate supervisory reviews over its Exhibit K1 and supporting spreadsheet in order to ensure the Exhibit K1 is accurate, complete, and in accordance with the Office of the State Controller's (OSC) Instructions prior to submitting the Exhibit K1 to the OSC, and (b) instituting an adequate supervisory review of the accounting transactions used to help prepare the Exhibit K1 to ensure they are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system. Significant Deficiency	N/A	A. Agree B. Agree	A. 12/2023 B. 12/2023	N/A
2022-018	II-85	The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should work together to improve the overall control environment and computer operations general controls by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 4/2023 B. 4/2023	N/A
2022-019	II-86	The Department of Labor and Employment should strengthen its internal controls over financial reporting by (a) continuing to develop, document, and implement policies and procedures for its accounting processes. These policies should require its staff to perform an adequate review of its financial accounting and reporting information; perform sufficient reviews of legislation and ensure it receives transfers from other state departments; and perform routine reconciliations between its bank account balances and balances recorded in the Colorado Operations Resource Engine (CORE) throughout the year, and at fiscal year end; (b) performing an adequate review of its transactions prior to posting in CORE to ensure accounting entries are accurate, (c) performing routine reconciliations between its bank account balances and balances recorded in CORE throughout the year, and at fiscal year end to identify, investigate, and correct reconciling items in a timely manner; and (d) continuing to train existing and new employees on transaction posting and exhibit preparation to allow for appropriate transition when turnover occurs. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree	A. 3/2023 B. 3/2023 C. 3/2023 D. 3/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-020	II-86	The Department of Labor and Employment should reprioritize staff in working with the Governor's Office of Information Technology and the Colorado Labor and Employment Accounting Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR system by (a) implementing the recommendation within Part A of the confidential finding, (b) implementing the recommendation within Part B of the confidential finding, (c) implementing the recommendation within Part C of the confidential finding, (d) implementing the recommendation within Part D of the confidential finding, (e) implementing the recommendation within Part E of the confidential finding, (f) implementing the recommendation within Part F of the confidential finding, and (g) implementing the recommendation within Part G of the confidential finding. Material Weakness	N/A	A. Agree B. Agree C. Agree D. agree E. Agree F. Agree G. Agree	A. 10/2023 B. 10/2023 C. 10/2023 D. 7/2022 E. 10/2023 F. 10/2023 G. 7/2022	N/A
2022-021	II-86	The Department of Labor and Employment should improve computer operation controls over the Colorado Labor and Employment Accounting Resource (CLEAR) system and ensure compliance with Colorado Information Security Policies by (a) implementing the recommendation as noted in Part A of the confidential finding, (b) implementing the recommendation as noted in Part B of the confidential finding, and (c) implementing the recommendation as noted in Part C of the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 7/2022 B. 7/2022 C. 7/2022	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-070	III-87	The Department of Labor and Employment (Department) should strengthen its internal controls over Unemployment Insurance (UI) program integrity holds by (a) ensuring all fraud holds are properly investigated and documented with a log note in Salesforce that explains the rationale for releasing the claim, prior to releasing the claim in MyUI+, (b) adequately reviewing claims for a fraud indicator to ensure the hold is sent to the appropriate UI section for resolution, (c) ensuring Department staff are given the appropriate access in MyUI+ to prevent individuals from clearing fraud holds inappropriately and periodically monitoring access to ensure access levels remain appropriate, (d) instituting policies and procedures over management override of internal controls related to UI claims and providing staff training on those policies and procedures. This should include ensuring that UI staff are aware of the importance of following all procedures related to fraud holds and that any inappropriate requests or pressures are communicated through the appropriate channels; and (e) updating its current policies and procedures to require segregation of duties between the investigation of a fraud hold and the release of a fraud hold in MyUI+ to ensure more than one person is involved in the fraud hold process from beginning to end. Material Weakness	17.225 (A) DOL	A. Agree B. Agree C. Agree D. Agree E. Disagree	A. 7/2024 B. 7/2024 C. 7/2024 D. 7/2023 E. N/A	Paulina Delora 303-318-8101
2022-071	III-92	The Department of Labor and Employment should implement appropriate internal controls and related processes, such as detailed reviews of federal grant agreements, over the Employment Service Cluster to ensure that it is aware of, and in compliance with all federal reporting requirements, including requirements under the Federal Funding Accountability and Transparency Act of 2006. Material Weakness	17.207 (L) DOL	Agree	2/2023	Paulina Delora 303-318-8101

