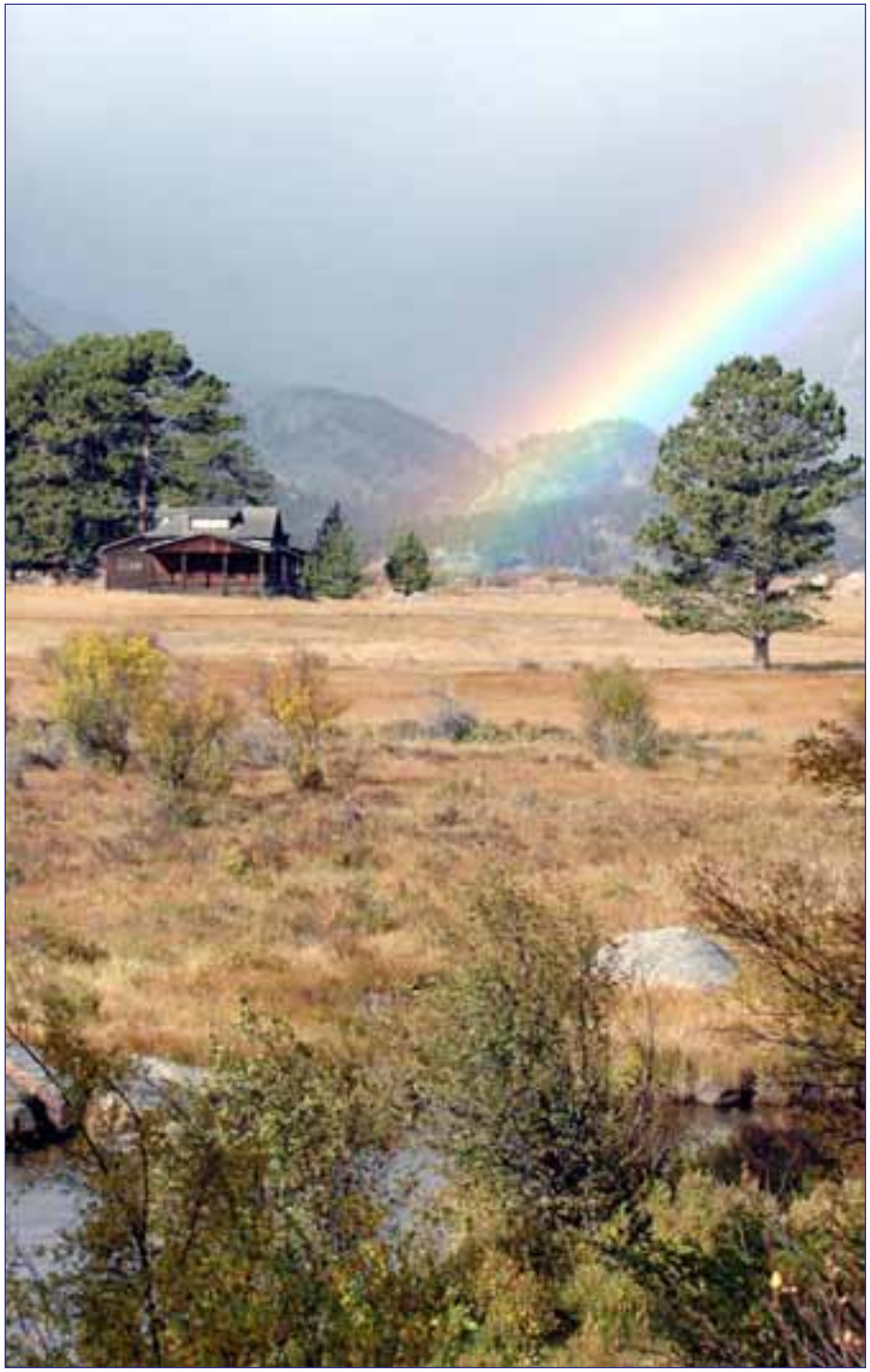
Single Audit Reports

LARIMER



COUNTY

COLORADO

Year Ended December 31, 2007

ANDERSON & WHITNEY

A Professional Corporation of
Certified Public Accountants

Independent Auditors' Report on Additional Information

Board of County Commissioners
Larimer County, Colorado

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Larimer County, Colorado, as of and for the year ended December 31, 2007, and have issued our report thereon dated June 10, 2008. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Larimer County, Colorado's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Anderson + Whitney P.C.

