CITY AND COUNTY OF DENVER
Denver, Colorado

SINGLE AUDIT REPORT
Year Ended December 31, 2024

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INDEPENDENT AUDITORS' 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*

Audit Committee
City and County of Denver
Denver, Colorado

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 City and County of Denver (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 26, 2025.

Our report includes a reference to other auditors who audited the financial statements of Caring for Denver Foundation, Cherry Creek North Business Improvement District (BID), Colfax BID, Denver Convention Center Hotel Authority, Denver Preschool Program, Downtown Denver BID, Denver Urban Renewal Authority, National Western Center Authority, Prosperity Denver Fund, and RiNo BID, all of which are included as discretely presented component units, which represent 93.41 percent, 104.80 percent, and 91.65 percent, respectively, of total assets and deferred outflows of resources, total net position (deficit), and total revenues of the aggregate discretely presented component units as of and for the year ended December 31, 2024. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion on the aggregate discretely presented component units, insofar as it relates to the amounts included for the Caring for Denver Foundation, Cherry Creek North Business Improvement District (BID), Colfax BID, Denver Convention Center Hotel Authority, Denver Preschool Program, Downtown Denver BID, Denver Urban Renewal Authority, National Western Center Authority, Prosperity Denver Fund, and RiNo BID, is based solely on the report of the other auditors.

Additionally, our report includes a reference to other auditors who audited the financial statements of the Denver 14th Street General Improvement District (GID) or RiNo GID, which are included as blended component units, Denver Employee Retirement Plan, a fiduciary component unit, and the Deferred Compensation Plan Trust Fund, a fiduciary fund of the City, which represent 44.80 percent, 61.78 percent, and 16.74 percent, respectively, of the total assets, net position/fund balance, and total revenues of the aggregate remaining fund information as of and for the year ended December 31, 2024. Those financial statements were audited by other auditors, whose reports have been furnished to us and our opinion on the aggregate remaining fund information, insofar as it relates to the amounts included for the Denver 14th Street GID, RiNo GID, Denver Employee Retirement Plan and the Deferred Compensation Plan Trust Fund, is based solely on the reports of the other auditors.

We also did not audit the financial statements of the Wastewater Management Enterprise Fund or the Denver Airport System Enterprise Fund, which are major enterprise funds of the City, which represent 99.34 percent, 98.27 percent, and 87.96 percent, respectively, of the total assets and deferred outflows of resources, net position, and total revenues of the business-type activities as of and for the year ended December 31, 2024. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinions on those major funds and the business-type activities, insofar as it relates to the amounts included for the Wastewater Management Enterprise Fund and the Denver Airport System Enterprise Fund, are based solely on the reports of the other auditors.

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those other auditors.

The financial statements of the Caring for Denver Foundation, Cherry Creek North Business Improvement District (BID), Colfax BID, Denver Convention Center Hotel Authority, Denver Preschool Program, Downtown Denver BID, National Western Center Authority, Prosperity Denver Fund, and RiNo BID, component units included in the financial statements of the aggregate discretely presented component units, were not audited in accordance with *Government Auditing Standards*. Additionally, the financial statements of the Denver 14th Street GID and RiNo GID, included as blended component units, Denver Employee Retirement Plan, a fiduciary component unit, were not audited in accordance with *Government Auditing Standards*. The financial statements for the Denver Airport System, a major enterprise fund, was also not audited in accordance with *Government Auditing Standards*.

Accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Caring for Denver Foundation, Cherry Creek North Business Improvement District (BID), Colfax BID, Denver Convention Center Hotel Authority, Denver Preschool Program, Downtown Denver BID, National Western Center Authority, Prosperity Denver Fund, Denver Employee Retirement Plan, and the Denver Airport System.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, and 2024-003 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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, 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*.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Denver, Colorado
June 26, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Audit Committee
City and County of Denver
Denver, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City and County of Denver's (the City) 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 City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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 City's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The City's basic financial statements include the operations of the Denver Urban Renewal Authority (DURA), which expended federal awards not included in the City's schedule of expenditures of federal awards during the year ended December 31, 2024. Our compliance audit, described in the "Opinion on Each Major Federal Program" paragraph does not include the operations of DURA because DURA did not meet the threshold for a compliance audit in accordance with the Uniform Guidance.

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 the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' 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 City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *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 City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 include examining, on a test basis, evidence regarding the City'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 City'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 City'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 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 items 2024-004, 2024-005 and 2024-006. 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 City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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. 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 items 2024-004, 2024-005 and 2024-006, 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 City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Audit Committee
City and County of Denver

Report on Schedule of Expenditures of Federal Awards Required by the 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 City as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated June 26, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Denver, Colorado
June 26, 2025