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-072	III-98	The Department of Labor and Employment (Department) should improve its overall Information Technology (IT) governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ and Connecting Colorado information systems by (a) formalizing and communicating to Department staff and the Department's IT service providers' IT policies that comply with the Business Owner requirements listed within the Governor's Office of Information Technology's (OIT) March 2022 Colorado Information Security Policies (Security Policies). As an option, the Department could formally adopt the October 2021 Security Policies, identify any gaps between the October 2021 and March 2022 versions, and then formalize and communicate policies that address the identified gaps, (b) formalizing and communicating IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies; (c) formalizing a vendor management process that ensures the Department's IT service providers are held accountable to contract provisions requiring compliance with Colorado Information Security Policies and IT policies and procedures formalized in recommendation Parts A and B. This should include a review of the Department's current external IT service providers' contracts and a determination of whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B; (d) implementing recommendation Part D as noted in the confidential finding, and (e) implementing recommendation Part E as noted in the confidential finding. Significant Deficiency	17.207 17.225 17.801 (A) (L) DOL	A. Agree B. Agree C. Agree D. Agree E. Agree	A. 7/2023 B. 7/2023 C. 12/2023 D. 6/2023 E. 6/2023	Paulina Delora 303-318-8101

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-073	III-100	The Department of Labor and Employment should strengthen its internal controls over federal reporting by developing, formally documenting, and implementing policies for completing its federal reports for the Unemployment Insurance program. These policies should require the workbooks used to prepare the reports to be protected and a supervisory review occur prior to submitting the reports to the federal government. Significant Deficiency	17.225 (L) DOL	Agree	3/2023	Paulina Delora 303-318-8101
Department of Local Affairs						
2022-022	II-89	The Department of Local Affairs (Department) should strengthen its internal controls over its fiscal year-end accounting to ensure expenditures are recorded in the correct year. This should include (a) developing and implementing policies and procedures regarding steps that accounting staff must take at fiscal year end to record estimates for services provided but not billed to the Department by fiscal year end and portions of invoices that relate to services provided in an earlier or subsequent fiscal year, and (b) ensuring that staff are appropriately trained on the policies and procedures developed in Part A of this recommendation. Significant Deficiency	N/A	A. Agree B. Agree	A. 9/2022 B. 9/2022	N/A
2022-074	III-104	The Department of Local Affairs (Department) should implement internal controls to ensure it complies with federal regulations, specifically for activities allowed or unallowed and allowable costs/cost principles, for any new federal funds it receives, such as the Coronavirus Relief Fund. This should include developing and implementing policies and procedures that include a requirement that Department staff review and maintain records supporting the expenditures charged to the federal program. Significant Deficiency	21.019 (A) (B) USDT	Agree	9/2022	Beulah Messick 719-850-1946