June 10, 2008

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LARIMER COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2007

	Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2007 Expenditures
	DEPARTMENT OF AGRICULTURE				
	PEST CONTROL:				
*	Poudre River Watershed Weed Control	10	2006-0105-011	05/06-11/07	$ 29,234
	State Department of Agriculture				
	PEST CONTROL:				
	Eradicating Mediterranean Sage	10.680	07BAA00278	04/07-10/07	4,000
	OPEN LANDS:				
	Hermit Park Defensible Space/Fuels Reduction	10.664	-	2007	2,990
	State Department of Natural Resources				
	PARKS:				
	Front Range Fuels Treatment Partnership	10.664	530908	04/07-09/08	49,000
					85,224
	State Department of Human Services				
	HUMAN SERVICES:				
**	Food Distribution Program	10.569	-	01/07-12/07	102,844
**	Food Stamp Program	10.551	-	01/07-12/07	15,133,103
**	Food Stamp Administration	10.561	-	01/07-12/07	1,223,462
**	Commodity Administration	10.568	-	01/07-12/07	21,082
					16,480,491
	State Department of Public Health and Environment				
	HEALTH AND ENVIRONMENT:				
	Special Supplemental Food Program for Women, Infants and Children (WIC)	10.557	WIC0700266	10/06-09/07	539,153
	Special Supplemental Food Program for Women, Infants and Children (WIC)	10.557	WIC0800453	10/07-09/08	189,352
	WIC Food Vouchers	10.557	-	01/07-12/07	2,169,866
					2,898,371
	Total Department of Agriculture				19,464,086
	DEPARTMENT OF HEALTH AND HUMAN SERVICES				
	State Department of Human Services				
	HUMAN SERVICES:				
	Special Programs for the Aging - Title III:		02A-89(FY 2007)	01/07-12/07	
	Area Plan Administration	93.044			60,096
	Part B	93.044			137,411
	Part C-1	93.045			122,884
	Part C-2	93.045			85,698
	Part D	93.043			7,207
	Part E	93.052			71,601
	Ombudsman	93.042			115,268
	Aging and Disability Resource Centers	93.048	07IHA000249	05/06-09/08	35,611
	Aging and Disability Resource Centers	93.779	07IHA000249	05/06-09/08	25,314
	Cash in lieu of commodities	93.053	-	01/07-12/07	56,199
**	Title IV-E FC	93.658	-	01/07-12/07	2,695,465
**	Child Support Enforcement:				
	Federal Income to Counties	93.563	-	01/07-12/07	1,910,706

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LARIMER COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2007

	Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2007 Expenditures
**	Child Care	93.596	-	01/07-12/07	$ 2,873,676
**	Family Preservation	93.556	-	01/07-12/07	133,457
**	Fatherhood Grant	93.086	-	01/07-12/07	28,847
**	Colorado Works	93.558	-	01/07-12/07	4,333,462
**	Title IV-E Independent Living	93.674	-	01/07-12/07	103,125
**	Community Services Block Grant (Title XX)	93.667	-	01/07-12/07	1,526,652
**	Child Welfare Services-Maintenance Assistance:				
	Title IV-B	93.645	-	01/07-12/07	139,893
**	Medicaid Title XIX: Child Services	93.778	-	01/07-12/07	1,354,904
**	Low-Income Energy Assistance Program (LEAP)	93.568	-	01/07-12/07	1,511,576
**	Adoption	93.659	-	01/07-12/07	653,744
**	Child Care and Development Block Grant	93.575	-	01/07-12/07	1,565,963
	IV-E Lump Sum	93.658	-	01/07-12/07	30,239
					19,578,998
	State Department of Local Affairs				
	HEALTH AND HUMAN SERVICES:				
	Community Services Block Grants:	93.569			
	CSBG-HHS		L6CSBG27	03/06-02/07	79,947
	CSBG-HHS		L7CSBG27	03/07-02/08	241,322
					321,269
	State Department of Health Care Policy & Financing				
	HEALTH AND ENVIRONMENT:				
	Medicaid Title XIX - EPSDT	93.778	UHA2107-9006	07/06-06/07	35,837
	Medicaid Title XIX - EPSDT	93.778	UHA2108-9024	07/07-06/08	33,776
					69,613
	HUMAN SERVICES:				
	Single Entry Point	93.778	-	01/07-12/07	445,702
	State Department of Public Health and Environment				
	HEALTH AND ENVIRONMENT:				
	Bioterrorism Public Health Preparedness	93.283	EPI0700045	09/06-08/07	123,939
	Bioterrorism Public Health Preparedness	93.283	EPI0800071	09/07-08/08	58,906
	Bioterrorism/Focus HAN	93.283	EPI0700045	09/06-08/07	4,680
	Bioterrorism/Focus HAN	93.283	EPI0800071	09/07-08/08	2,130
	Bioterrorism Pandemic Flu Preparedness Phase I	93.283	EPI0600288	05/06-06/07	20,238
	Bioterrorism Pandemic Flu Preparedness Phase II	93.283	EPI0700126	11/06-08/07	71,550
	Bioterrorism Pandemic Flu Preparedness Phase III	93.283	EPI0800094	11/07-08/08	6,054
	Chlamydia Testing	93.977	EPI0700175	01/07-12/07	4,644
	Family Planning and Expansion Services	93.217	FPP0800067	07/07-06/08	286,975
	Fetal Alcohol Syndrome	93.283	EPI0500145	10/06-09/07	15,516
	Handicapped Children's Program	93.994	MCH0700385	10/06-09/07	48,793
	Handicapped Children's Program	93.994	PSD0800435	10/07-09/08	18,404
	Immunization Action (CDC)	93.268	IMM0600153	01/07-06/07	18,580
	Immunization Action (CDC)	93.268	IMM0800029	07/07-12/07	23,580
	Medical Reserve Corps	93.008	EPI07000074	01/07-08/07	10,000

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LARIMER COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2007

	Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2007 Expenditures
	Maternal and Child Health Services Block Grant:	93.994			
	Child Health		MCH0700385	10/06-09/07	$ 24,622
	Child Health		PSD0800464	10/07-09/08	9,242
	Maternity Assistance Program		MCH0700385	10/06-09/07	74,802
	Maternity Assistance Program		PSD0800464	10/07-09/08	23,901
	Preventive Health Block	93.991	ADM0700022	03/07-02/08	21,952
	Tuberculosis Control Program	93.991	EPI05000006	07/06-06/07	267
	West Nile Virus Prevention	93.283	EPI07000208	05/07-12/07	17,991
	Family Planning Services	93.217	-	01/07-12/07	4,129
	VFC value of vaccines	93.268	-	01/07-12/07	269,533
					1,160,428
Total Department of Health and Human Services					21,576,010
DEPARTMENT OF HOMELAND SECURITY					
	State Department of Local Affairs				
	GENERAL:				
	Civil Defense	97.042	7EM07L36	10/06-06/08	28,100
	Living with Wildfire Safety	97.042	7EMHO636	05/07-09/07	3,500
(1)	Emergency Snow Removal / FEMA EM 3270 CO	97.036	7EM79B36	12/06	23,311
					54,911
	FAIR:				
(1)	Emergency Snow Removal / FEMA EM 3270 CO	97.036	7EM79B36	12/06	15,583
	ROAD AND BRIDGE:				
(1)	Emergency Snow Removal / FEMA EM 3270 CO	97.036	7EM79B36	12/06	38,674
	GENERAL IMPROVEMENT DISTRICTS AND PUBLIC IMPROVEMENT DISTRICTS:				
(1)	Emergency Snow Removal / FEMA EM 3270 CO	97.036	7EM79B36	12/06	2,572
Total Department of Homeland Security					111,740
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
	State Department of Local Affairs				
	HEALTH AND HUMAN SERVICES:				
	Community Development Block Grants:				
	Emergency Shelter Grant	14.228	H6CDBG06041G	07/06-06/07	21,389
	Emergency Shelter Grant	14.228	H8CDBG07044G	07/07-12/07	65,097
	Home Investment	14.228	H5CDB04049G	08/04-08/06	1,963
	Home Investment	14.239	H8CDB07040G	10/06-06/08	138,764
	Salud Health Care Center	14.228	F06CDBG05006	01/07-12/07	21,785
Total Department of Housing and Urban Development					248,998
DEPARTMENT OF INTERIOR					
	GENERAL:				
*	Law Enforcement	15.000	02FC601667	09/01-09/07	347,876
	PARKS:				
*	Resource Management Plan	15.916	05FC601972	04/05-09/10	178,380
*	Homeland Security	15.BBC	02FC601621	10/01-09/07	12,843
*	Integrated Pest Management Plan for Noxious Weeds	15.BBX	05FG601992	04/05-09/09	48,530
					239,753
Total Department of Interior					587,629

Continued on next page

LARIMER COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2007

	Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2007 Expenditures
	DEPARTMENT OF JUSTICE				
	GENERAL:				
*	Edward Byrne Memorial Justice Assistance Grant	16.580	2006-DD-BX-0510	07/06-12/07	$ 145,726
*	Edward Byrne Memorial Justice Assistance Grant	16.738	27-DJ-06-5-1	10/07-09/08	2,930
					148,656
	HEALTH AND HUMAN SERVICES:				
*	Edward Byrne Memorial Justice Assistance Grant	16.580	2007-DD-BX-0712	10/07-09/08	137
	State Department of Public Safety:				
	GENERAL:				
	Victim of Crime Act	16.575	24-VA-8-111	01/07-12/07	50,831
	Victim of Crime Act	16.575	25-VA-8-113	01/07-12/07	23,284
	Violence Against Women Act	16.588	26-VW-8-50	04/07-03/08	35,182
					109,297
	COMMUNITY CORRECTIONS:				
	Residential Substance Abuse Treatment	16.593	2005-RT-BX-0004	10/06-09/07	10,174
	Residential Substance Abuse Treatment	16.593	2005-RT-BX-0004	10/07-09/08	14,100
	Edward Byrne Memorial Justice Assistance Grant	16.738	2005-DJ-BX-0539	10/06-09/07	94,164
					118,438
	HEALTH AND HUMAN SERVICES:				
	Juvenile Accountability Incentive Block Grant	16.523	2005-JB-FX-0034	10/06-09/07	17,137
	Juvenile Accountability Incentive Block Grant	16.523	2006-JB-FX-0012	10/07-09/08	5,490
					22,627
	Total Department of Justice				399,155
	DEPARTMENT OF LABOR				
	State Department of Labor and Employment				
	WORKFORCE CENTER:				
	Workforce Investment Act:				
	Unemployment Re-employment	17.207	PY2005/2010	07/05-06/10	19,970
	TAA Discretionary	17.207	PY2005/2010	07/05-06/10	36,442
	Wagner-Peyser Base	17.207	PY2005/2010	07/05-06/10	677,135
	Wagner-Peyser Governor's Summer Job Hunt	17.207	PY2005/2010	07/05-06/10	32,000
	Computer Basics	17.207	PY2005/2010	07/05-06/10	10,150
	One-on-One	17.207	PY2005/2010	07/05-06/10	21,886
	Unemployment Insurance	17.225	PY2005/2010	07/05-06/10	28,233
	Adult	17.258	PY2005/2010	07/05-06/10	103,273
	Youth	17.259	PY2005/2010	07/05-06/10	453,507
	Rapid Response	17.260	PY2005/2010	07/05-06/10	95,370
	Dislocated Worker	17.260	PY2005/2010	07/05-06/10	840,449
	Vets DVOP	17.801	PY2005/2010	07/05-06/10	19,561
	Vets LVER	17.804	PY2005/2010	07/05-06/10	11,041
	State Department of Local Affairs				
	Training Resources and Incentive Networks (TRAIN)	17.266	L7DPNLC	07/06-06/07	28,696
	Training Resources and Incentive Networks (TRAIN)	17.266	L8DPNLC	07/07-06/08	15,203
	Training Resources and Incentive Networks (TRAIN)	17.266	REHB0803	12/07-06/12	3,394