City and County of Denver
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Agency/Cluster/Program	Pass-Through Entity	Pass-Through Identifying Number (if applicable)	Federal Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
United States Department of Agriculture (USDA)					
Supplemental Nutrition Assistance Program (SNAP) Cluster					
Supplemental Nutrition Assistance Program (SNAP)	Colorado Department of Human Services	None Provided	10.551	$ 230,414	$ -
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Colorado Department of Human Services	None Provided	10.561	15,227,756	-
Supplemental Nutrition Assistance Program (SNAP) Cluster Subtotal				**15,458,170**	**-**
Child Nutrition Cluster					
National School Lunch Program	Colorado Department of Education	0811AMPO	10.555	190,668	-
Child Nutrition Cluster Subtotal				**190,668**	**-**
Other United States Department of Agriculture (USDA) Programs					
Child and Adult Care Food Program (CACFP)	Colorado Department of Public Health and Environment	13-50639 and 16-78686 PO FLA CFP 13000001	10.558	395,928	-
Inflation Reduction Act Urban & Community Forestry Program			10.727	4,976	-
Urban Agriculture and Innovative Production Grants Program (UAIP)			10.935	4,772	4,338
Total United States Department of Agriculture (USDA)				**16,054,514**	**4,338**
United States Department of Commerce (DOC)					
Economic Development Cluster					
Economic Adjustment Assistance			11.307	592,667	-
Economic Development Cluster Subtotal				**592,667**	**-**
Other United States Department of Commerce (DOC) Programs					
Cluster Grants			11.020	13,348	-
Build To Scale			11.024	430,649	281,758
Total United States Department of Commerce (DOC)				**1,036,664**	**281,758**
United States Department of Housing and Urban Development (HUD)					
Community Development Block Grants (CDBG) - Entitlement/Special Purpose Grants Cluster					
Community Development Block Grants/Entitlement Grants			14.218	2,806,038	827,664
COVID-19 - Community Development Block Grants/Entitlement Grants			14.218	3,293,442	1,477,238
14.218 Subtotal				**6,099,480**	**2,304,902**
Community Development Block Grants (CDBG) - Entitlement/Special Purpose Grants Cluster Subtotal				**6,099,480**	**2,304,902**
Other United States Department of Housing and Urban Development (HUD) Programs					
Emergency Solutions Grant Program			14.231	636,686	562,166
Home Investment Partnerships Program			14.239	4,931,617	566,000
COVID-19 - Home Investment Partnerships Program			14.239	24	-
14.239 Subtotal				**4,931,641**	**566,000**
Housing Opportunities for Persons with AIDS			14.241	1,801,828	1,801,828
Economic Development Initiative, Community Project Funding, and Miscellaneous grants			14.251	1,539,291	-
Continuum of Care (CoC) Program			14.267	1,925,073	1,720,589
Total United States Department of Housing and Urban Development (HUD)				**16,933,999**	**6,955,485**
United States Department of the Interior (DOI)					
GoMESA	Colorado Department of Natural Resources	CMS# 141141	15.435	72,290	-
Natural Resource Damage Assessment and Restoration	Colorado Department of Public Health and Environment	2023*3257	15.658	5,560	-
Historic Preservation Fund Grants-In-Aid			15.904	6,946	-
Outdoor Recreation Acquisition, Development and Planning	Colorado Department of Natural Resources	Heron Pond Phase II	15.916	202,347	-
Total United States Department of the Interior (DOI)				**287,143**	**-**

City and County of Denver
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Agency/Cluster/Program	Pass-Through Entity	Pass-Through Identifying Number (if applicable)	Federal Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
United States Department of Justice (DOJ)					
Comprehensive Forensic DNA Analysis Grant Program			16.036	193,350	-
Services for Trafficking Victims			16.320	236,772	25,048
Services for Trafficking Victims	Aurora Mental Health Recovery (AMHR)	OVC Award #15POVC-22-GK-03658-HT & OVC Award #15POVC-22-GK-03657-HT	16.320	37,561	-
16.320 Subtotal				**274,333**	**25,048**
National Institute of Justice Research, Evaluation, and Development Project Grants			16.560	81,601	-
Crime Victim Assistance	Colorado Department of Public Safety, Division of Criminal Justice	2022-VA-23-291-02	16.575	101,329	-
Crime Victim Compensation	Colorado Department of Public Safety, Division of Criminal Justice	21-VC-2	16.576	1,400,000	-
Violence Against Women Formula Grants	Colorado Department of Public Safety, Division of Criminal Justice	2022-VW-23-216-02 2022-VW-23-251-02	16.588	143,001	-
Project Safe Neighborhoods	Colorado Department of Public Safety, Division of Criminal Justice	2020-GP-BX-0070	16.609	9,908	-
Public Safety Partnership and Community Policing Grants			16.710	73,275	-
Edward Byrne Memorial Justice Assistance Grant Program			16.738	632,642	-
Edward Byrne Memorial Justice Assistance Grant Program	Colorado Department of Public Safety, Division of Criminal Justice	2020-DJ-21-03-5-1 2023-DJ-24-07-25-1 2021-DJ-22-01-27-1	16.738	97,662	-
16.738 Subtotal				**730,304**	**-**
DNA Backlog Reduction Program			16.741	541,949	-
Paul Coverdell Forensic Sciences Improvement Grant Program	Colorado Department of Public Safety, Division of Criminal Justice	2021-DN-22-3 2022-DN-23-3	16.742	53,463	-
Congressionally Recommended Awards			16.753	1,631,200	47,086
Equitable Sharing Program			16.922	200,398	-
Total United States Department of Justice (DOJ)				**5,434,111**	**72,134**
United States Department of Labor (DOL)					
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	Colorado Department of Labor and Employment	NFA# DE-22-003 NFA# DE-23-001 NFA# DE-23-013 NFA# DE-24-003 NFA# DE-24-007 NFA# DE-24-003A	17.207	1,635,532	-
Employment Service Cluster Subtotal				**1,635,532**	**-**
Workforce Innovation and Opportunity Act (WIOA) Cluster					
WIOA Adult Program	Colorado Department of Labor and Employment	NFA# DE-22-003 NFA# DE-23-001 and NFA# DE-23-009	17.258	2,123,973	1,694,071
WIOA Youth Activities	Colorado Department of Labor and Employment	NFA# DE-22-003 NFA# DE-23-001 NFA# DE-24-007	17.259	1,596,018	1,331,749
WIOA Dislocated Worker Formula Grants	Colorado Department of Labor and Employment	NFA# DE-22-003 NFA# DE-23-003 NFA# DE-23-001 and NFA# DE-23-009 NFA# DE-23-010 NFA# DE-24-007 NFA# DE-24-001	17.278	690,759	451,410
Workforce Innovation and Opportunity Act (WIOA) Cluster Subtotal				**4,410,750**	**3,477,230**
Other United States Department of Labor (DOL) Programs					
Unemployment Insurance	Colorado Department of Labor and Employment	NFA# DE-23-004 NFA# DE-24-009	17.225	370,817	370,817
Trade Adjustment Assistance	Colorado Department of Labor and Employment	NFA# DE-22-016	17.245	24,756	24,756
H-1B Job Training Grants			17.268	2,052,110	1,511,863
Reentry Employment Opportunities	Colorado Department of Labor and Employment	NFA# DE-20-006A	17.270	31,599	31,599
COVID-19 - WIOA National Dislocated Worker Grants / Workforce Investment Act (WIA) National Emergency Grants	Colorado Department of Labor and Employment	[illegible]	17.277	851,837	765,841
Registered Apprenticeship	Arapahoe County	NFA# DE-23-008 FOA-ETA-21-07	17.285	146,558	146,481
Total United States Department of Labor (DOL)				**9,523,959**	**6,328,587**