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2022-075	III-106	The Department of Local Affairs (Department) should strengthen its internal controls to ensure it complies with waiting list requirements for the federal Section 8 Housing Choice Vouchers and Mainstream Vouchers programs. Specifically, this should include the Department developing and providing a training plan for its contractors that covers all of the programs' requirements on an ongoing basis. In addition, the Department should ensure its new employees are trained and able to properly run the waiting list in accordance with the Department's policies and procedures, which includes ensuring the waiting list is properly updated for new applicants and addressing unused vouchers prior to making waiting list selections. Significant Deficiency	14.871 14.879 (N) HUD	Agree	2/2023	Beulah Messick 719-850-1946
Department of Military and Veterans Affairs						
2022-023	II-97	The Department of Military and Veterans Affairs should improve its internal controls over financial accounting and reporting by (a) developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the Office of the State Controller (OSC), (b) instituting a supervisory review to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system, the Exhibit K1, <i>Schedule of Federal Assistance</i>, is accurate and complete, and all required exhibits are properly and timely reported to the OSC; (c) cross-training accounting personnel in regard to the preparation and review of exhibits, so that in the event of turnover, the controls will continue to operate as designed; and (d) archiving documentation to support implementation of accounting standards. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree	A. 12/2023 B. 12/2023 C. 12/2023 D. 12/2023	N/A

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Department of Personnel & Administration						
2022-024	II-108	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following: (a) reviewing and updating its current process for posting annual fiscal year-end payroll adjustments and labor allocation entries in the Colorado Operations Resource Engine (CORE) to apply the knowledge gained during the Fiscal Year 2022 closing process to ensure these postings are performed accurately, in a timely manner, and in compliance with the statutory close date going forward; (b) formalizing an effective implementation planning process for future Governmental Accounting Standards Board (GASB) statements to ensure an accurate and timely adoption, and communicating this plan to state entities. This implementation planning process should include, for example, estimated timetables, checklists, and/or data collection methods to ensure the OSC obtains the necessary financial information from departments prior to the beginning of the fiscal year when the applicable GASB statement goes into effect; and (c) working with the Governor's Office of Information Technology to formalize and document IT policies and procedures, including those related to access management to ensure the Gravity system complies with Colorado Information Security Policies, and meets management's expectations. This should also include working with State entities to determine the appropriate number of user access needed for Gravity and communicating these IT policies and procedures on Gravity access and usage to State entities. Material Weakness	N/A	A. Agree B. Agree C. Agree	A. 8/2023 B. 6/2023 C. 12/2023	N/A

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2022-025	II-114	The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its internal controls related to the American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements—System and Organization Controls (SOC) 1, Type II (SOC 1) reports by (a) updating the OSC's SOC-related procedures to include a completeness check of Information Technology (IT) systems by the OSC staff that ensures staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing department- and Institution of Higher Education (IHE)-provided information to ensure all financially-significant IT systems are identified and assessed for risk, and that SOC 1 reports are obtained and reviewed timely, (b) ensuring staff comply with the OSC's procedure to follow-up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems and assesses the impact on the State's financial statements; and (c) establishing and implementing a formal review process over the OSC's SOC 1 risk assessment process to ensure all of the State's financially significant IT systems are assessed for risk, that SOC 1 reports are obtained and reviewed, and that all required follow-up actions are performed. Material Weakness	N/A	A. Agree B. Agree C. Agree	A. 6/2023 B. 6/2023 C. 6/2023	N/A
2022-026	II-118	The Department of Personnel & Administration should strengthen its internal controls over its classification of its year-end liabilities for financed purchased agreements by instituting an adequate supervisory review of the fleet accounting transactions used to help prepare the Exhibit C1 and F1 to ensure that they are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system, and properly reported to the Office of the State Controller. Significant Deficiency	N/A	Agree	11/2022	N/A