Continued on next page

LARIMER COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2007

Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2007 Expenditures
TRAIN 10% - Continuing Improvements Management	17.260	07WF17LC	12/06-09/07	$ 44,740
TRAIN 10% - Continuing Improvements Management	17.260	08WF26LC	11/07-10/08	3,712
TRAIN 10% - Business Services	17.260	07WF30LC	02/07-06/08	110,212
TRAIN 10% - Enhanced Summer Services	17.260	07WF36LC	02/07-06/08	64,851
TRAIN 10% - Agency Marketing	17.260	08WF07LC	08/07-07/08	23,271
Total Department of Labor				2,643,096
DEPARTMENT OF TRANSPORTATION				
State Department of Transportation				
COMMUNITY CORRECTIONS:				
Public Transportation	20.509	07-HTD-00089	03/07-12/07	46,109
HEALTH AND HUMAN SERVICES:				
Public Transportation	20.509	06-HTD-00082	01/06-12/07	184,393
Rural Transit Coordinating	20.509	06-HTD-00017	06/06-12/07	16,859
				201,252
Total Department of Transportation				247,361
ENVIRONMENTAL PROTECTION AGENCY				
State Department of Public Health and Environment				
HEALTH AND ENVIRONMENT:				
Air Pollution PM10	66.605	AIR0700155	01/07-06/07	3,564
Air Pollution PM2.5	66.606	AIR0700155	01/07-06/07	3,102
Air Pollution PM2.5	66.606	AIR0800134	07/07-06/08	3,271
Total Environmental Protection Agency				9,937
Total Expenditures of Federal Awards				$ 45,288,012

Explanatory Notes:

* Direct Federal Assistance Programs

** Federal Share Computed Using Percentages Provided by the State Department of Human Services

(1) The expenditures for this grant were expended in 2006.

The County has no significant subrecipients.

The accompanying schedule of expenditures of federal awards is a summary of the activity of the County's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

ANDERSON & WHITNEY

A Professional Corporation of
Certified Public Accountants

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*

Board of County Commissioners
Larimer County, Colorado

We have audited the financial statements of Larimer County as of and for the year ended December 31, 2007, and have issued our report thereon dated June 10, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

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

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Compliance and Other Matters

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

We noted other matters involving internal control over financial reporting that we have reported to the County in a separate letter dated June 10, 2008.

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

Anderson + Whitney P.C

June 10, 2008

ANDERSON & WHITNEY

A Professional Corporation of
Certified Public Accountants

Report on Compliance with Requirements Applicable to Each Major Program
and Internal Control Over Compliance in Accordance with OMB Circular A-133

Board of County Commissioners
Larimer County, Colorado

Compliance

We have audited the compliance of Larimer County, Colorado with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. Larimer County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Larimer County's management. Our responsibility is to express an opinion on Larimer County's compliance based on our audit.

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

In our opinion, Larimer County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2007-1 through 2007-3.