City and County of Denver
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Agency/Cluster/Program	Pass-Through Entity	Pass-Through Identifying Number (if applicable)	Federal Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
United States Department of Transportation (DOT)					
Federal Transit Cluster					
Federal Transit Capital Investment Grants	Regional Transportation District	PO #220241 CO-2024-040-00 (RTD PO#248953)	20.500	17,036,148	-
Federal Transit Formula Grants	Regional Transportation District	PO #220241 CO-2024-028-00 (RTD PO#248953)	20.507	7,644,507	-
Federal Transit Cluster Subtotal				**24,680,655**	**-**
Highway Safety Cluster					
State and Community Highway Safety	Colorado Department of Transportation	24-HTS-ZL-00205/491003270 24-HTS-ZL-00207/491003272 25-HTS-ZL-00074 / 491003746 24-HTS-ZL-00195/491003259 PO# 411035632 PO #411038810	20.600	446,919	-
National Priority Safety Programs	Colorado Department of Transportation	PO411037912 PO-411035628	20.616	36,448	-
Highway Safety Cluster Subtotal				**483,367**	**-**
Other United States Department of Transportation (DOT) Programs					
Airport Improvement Program (AIP), Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs			20.106	74,381,921	-
COVID-19 - Airport Improvement Program (AIP), Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs			20.106	4,018,269	-
20.106 Subtotal				**78,400,190**	**-**
Highway Research and Development Program			20.200	909,011	-
Highway Planning and Construction	Colorado Department of Transportation	24-HTD-ZL-00049/491003328 08SW01653M550 SHE M320-115 (22217) AQC M320-123 (SAP# 22333) SHE M320-118 (22281) SHE M320- 117 (22219) AQC-M320-124 (22634) STU 088A-037 (23422) STU-M320-128 (23918) AQC C010-130 (24209) STU-M320-127 (23373) STU-M320-131 (24288) STU-M320-137 24451 SHO M320-135 (24322) SHO M320-139 (24510) SAR-P6CO-035 (24596) AQC M320-138 (24502) SHE M320-143 (24695) Contract #23-HA1-XC-00181 / Project Number: ARPA M320-145 (25418) PWQ C010-123 (22288)	20.205	14,814,660	-
National Infrastructure Investments			20.933	2,332,403	-
Safe Streets and Roads for All			20.939	202,443	-
Total United States Department of Transportation (DOT)				**121,822,729**	**-**