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2022-027	II-120	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following (a) strengthening the OSC's existing processes for preparing and reviewing the State's Financial Statements and Annual Financial Report. These processes should include requiring detailed reviews prior to the issuance of the Financial Statements and Annual Financial Report, respectively, to allow for significant issues, such as those identified in the audit, to be detected and corrected prior to issuance; (b) posting annual fiscal year-end payroll adjustments and labor allocation entries in the Colorado Operations Resource Engine in a timely manner and in compliance with statutory close, (c) improving the OSC's existing policies and procedures over its review of Standalone Financial Statements and the Exhibit J. These policies and procedures should include sufficient details and requirements on the OSC's processes related to timely obtaining and reviewing the Exhibit Js and Standalone Financial Statements, including any that were not provided by the applicable deadline, prior to its statutorily-required submission to the Governor and General Assembly on September 20, (d) ensuring that new Governmental Accounting Standards Board (GASB) statements are implemented in a timely manner, including that any related changes to the financial accounting system, such as updates to the Chart of Accounts, are made at the beginning of the fiscal year when the applicable statement goes into effect, and (e) providing expanded, detailed training to the State's departments, agencies, and higher education institutions on the completion and submission of exhibits in order to reduce exhibit errors and delays to the completion of the financial statements. This should include a mechanism to evaluate errors found in prior years' exhibits, and provide training with instructions on steps for departments to take to prevent those errors and exhibit revisions in the current year. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree	A. Implemented B. N/A C. 12/2023 D. N/A E. N/A	N/A