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

Internal Control Over Compliance

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

A control 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

Anderson + Whitney P.C.

June 10, 2008

LARIMER COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2007

SUMMARY OF AUDITORS' RESULTS

➢ Type of report issued on financial statements	Unqualified
➢ Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified	None reported
➢ Noncompliance material to the financial statements noted	No
➢ Internal control over federal awards:	
Material weaknesses identified	No
Significant deficiencies identified	None reported
➢ Type of report issued on major programs	Unqualified
➢ Audit findings disclosed	None under .510(a). See others below.
➢ Major programs	10.557 Women, Infants and Children 93.558 Temporary Assistance for Needy Families; Colorado Works 93.658 Foster Care Title IV-E 93.778 Medicaid Title XIX 93.667 Community Services Block Grant
➢ Dollar threshold between Type A and Type B programs	$1,358,640
➢ Low-risk auditee	Yes

FINDINGS RELATED TO FINANCIAL STATEMENTS

- None Reported

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

- **FINDING 2007-1:**

  CFDA 10.557 Women, Infants and Children (WIC)

  Criteria: *Eligibility* – Per State letter WC-99-16-P, applicants not certified under adjunctive eligibility provisions must present documentation of income.

  Condition: The County is not consistently applying State procedures for documenting income eligibility.

  Questioned Costs: There are no questioned costs as the amounts cannot be quantified.

Context: Two of 25 files tested indicated that documentation was in the file, but it was not. The documentation code used indicates a "no proof" form was intended to be used, but was not in the file.

Effect: WIC funds may be being utilized when the applicant is not eligible.

Cause: Use of an incorrect code was an oversight of the caseworkers.

Recommendation: The County should implement procedures to ensure the appropriate document code is used for all case files.

Management's Response: Income document code #89 "Other (Document in Chart)" was incorrectly used when #99 "No documentation" should have been used to indicate the applicant did not have income documentation. WIC clients are allowed a one month grace period to bring in income documentation, if they don't have it at the certification/recertification appointment.

Corrective Action:

Contact person: Ingrid Rosoff, WIC Program Director.

Correction Action Planned: Discussions will be held with staff to be more careful when entering the codes for documentation. The above will be discussed at the WIC staff meeting on July 2, 2008.

- **FINDING 2007-2:**

CFDA 93.658 Foster Care Title IV-E
CFDA 93.778 Medicaid Title XIX: Child Services

Criteria: *Suspension and debarment* – Nonfederal entities are prohibited from contracting with parties who are suspended or debarred from federal awards. For certain covered transactions over $25,000, the County must verify that an entity is not suspended or debarred through the Excluded Parties List System (ELPS), alternative certification, or contract language.

Condition: The County is not checking the ELPS or requiring other verifications.

Questioned Costs: There are no questioned costs as there may be no debarred vendors.

Context: Some foster care providers and therapeutic residential child care facilities are paid enough federal funds to require the County to verify that the provider is not suspended or debarred.

Effect: Amounts may be paid to parties not eligible to receive federal funding.

Cause: The County was not aware of this requirement in relation to foster care.

Recommendation: We recommend the County check the ELPS for service providers, obtain alternative certifications, or consider additional contract language.

Management's Response: We did not realize this applied to Foster Care providers or Residential Facilities and we agree we are not currently doing this.

Corrective Action:

Contact Person: Ed Rutherford or Lydia Thompson

Corrective Action Planned: We have met with our Child Welfare management team and designed a new process. The Senior Department Specialist (SDS) who executes Out of Home contracts will insert additional language into those contracts regarding eligibility to provide services. The SDS will also check all other placements where contracts are not used and which includes foster care homes and kin care homes. This checking process will occur initially as part of the background check when foster and kin homes are certified and then annually at the recertification of the foster/kin home.

- **FINDING 2007-3:**

CFDA 93.558 Temporary Assistance for Needy Families: Colorado Works

Criteria: *Eligibility* – Per Agency Letter TCW-06-04, applicants must provide verification of their lawful presence in the United States. An applicant must produce a valid Colorado driver's license or identification card as well as an affidavit.