City and County of Denver
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Agency/Cluster/Program	Pass-Through Entity	Pass-Through Identifying Number (if applicable)	Federal Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
United States Department of the Treasury (TREAS)					
Social Impact Partnerships to Pay for Results Act (SIPPRA)			21.017	750,459	567,086
COVID-19 - Emergency Rental Assistance Program (ERAP)			21.023	211,355	177,529
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			21.027	113,289,332	36,811,065
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Colorado Office of Economic Development and International Trade	ON-SD-0017	21.027	2,671	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Colorado Department of Human Services	25 IBEH 189811 None Provided NFA# DE-21-020	21.027	2,228,322	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Colorado Department of Labor and Employment	NFA# DE-21-005 and NFA# DE-21-005A NFA# DE-21-004 and NFA# DE-21-004A	21.027	3,430,153	3,194,055
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Colorado Department of Local Affairs	H4HRG23129 H3HRGP23134 CMS#186974 H4HRG23129 H3HRGP23134 H4HRG23129 CMS #185339 191603 CMS#187546	21.027	28,811,248	4,373,529
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Colorado Department of Public Health and Environment	2024*3022	21.027	836,792	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Colorado Department of Public Safety, Division of Criminal Justice	2022-AR-23-300-02	21.027	352,286	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Colorado Judicial Branch	FY24 Adult Diversion and Correctional Treatment Fund	21.027	138,033	-
21.027 Subtotal				**149,088,837**	**44,378,649**
Total United States Department of the Treasury (TREAS)				**150,050,651**	**45,123,264**
National Endowment For The Arts					
Promotion of the Arts Grants to Organizations and Individuals			45.024	80,500	80,500
Total National Endowment For The Arts				**80,500**	**80,500**
National Endowment For The Humanities					
Promotion of the Humanities Division of Preservation and Access			45.149	49,247	-
Total National Endowment For The Humanities				**49,247**	**-**
The Institute of Museum and Library Services (IMLS)					
Laura Bush 21st Century Librarian Program			45.313	49,412	-
Total The Institute of Museum and Library Services (IMLS)				**49,412**	**-**
United States Environmental Protection Agency (EPA)					
Environmental Justice Government-to-Government (EJG2G) Program			66.312	607	-
Performance Partnership Grants	Colorado Department of Public Health and Environment	PO,FEEA,202400007127 Indoor Radon	66.605	16,649	-
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements			66.818	178,857	-
Total United States Environmental Protection Agency (EPA)				**196,113**	**-**
United States Department of Energy (DOE)					
Department of Energy			81.000	6,350	-
Total United States Department of Energy (DOE)				**6,350**	**-**
United States Department of Education (ED)					
Rehabilitation Services Vocational Rehabilitation Grants to States	Colorado Department of Labor and Employment	2022-3052(172926)(7062)	84.126	62,390	62,068
COVID-19 - Education Stabilization Fund	Governor's Office State of Colorado	S425V210025	84.425	1,423,091	-
Total United States Department of Education (ED)				**1,485,481**	**62,068**

City and County of Denver
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Agency/Cluster/Program	Pass-Through Entity	Pass-Through Identifying Number (if applicable)	Federal Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
Consumer Product Safety Commission					
Nicholas and Zachary Burt Memorial Carbon Monoxide Poisoning Prevention Grants			87.003	74,946	-
Total Consumer Product Safety Commission				**74,946**	**-**
Election Assistance Commission					
HAVA Election Security Grants	Colorado Secretary of State	CMS # 192625 CMS # 194641	90.404	44,771	-
Total Election Assistance Commission				**44,771**	**-**
United States Department of Health and Human Services (HHS)					
Child Care and Development Fund (CCDF) Cluster					
Child Care and Development Block Grant (CCDBG)	Colorado Department of Human Services	None Provided	93.575	17,814,690	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Colorado Department of Human Services	None Provided	93.596	9,408,694	-
Child Care and Development Fund (CCDF) Cluster Subtotal				**27,223,384**	**-**
Head Start Cluster					
Head Start			93.600	15,192,888	12,040,071
Head Start Cluster Subtotal				**15,192,888**	**12,040,071**
Medicaid Cluster					
Grants to States for Medicaid	Colorado Department of Health Care Policy and Financing	None Provided	93.778	16,767,459	-
Medicaid Cluster Subtotal				**16,767,459**	**-**
Other United States Department of Health and Human Services (HHS) Programs					
Public Health Emergency Preparedness	Colorado Department of Public Health and Environment	2024*0080Amendment #6 2024*0158 Amendment #4 2025*0077 2025*0110	93.069	597,222	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	Colorado Department of Early Childhood	21 IHIA 168642 CTGG1 QAAA 2025-2069	93.086	112,380	-
Guardianship Assistance	Colorado Department of Human Services	None Provided	93.090	577,993	-
Injury Prevention and Control Research and State and Community Based Programs			93.136	1,312,882	697,308
Injury Prevention and Control Research and State and Community Based Programs	Colorado Department of Public Health and Environment	NU17CE010160-01-00 ODA	93.136	51,551	-
93.136 Subtotal				**1,364,433**	**697,308**
Substance Abuse and Mental Health Services Projects of Regional and National Significance			93.243	1,133,708	640,168
Immunization Cooperative Agreements	Colorado Department of Public Health and Environment	PO,FHCA,202400007957	93.268	185,107	-
COVID-19 - Immunization Cooperative Agreements	Colorado Department of Public Health and Environment	PO FHJA 202100010274 PO FHCA 202200002980	93.268	557,559	-
93.268 Subtotal				**742,666**	**-**
Emerging Infections Programs	Colorado Department of Public Health and Environment	2024*2528 2024*2518 FHCA 202400002879	93.317	28,657	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Colorado Department of Public Health and Environment	PO,FHCA,202400009257 PO,FHCA,202400002879	93.323	870,387	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Colorado Department of Public Health and Environment	PO,FAAA,202400006114	93.354	135,000	135,000
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Colorado Department of Public Health and Environment	202200009737	93.354	18,030	-
93.354 Subtotal				**153,030**	**135,000**
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	National Association of County and City Health Officials (NACCHO)	6 NU38OT000306-05-01	93.421	31,237	-
Title IV-E Kinship Navigator Program	Colorado Department of Human Services	None Provided	93.471	1,755,957	-
Title IV-E Prevention Program	Colorado Department of Human Services	None Provided	93.472	843,200	-
MaryLee Allen Promoting Safe and Stable Families Program	Colorado Department of Early Childhood	22 IHIA 170684 / 24 QAAA 184456	93.556	150,665	-
MaryLee Allen Promoting Safe and Stable Families Program	Colorado Department of Human Services	None Provided	93.556	292,089	-
93.556 Subtotal				**442,754**	**-**
Temporary Assistance for Needy Families (TANF)	Colorado Department of Human Services	None Provided	93.558	28,816,982	2,988,315
COVID-19 - Temporary Assistance for Needy Families (TANF)	Colorado Department of Human Services	None Provided	93.558	289,850	-
93.558 Subtotal				**29,106,832**	**2,988,315**
Child Support Services	Colorado Department of Human Services	None Provided	93.563	11,072,510	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Colorado Department of Human Services	24 IHGA 184536	93.566	1,293,024	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Colorado Department of Labor and Employment	CCD-DHS_9382_KONA-URM	93.566	500,569	-
93.566 Subtotal				**1,793,593**	**-**