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Department of Public Health & Environment						
2022-028	II-126	The Department of Public Health and Environment (Department) should strengthen its internal controls to ensure that its inventory is properly tracked and safeguarded by (a) retaining documentation of the inventory counts performed by Department staff with sufficient detail of the date of the count, the inventory counted, and unit of measurement used when counting inventory; (b) retaining documentation of the cost of inventory, including estimated acquisition cost for inventory donated to the Department; (c) implementing a policy that requires all inventory of the Department to be tracked in a consistent manner within the same tracking system and requiring that monthly inventory counts are performed and reconciled timely to the inventory records with documented approval of the inventory count by a second individual, and (d) ensuring the external contractor counts all inventory rather than a sample of inventory. Significant Deficiency	N/A	A. Agree B. Agree C. Agree D. Agree	A. 6/2023 B. 6/2023 C. 6/2023 D. 6/2023	N/A
2022-029	II-131	The Colorado Department of Public Health and Environment (Department) should strengthen its internal controls over financial reporting by documenting and implementing the procedures necessary to prepare the Department's financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine (CORE), State accounting system. These procedures should specifically include the process to incorporate diagnostics for all periods (including post-closing periods) to identify errors in revenue recognition compared to federally funded expenditures. Significant Deficiency	N/A	Agree	6/2023	N/A
Department of Public Safety						
2022-030	II-138	The Colorado Department of Public Safety (Department) should strengthen its internal controls over financial reporting by following its established procedures for preparing the Department's financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine (CORE), the State's accounting system. This includes ensuring that staff incorporate diagnostics for all periods—including post-closing periods—to identify errors in revenue recognition, and provide more open and regular communication with departments that receive reimbursements for federally-funded expenditures through the Department. Material Weakness	N/A	Agree	6/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Regulatory Agencies						
2022-031	II-140	The Department of Regulatory Agencies should improve its internal controls over financial reporting to ensure the timely entry of fiscal year-end financial activity into the Colorado Operations Resource Engine and accurate reporting of financial information by developing and implementing policies and procedures for reinsurance payments made through the Colorado Reinsurance Program. Material Weakness	N/A	Agree	12/2022	N/A
Department of Revenue						
2022-032	II-147	The Department of Revenue (Department) should strengthen its internal controls over its fiscal year-end accruals process by ensuring an adequate supervisory review process is in place over the accruals and supporting workbooks before the accruals are recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department should also revise its accruals policies and procedures to ensure they are accurate and require that supervisory staff review for formula errors as part of their review. Significant Deficiency	N/A	Agree	6/2023	N/A
2022-033	II-150	The Department of Revenue should prioritize staffing and improve governance, information security, and computer operations IT controls' compliance with IRS's Publication 1075 or Colorado Information Security Policies, where applicable, by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, and (c) implementing recommendation Part C as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 6/2023 B. 6/2023 C. 6/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Transportation						
2022-035	II-162	The Department of Transportation (Department) should improve its internal controls over financial reporting and ensure its accounting information is accurately reported and managed by (a) strengthening its policies and procedures related to revenues and accounts receivables. This should include implementing policies and procedures, including required supervisory reviews, related to revenue recognition processes to ensure that appropriate revenue recognition criteria are met before booking revenue and the related accounts receivable, and requiring periodic reviews of the aging of accounts receivables to improve their collectability; (b) strengthening its policies and procedures related to accounts payable. This should include establishing a requirement that Department staff compare fiscal year end accounts payable estimates to amounts paid to the Department after fiscal year end and through a time period that is reasonably close to when the State's audited financial statements are available to be issued, in order to ensure that actual results are reasonable and any necessary adjustments are made timely; (c) implementing a detailed process to fully evaluate the required implementation of any new accounting standards and to provide the results of the analysis to the Office of the State Controller timely; and (d) implementing a detailed review process over information reported to the Office of the State Controller and auditors, to ensure exhibits are accurate, complete, and submitted by the deadline and that supporting documentation provided to the auditors agree to the information recorded in the Department's accounting system Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree	A. 7/2023 B. 9/2023 C. 8/2023 D. 8/2023	N/A
2022-036	II-166	The Colorado Department of Transportation should strengthen IT internal controls by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 6/2023 B. 8/2023	N/A
2022-038	II-170	The Statewide Bridge and Tunnel Enterprise (BTE) should improve internal controls over its fiscal year-end accounts payable accruals by implementing a reconciliation and review between the accounts payable estimate and actual amount and, if necessary, recording adjusting entries for any significant differences. Significant Deficiency	N/A	Agree	8/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-039	II-171	The Department of Transportation's Accounting Division should strengthen its internal controls over fiscal year-end reconciliations and exhibit preparations, including supervisory reviews, to ensure it meets the Office of the State Controller's (OSC) financial reporting deadlines by (a) following the OSC's year-end closing schedule to ensure timely year-end reconciliations and supervisory reviews prior to deadlines, (b) assigning backup responsibilities for exhibit preparation and reviews to staff to allow for appropriate segregation of duties and reviews and appropriate delegation when turnover occurs, (c) training employees on exhibit preparation and due dates for each exhibit, and (d) ensuring exhibits are reviewed prior to submission to the OSC. Significant Deficiency	N/A	A. Agree B. Agree C. Agree D. Agree	A. N/A B. 10/2022 C. 10/2022 D. N/A	N/A
2022-040	II-171	The Department of Transportation's Colorado Bridge and Tunnel Enterprise should strengthen its internal controls over exhibit preparation and review by (a) assigning back-up responsibilities for exhibit preparation and review to staff to allow for appropriate segregation of duties and review and appropriate delegation when turnover occurs, (b) appropriately training employees on exhibit preparation and reviews, and (c) ensuring exhibits are reviewed prior to submission to the Office of the State Controller. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 10/2022 B. Implemented C. 10/2022	N/A
2022-041	II-171	The Department of Transportation's Colorado High Performance Transportation Enterprise should strengthen its internal controls over exhibit preparation and review by (a) assigning back-up responsibilities for exhibit preparation and review to staff to allow for appropriate segregation of duties and review and appropriate delegation when turnover occurs, (b) appropriately training employees on exhibit preparation and reviews, and (c) ensuring exhibits are reviewed prior to the submission to the Office of the State Controller. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 10/2022 B. Implemented C. 10/2022	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-076	III-111	The Department of Transportation should strengthen internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Highway Planning and Construction program by (a) updating its current subrecipient monitoring and risk assessment policy to clarify the frequency in which a risk assessment is required to be completed or updated, as applicable for contracts that span multiple fiscal years, as well as direction regarding when it is acceptable to forgo performing a risk assessment and updating the policy to address the nature in which subrecipient programmatic and financial reports are reviewed; and (b) providing training to staff responsible for subrecipient monitoring activities related to the policies updated in Part A. of the finding. Material Weakness	20.205 (M) DOT	A. Agree B. Agree	A. 11/2023 B. 11/2023	Lori Copeland 303-757-9557
2022-077	III-115	The Department Transportation (Department) should strengthen its internal controls and processes over and ensure that it complies with federal Cash Management Improvement Act requirements for the federal Highway Planning and Construction Program (Program) by (a) ensuring that Department personnel responsible for preparing and reviewing the cash draw requests are adequately informed of the draw pattern applicable for the current fiscal year, including any federally-approved changes that occur during the year; and (b) establishing procedures that specify draw request dates in relation to Program expenditures that ensure required draw patterns are met. Material Weakness	20.205 (C) DOT	A. Agree B. Agree	A. 3/2023 B. 3/2023	Lori Copeland 303-757-9557