Condition: The County does not always maintain documentation of all required documents.

Questioned Costs: There are no questioned costs as the amounts cannot be quantified.

Context: Two out of 29 participants tested did not provide sufficient identification. Cases were noted where the affidavits were received but the drivers license or identification card were requested but not received.

Effect: The County could potentially provide assistance to ineligible recipients.

Cause: The omission of the information was an oversight.

Recommendation: The County should implement procedures to ensure the complete identification of applicants has been received.

Management's Response: The confusing requirements between Deficit Reduction Act (DRA) and House Bill 1023 (HB1023) have been challenging to staff.

Corrective Action:

Contact Person: Marsha E. Ellis

Corrective Action Planned: We continue to do training for staff on the necessity to obtain all documents related to citizenship and identify. The trainers have also created a flow chart for both the DRA and HB1023 requirements.

LARIMER COUNTY, COLORADO

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2007

- **FINDING 2006-1:**

CFDA 93.558 Temporary Assistance for Needy Families; Colorado Works

Criteria: *Eligibility* – Per Volume 3, Section 604.4, all children whose needs are included in the assistance unit receiving Colorado Works benefits are to be brought up-to-date with immunization no later than the first re-determination of eligibility. Each child should receive all immunization for which the child is eligible according to the age of the child, unless exempt due to religious or medical reasons in accordance with Federal law.

Condition: The County does not always obtain immunization records for children when providing Colorado Works (TANF) to families.

Questioned Costs: $11,972

Context: Three of twenty-four case files tested did not contain documentation of the child's immunization records.

Effect: Benefits may be issued to individuals who do not meet the requirements of the program.

Cause: The County does not have an established procedure to follow-up on immunization records if the first request sent by the County is unanswered.

Recommendation: County personnel need to be familiar with all requirements and files need to be reviewed for content accuracy. We recommend that case-workers be fully aware of all State and Federal compliance requirements and that all files be reviewed to ensure all participants that have been provided TANF have submitted immunization records for the children they have included in their application. We further recommend that the County implement a policy to aid in following-up on immunization records if the first request sent by the County is unanswered.

Management's Response: Agree

Corrective Action:

Contact Person: Marsha Ellis, Larimer County Human Services, Self Sufficiency Administrator of the Benefit Planning Division

Corrective Action Planned: The staff that were identified as those responsible for the current immunizations being obtained all received a Supervisory Guidance that is a part of their personnel record. If they continue to be deficient in this area, it will negatively impact their yearly evaluation.

Status: Implemented

- **FINDING 2006-2:**

CFDA 10.551 Food Stamp Program

Criteria: Agency Letter GEN-06-05-P issued by the Colorado Department of Human Services outlines documentation required to support the eligibility determination for food stamps.

Condition: Upon review of the case files, one file contained conflicting information. Using one interpretation, the client qualified for assistance, while using another interpretation the client did not qualify for assistance. There was no documentation in the file to support using one interpretation over the other.

Questioned Costs: $1,189

Context: One out of twenty-four cases reviewed had conflicting information in the case file that would impact the proper eligibility determination.

Cause: Documentation was not adequate to determine the proper issuance of benefits.

Recommendation: In cases such as the one noted, it is important to provide documentation showing why certain factors were considered over others. In addition, in such situations it may be necessary to turn the case over to the fraud unit to determine the facts. The documentation process should be fully developed for all case workers.

Management's Response: Agree

Corrective Action:

Contact Person: Marsha Ellis, Larimer County Human Services, Self Sufficiency Administrator of the Benefit Planning Division

Corrective Action Planned: We will work with the manager of the Fraud and Investigative unit to provide training for all staff on how to spot inconsistencies in the record, and how to properly do a fraud referral. We will also include this presentation in our new technician training.

Status: Implemented