City and County of Denver
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Agency/Cluster/Program	Pass-Through Entity	Pass-Through Identifying Number (if applicable)	Federal Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
Low-Income Home Energy Assistance (LIHEAP)	Colorado Department of Human Services	None Provided	93.568	752,193	-
Community Services Block Grant (CSBG)	Colorado Department of Local Affairs	L21CSBG13 CSBG 24-009	93.569	574,465	475,469
Stephanie Tubbs Jones Child Welfare Services Program	Colorado Department of Human Services	None Provided	93.645	720,752	-
Foster Care Title IV-E	Colorado Department of Human Services	None Provided	93.658	11,024,717	-
Adoption Assistance	Colorado Department of Human Services	None Provided	93.659	4,541,979	-
Social Services Block Grant	Colorado Department of Human Services	None Provided	93.667	3,311,659	-
Child Abuse and Neglect Discretionary Activities	Center for Policy Research	HHSP233201500035I/ 75P00119F37041	93.670	23,861	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	Colorado Department of Human Services	None Provided	93.674	190,524	-
COVID-19 - Elder Abuse Prevention Interventions Program	Colorado Department of Human Services	None Provided	93.747	133,161	-
HIV Emergency Relief Project Grants			93.914	7,967,361	6,680,765
Centers for Disease Control (CDC) and Prevention Collaboration with Academia to Strengthen Public Health			93.967	2,224,234	927,666
Preventive Health and Health Services Block Grant	Colorado Department of Public Health and Environment	PO,FAAA,202400005269	93.991	45,000	45,000
Maternal and Child Health Services Block Grant to the States	Colorado Department of Public Health and Environment	2022*0902 Option Letter #2 2022*0902 Option Letter #3	93.994	743,359	498,235
Total United States Department of Health and Human Services (HHS)				**142,063,555**	**25,127,997**
Corporation for National and Community Service (CNCS)					
AmeriCorps State and National	Trailhead Institute	2022ACD-CPHW03a 24ACD-CPHW01	94.006	98,294	-
Total Corporation for National and Community Service (CNCS)				**98,294**	**-**
Executive Office of the President					
High Intensity Drug Trafficking Areas (HIDTA) Program			95.001	821,492	-
Total Executive Office of the President				**821,492**	**-**
United States Department of Homeland Security (DHS)					
Emergency Food and Shelter National Board Program			97.024	16,517	-
Emergency Food and Shelter National Board Program	Emergency Food and Shelter Program National Board	CR23-1012-00 084 E1	97.024	2,879,123	-
97.024 Subtotal				**2,895,640**	**-**
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Colorado Division of Homeland Security and Emergency Managemen	PA-VIII-CO-4498	97.036	59,078,119	9,486,965
Emergency Management Performance Grants	Colorado Division of Homeland Security and Emergency Managemen	23EM-24-30 EMD-2023-EP-00004	97.042	91,496	-
Homeland Security Grant Program	Colorado Division of Homeland Security and Emergency Managemen	20UASI21DEN 21UASI22DEN 22UASI23DEN 23UASI24DEN	97.067	2,523,954	-
Securing the Cities Program			97.106	1,645,986	-
Shelter and Services Program			97.141	391,802	-
Total United States Department of Homeland Security (DHS)				**66,626,997**	**9,486,965**
Total Federal Expenditures				**532,740,928**	**93,523,096**

See accompanying notes to the Schedule of Expenditures of Federal Awards

City and County of Denver

Notes to the Schedule of Expenditures of Federal Awards (continued)

Year Ended December 31, 2024

(1) General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the primary government of the City and County of Denver (the City). The City's reporting entity is defined in Note 1 in the City's basic financial statements for the year ended December 31, 2024.