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2022-078	III-117	The Department of Transportation (Department) should ensure that it improves its internal controls over, and complies with, federal Formula Grants for Rural Areas and Tribal Transit Program requirements for subrecipient monitoring by (a) ensuring that subrecipient monitoring policies and procedures are centralized, condensed, and available to all personnel who are responsible for performing subrecipient monitoring activities. The policies and procedures should clearly list responsibilities for each division within the Department and be inclusive of all monitoring activities performed and contain clear directives for acting on subrecipients' failure to comply with requirements, including providing its single audit report, by assessing possible impacts from the noncompliance and instituting appropriate alternative procedures; and (b) implementing a process for analyzing its contracted entities during the contracting and awarding process by reviewing the nature and terms of contracts, separately identifying the contracted entities as vendors or subrecipients, and recording the contract expenditures appropriately based on this assessment. Significant Deficiency	20.509 (M) DOT	A. Agree B. Agree	A. 7/2022 B. 7/2022	Lori Copeland 303-757-9557
Department of Treasury						
2022-079	III-123	The Department of the Treasury (Treasury) strengthened its internal controls with DOLA's agreement to disseminate the necessary information to the subrecipients in compliance with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) at the earliest possible opportunity following receipt of the recommendation in the previous FYE's report as the monitoring and reporting for the Program could only be performed following the annual distribution of such funds which took place subsequent to FYE 2022. The Department will formalize an Interagency Agreement with DOLA and any other relevant parties, incorporating additional corrective action before the stated date above (June 30, 2023). Material Weakness	15.437 (M) DOI	Agree	6/2023	Charles Scheibe 303-866-5826

Compliance Requirements		Federal Entities	
A	Activities Allowed or Unallowed	USDA	Department of Agriculture
B	Allowable Costs/Cost Principles	DC	Department of Commerce
C	Cash Management	ED	Department of Education
E	Eligibility	DE	Department of Energy
F	Equipment and Real Property Management	DD	Department of Defense
H	Period of Performance	HHS	Department of Health and Human Services
I	Procurement and Suspension and Debarment	HUD	Department of Housing and Urban Development
L	Reporting	DOI	Department of the Interior
M	Subrecipient Monitoring	DOL	Department of Labor
N	Special Tests and Provisions	DOT	Department of Transportation
		USD'T	Department of Treasury
		NASA	National Aeronautics and Space Administration
		NSF	National Science Foundation



Appendix B



**Net Uncorrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2022
Increase (Decrease)**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ 67,952	\$ -	\$ 67,952	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ (1,526,306)	\$ -	\$ 3,251,743	\$ (1,718,627)	\$ 1,488,928	\$ (4,623,530)	\$ (75,180)
Human Services	\$ -	\$ -	\$ -	\$ -	\$ (4,910,214)	\$ -	\$ (4,910,214)
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ (85,142)	\$ -	\$ (85,142)
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Military and Veterans Affairs	\$ 34,850	\$ -	\$ 159,472	\$ (2,800)	\$ -	\$ 4,472	\$ 126,294
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ 7,845,000	\$ -	\$ -	\$ -	\$ 7,845,000	\$ -	\$ -
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ (5,187,691)	\$ -	\$ -	\$ -	\$ -	\$ (5,187,691)	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 1,208,493	\$ -	\$ 633,287	\$ -	\$ 1,240,077	\$ (2,008)	\$ 662,863
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 3,491,593	\$ -	\$ 2,072,345	\$ 2,194,723	\$ 15,360	\$ -	\$ 790,835
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ 5,933,891	\$ -	\$ 6,184,799	\$ 473,296	\$ 5,594,009	\$ (9,808,757)	\$ (3,490,544)

**Gross Uncorrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2022**

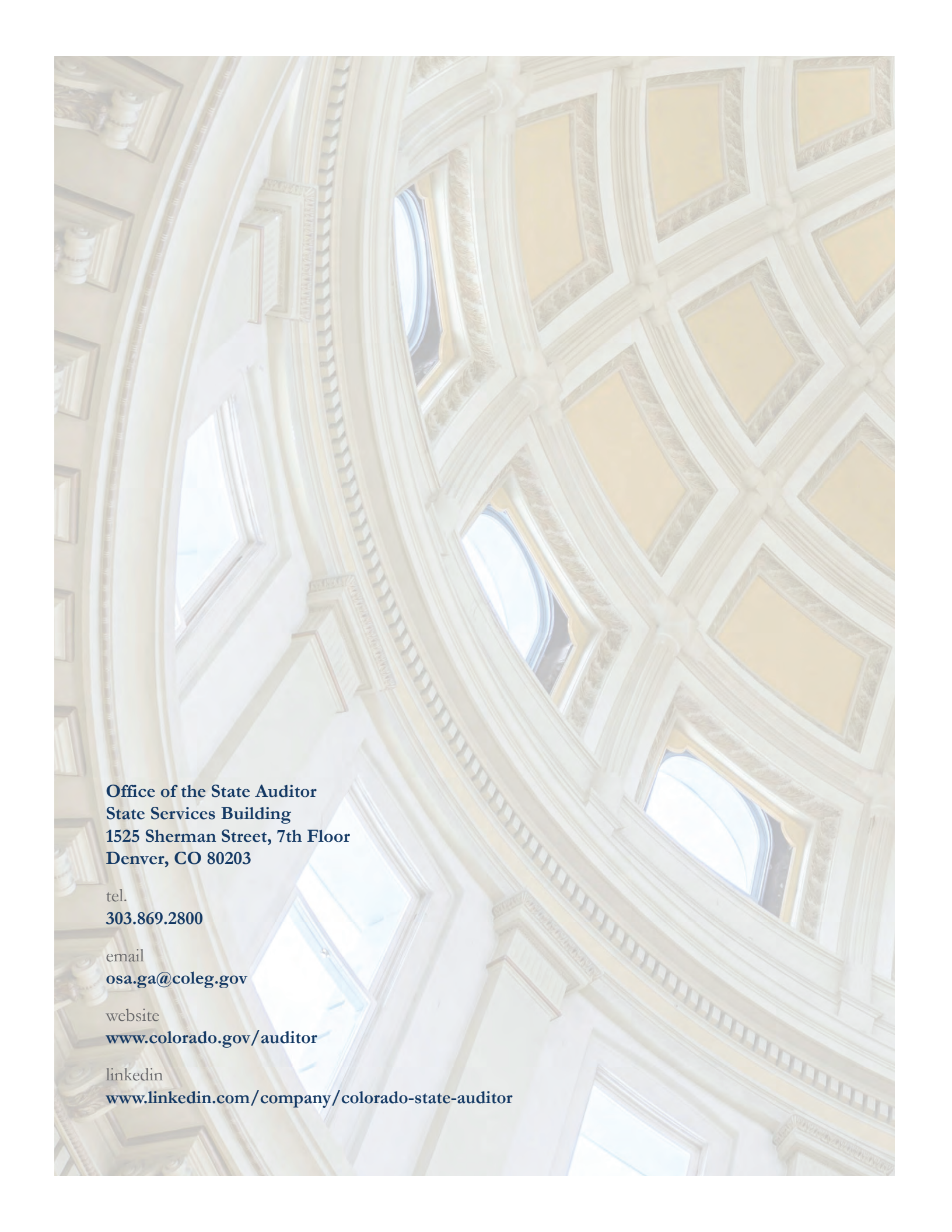
Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ 67,952	\$ -	\$ 67,952	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 23,049,214	\$ -	\$ 23,569,705	\$ 1,718,627	\$ 42,998,736	\$ 49,440,554	\$ 9,118,326
Human Services	\$ 1,273,610	\$ -	\$ 86,392	\$ -	\$ 5,729,824	\$ 584,308	\$ 5,126,914
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ 198,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,606
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ 85,142	\$ -	\$ 85,142
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Military and Veterans Affairs	\$ 303,292	\$ -	\$ 175,326	\$ 2,800	\$ -	\$ 339,270	\$ 366,066
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ 7,845,000	\$ -	\$ -	\$ -	\$ 7,845,000	\$ -	\$ -
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ 5,187,691	\$ -	\$ 10,375,383	\$ -	\$ -	\$ 5,187,691	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 3,236,268	\$ -	\$ 633,287	\$ 366,180	\$ 1,240,077	\$ 1,146,844	\$ 747,237
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 5,287,299	\$ -	\$ 14,147,543	\$ 2,194,723	\$ 15,360	\$ -	\$ 11,714,033
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 46,448,932	\$ -	\$ 49,055,588	\$ 4,282,330	\$ 57,914,139	\$ 56,698,667	\$ 27,356,324