The information in this Schedule is presented 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). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City. The Schedule includes federally funded projects received directly from federal agencies and the federal amount of pass-through awards received by the City through the State of Colorado or other non-federal entities.

The City's basic financial statements include the operations of the Denver Urban Renewal Authority (DURA), a discretely presented component unit, which expended less than $750,000 in federal awards, so is not included in the City's Schedule of Expenditures of Federal Awards for the year ended December 31, 2024.

(2) Basis of Accounting

The City's summary of significant accounting policies is presented in Note 1 in the City's basic financial statements. Governmental funds and proprietary funds account for the City's federal grant activity. Amounts reported in the Schedule for governmental funds are recognized on the modified accrual basis when they become a demand on current available federal resources and other program requirements are met. Available means collectible within the current period, or soon enough thereafter, to pay liabilities of the current period or when matured. The City considers grant revenue as available if it is expected to be collected within one year and all eligibility requirements are met. Amounts reported in the Schedule for proprietary funds are recognized on the accrual basis at the time liabilities are incurred.

Expenditures reported by the City for Assistance Listing Number 97.036, Disaster Grants-Public Assistance (Presidentially Declared Disasters), are recorded when the estimated federal obligation is determined and reimbursed.

Certain federal award programs are administered through the Colorado Department of Human Services (CDHS); CDHS reports information for these programs on the cash basis. As a result, these programs, as listed below, are reported in the City's Schedule of Expenditures of Federal Awards on the cash basis:

Supplemental Nutrition Assistance Program (SNAP)	10.551
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (Passed through Colorado Department of Human Services only)	21.027
Guardianship Assistance	93.090
Title IV-E Kinship Navigator Program	93.471
Title IV-E Prevention Program	93.472
MaryLee Allen Promoting Safe and Stable Families Program	93.556
Temporary Assistance for Needy Families (TANF)	93.558
Child Support Enforcement	93.563
Low-Income Home Energy Assistance (LIHEAP)	93.568
Child Care and Development Block Grant (CCDBG)	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596
Stephanie Tubbs Jones Child Welfare Services Program	93.645
Foster Care Title IV-E	93.658
Adoption Assistance	93.659
Social Services Block Grant	93.667
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674
COVID-19 - Elder Abuse Prevention Interventions Program	93.747
Medical Assistance Program	93.778

Such expenditures are recognized following, as applicable, the cost principles in OMB A-87 or the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements or reports to federal agencies.

(3) Human Services Programs

The City's Department of Human Services operates several federally funded human services programs where benefits are provided to qualified citizens. The benefit distribution method consists of participants receiving benefits using a state-maintained electronic banking card (EBT) instead of the City's cash disbursements. The Colorado Department of Human Services provided total EBT authorizations to qualified citizens in the City, in the amount of $132,349,792, of which $68,483,511 is the federal share. The revenue and expenditures associated with these federal programs are not recognized in the City's basic financial statements.

(4) State Information Technology System

In 2004, the State of Colorado (the State) implemented the new Colorado Benefits Management System (CBMS), which consolidated legacy systems into one system and also incorporated a rules engine for determining eligibility and calculating and issuing benefits payments. As a result, the counties and the State split eligibility determination functions for certain federal Human Services' programs under CBMS. Counties are responsible for data collection from applicants and data entry of applicable information into CBMS. Concurrently, the State maintains the computer system supporting the eligibility determination process and pays benefits to the participants. The actual eligibility and payment determinations become the State's responsibility utilizing CBMS.

(5) Revolving Loan Funds – Not Subject to Compliance

The City has certain revolving loan funds, which were originally financed with federal financial assistance through the programs listed below. However, these programs either are not part of a federal loan or loan guarantee program or have no continuing compliance requirements other than continued loan payments, therefore, the outstanding loan balances have not been included in the accompanying Schedule of Expenditures of Federal Awards and major program determination:

Neighborhood Development Loans:	
14.218 - Community Development Block Grants/Entitlement Grants	$16,263,305
Total Neighborhood Development Loans	16,263,305
Economic Development Loans:	
14.Unknown	2,796,674
14.218 - Community Development Block Grants/Entitlement Grants	5,963,585
Total Economic Development Loans	8,760,259
Section 108 Loans:	
14.248 - Community Development Block Grants_ Section 108 Loan Guarantees	135,181
Total Section 108 Loans	135,181
Housing Development Loans:	
14.Unknown	174,814,869
14.218 - Community Development Block Grants/Entitlement Grants	7,948,735
14.239 - Home Investment Partnerships Program	72,186,784
14.241 - Housing Opportunities for Persons with AIDS	980,000
14.256 - Neighborhood Stabilization Program (Recovery Act Funded)	11,394,207
Total Housing Development Loans	267,324,595
Total Loans:	292,483,340
Total Notes Receivable	292,483,340
Less Allowances	
Delinquent Loans	(11,769,169)
Forgivable Loans	(157,947,294)
Loans Receivable, Net	122,766,877