**Net Corrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2022
Increase (Decrease)**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ 905,612	\$ -	\$ 828,803	\$ 77,622	\$ -	\$ (813)	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 896,407	\$ -	\$ (204,688)	\$ 1,074,105	\$ -	\$ 26,990	\$ -
Human Services	\$ 27,414	\$ -	\$ (51,348)	\$ -	\$ -	\$ -	\$ (78,762)
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ (139,558,429)	\$ -	\$ (191,301)	\$ -	\$ -	\$ (139,367,128)	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ -	\$ -	\$ (1,562,982)	\$ -	\$ -	\$ -	\$ (1,562,982)
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 344,948,736	\$ -	\$ 4,091,246	\$ -	\$ -	\$ 343,551,490	\$ 2,694,000
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ (84,188,707)	\$ -	\$ 20,454,965	\$ -	\$ -	\$ 119,696,321	\$ 15,879,993
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ 123,031,033	\$ -	\$ 23,364,695	\$ 1,151,727	\$ -	\$ 323,906,860	\$ 16,932,249

**Gross Corrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2022**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ 2,758,670	\$ -	\$ 848,427	\$ 1,718,279	\$ -	\$ 211,212	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 1,305,783	\$ -	\$ 204,688	\$ 1,074,105	\$ -	\$ 144,185	\$ -
Human Services	\$ 62,714	\$ -	\$ 51,348	\$ -	\$ -	\$ -	\$ 78,762
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ 211,625,201	\$ -	\$ 21,242,929	\$ -	\$ -	\$ 139,367,128	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,766,537
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ -	\$ -	\$ 171,470,874	\$ -	\$ -	\$ 16,249,646	\$ 1,932,067
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 344,976,192	\$ -	\$ 4,144,243	\$ -	\$ -	\$ 343,551,490	\$ 2,752,297
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 124,999,547	\$ -	\$ 25,966,677	\$ -	\$ -	\$ 119,696,321	\$ 20,663,451
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 685,728,107	\$ -	\$ 223,929,186	\$ 2,792,384	\$ -	\$ 619,219,982	\$ 268,193,114



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