(6) Revolving Loan Funds – Subject to Further Compliance

The City has certain revolving loan funds, which were originally financed with federal financial assistance through the Community Development Block Grant Section 108 Loan Guarantees program (Assistance Listing Number 14.248) which are subject to continuing compliance requirements until project completion and acceptance. There were no outstanding balances subject to continuing compliance as of December 31, 2024. There were no new loans during 2024; therefore no amounts have been included in the accompanying Schedule of Expenditures of Federal Awards. The City also has certain revolving loan funds, which were originally financed from the Department of Commerce, under Assistance Listing Number 11.307, Economic Adjustment Assistance which are subject to continuing compliance requirements and included in the Schedule of Expenditures of Federal Awards. The outstanding loan balance as of December 31, 2024, was $141,770 and the cash and investment balance in the loan revolving fund was $450,898. There were no expenditures in 2024 for administrative costs. There were no loan write-offs in 2024. There are no City match requirements.

(7) Indirect Costs

The City has elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance, except for the following Assistance Listing Numbers (16.575, 16.582, 16.753, 17.207, 17.258, 17.259, 17.268, 17.277, 17.278, 21.027, 66.605, 66.818, 93.069, 93.136, 93.243, 93.268, 93.354, 93.566, 93.914, 93.994) which elected to use a rate agreed on through the grant agreement or interagency agreement.

(8) Revolving Loan – Program Income

The City has a revolving loan program for low income housing development and renovation. Under this federal program, repayments to the City are considered program revenues (income) and loans of such funds to eligible recipients are considered expenditures. The amount of principal and interest received in loan repayments for the year was $360,824. The City also has a revolving loan program for small businesses and economic development. The amount of principal and interest received in loan repayments for the year was $1,453,868.

(9) Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City's portion, are more than shown. Such expenditures are recognized following, as applicable, the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(10) Recognition of Prior Year Expenses

The City incurred eligible expenditures in a prior year which were approved by the United States Department of Transportation (DOT) and the United States Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA). The City recorded the following eligible expenditures in the 2024 Schedule of Expenditures of Federal Awards:

Federal Agency	Assistance Listing Number	Total Federal Expenditures	Year Expenditure Incurred
United States Department of Transportation (DOT)	20.500	7,894,330	2021
United States Department of Transportation (DOT)	20.507	2,864,433	2022-2023
United States Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA)	97.024	2,895,640	2022-2023
United States Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA)	97.036	48,814,183	2020-2022
United States Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA)	97.141	391,802	2023

(11) Contingent Liabilities

Although the Schedule of Expenditures of Federal Awards is prepared to the best of the City's knowledge and belief, amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including the amount already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor, if any, cannot be determined at this time.

CITY AND COUNTY OF DENVER, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
   - Material weakness(es) identified? _____ yes ____x____ no
   - Significant deficiency(ies) identified? ____x____ yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes ____x____ no

Federal Awards

1. Internal control over major federal programs:
   - Material weakness(es) identified? _____ yes ____x____ no
   - Significant deficiency(ies) identified? ____x____ yes _____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____x____ yes _____ no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grants/Entitlement Grants and COVID-19 Community Development Block Grants/Entitlement Grants Cluster
20.106	Airport Improvement Program and COVID-19 Airport Improvement Program
20.500, 20.507	Federal Transit Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.575, 93.596	Child Care and Development Fund Cluster
93.600	Head Start
93.914	HIV Emergency Relief Project Grants
97.036	Disaster Grants – Public Assistance and COVID-19 Disaster Grants – Public Assistance

CITY AND COUNTY OF DENVER, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

Dollar threshold used to distinguish between Type A and Type B programs: $3,000,000

Auditee qualified as low-risk auditee? _____ yes ___x___ no

Section II – Financial Statement Findings

2024 – 001 – Loans Receivable

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: As part of our testing over loans receivable for the Economic Opportunity and Community Development funds, we selected eleven loans to confirm directly with the borrowers. One of the confirmation responses noted a difference of $385,000 between the City and County of Denver's records compared to the borrower's records. The difference is due to funds that should have been forgiven by the City and County of Denver based upon the terms of the loan but were still included in the notes receivable and the allowance for forgivable accounts at year-end.

Criteria or specific requirement: Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Effect: One of the eleven loans confirmed for the Community Development and Economic Opportunity funds returned a response noting an incorrect balance at year-end on the City and County of Denver's records. The borrower achieved the conditions required for a portion of the loan to be forgiven in 2024. This was not recognized timely by the Department of Housing Stability. This resulted in an overstatement of loans receivable and allowance for forgivable accounts at year-end. The overstatement of the accounts noted does not have an impact on the fund balance nor net position as the receivable and forgiveness accounts net to zero. The software & documentation tracking the activity of the loan used by the Department was not updated to accurately reflect the balance outstanding at year-end that could potentially be collected if the forgivable conditions were not met by the borrower. As this testing was based on a sample of all outstanding loans receivable in the Community Development and Economic Opportunity funds, the extrapolated misstatement for the loans receivable balance for the funds included in the Community Development fund and Economic Opportunity fund is $14,076,265.

Cause: The Department of Housing Stability lacked procedures and controls to properly track and recognize the activity of each forgivable loan.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the Department of Housing Stability (Department) enhance procedures and controls surrounding timely updates to outstanding loans. The Department should ensure timely and accurate recognition of the forgiveness of loan amounts in their records when the conditions are met by the borrowers. We recommend the Department develop enhanced procedures to properly track the loan activity and status throughout the year to maintain up to date information regarding each loan.

Views of responsible officials and planned corrective actions: There is no disagreement with the audit finding.

2024 – 002 – Denver County Court Reporting

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: As part of our testing over accounts receivable and unearned revenue recorded by the Denver County Court, the balances recorded in the County Court's year-end reporting data does not agree to the amounts posted to the City's accounting system for 2023 and 2024. The balances recorded in the accounting system should have matched the balances from the year-end worksheet for both years. The County Court should not have unearned revenue as they do not collect any fees in advance.

Criteria or specific requirement: Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Effect: The balances reported by the City for the County Court's activity was not accurate for 2023 and 2024. For 2023, accounts receivable was understated by $7,869,060 and unearned revenue was overstated by $691,700. For the 2024 balances, not including the effect of 2023 entries not posted, accounts receivable was understated by $10,913,270 and unearned revenue was overstated by $3,457,172. The impact as of year-end 2024, taking into account what the receivable and unearned revenue balances should have been at year-end 2023 is as follows: accounts receivable overstated $6,549,057 and unearned revenue overstated by $691,700, causing an overstated fund balance of $7,240,757 as of December 31, 2024.

Cause: The County Court lacked procedures and controls to properly record account balances at year-end.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the County Court enhance procedures and controls surrounding review of year-end balances within the City's accounting system. The County Court should ensure timely and accurate recognition of balances throughout the year and at year-end.

Views of responsible officials and planned corrective actions: There is no disagreement with the audit finding.

2024 – 003 – Capital Asset Reconciliation

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: As part of our testing over capital assets, we noted the City does not perform an annual reconciliation of ending balances within the infrastructure class for asset values and accumulated depreciation. The evaluation currently performed is only on current year additions and deletions by asset class.

Criteria or specific requirement: Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Effect: The City did not have a reconciliation performed over ending balances for the fiscal year end covering net capital assets balances (asset value and accumulated depreciation) for infrastructure. The City prepared a reconciliation which reconciled ending balances within a net difference of $300,895 to the balances reported on the financial statements. The net difference includes a difference of $2,872,376 in asset cost and $2,571,481 in accumulated depreciation for infrastructure. This detail was determined through review asset workbooks prepared by departments as the individual asset detail were not included in the accounting system. In addition, only summary level information was transferred to Workday, with no backup or attachments showing a detail listing by asset. The City was able to locate information from years prior to 2013 to include in the reconciliation. This detail was utilized to reconcile the majority of the difference from the City's original schedules the balances reported in the financial statements. As noted above, the net difference is $300,895.

Cause: The City does not perform an annual reconciliation of ending balances within capital asset classes. The current evaluation is only over current year additions and deletions.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the City perform an annual reconciliation for capital assets, which covers the ending balances for asset value and accumulated depreciation for each asset class.

Views of responsible officials and planned corrective actions: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs

2024 – 004

Federal Agency: U.S. Department of Treasury

Federal Program Name: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF Program)

Assistance Listing Number: 21.027

Federal Award Identification Number and Year: SLFRP4316 - 2024, SLFRP0126 - 2024

Pass-Through Agency: Colorado Department of Local Affairs

Pass-Through Number(s): CMS # 186974, CMS# 187546

Award Period: 03/03/2021 – 12/31/2026; 8/1/2024 – 6/30/2026

Compliance Requirement: Suspension and Debarment

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement: According to 2 CFR Section 180, non-Federal entities receiving Federal awards must verify that lower-tier entities, as defined in 2 CFR Section 180.995, are not suspended, debarred, or otherwise excluded from participating in transactions.

Per 2 CFR 200.303, non-federal entities receiving federal awards must 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. These internal controls should comply 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).

Condition: During testing over suspension and debarment, it was noted that proof of suspension and debarment verification could not be found for 6 out of 19 selections tested.

Questioned costs: None.

Context: Although verification records were not maintained, through audit procedures, it was confirmed that the 6 contractors were not suspended or debarred through checking the System for Award Management (SAM.gov) exclusions list. The City has an existing suspension and debarment policy, however, the unique nature of the funding and award segregation led to unclear compliance responsibilities among agencies at the City.

Cause: The CSLFRF funds were distributed across multiple agencies at the City, making the responsibility for suspension and debarment verification unclear. Additionally, the contractors in question are also used for various non-federal projects within the City.

Effect: Failure to perform suspension and debarment verification procedures before the procurement of good or services could result in the payment of federal funds to contractors that are ineligible to participate in federal assistance programs.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the City incorporate specific language into its existing procurement process—particularly regarding suspension and debarment requirements—by clearly assigning responsibility for conducting these checks to the agency receiving and overseeing the federal award, both prior to any federal spending and on a recurring basis thereafter.

Views of responsible officials: There is no disagreement with the audit finding.

2024 – 005

Federal Agency: U.S. Department of Health and Human Services

Federal Program Name: Child Care and Development Block Grant and Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Child Care and Development Fund Cluster)

Assistance Listing Number: 93.575 and 93.596

Federal Award Identification Number and Year: 2101COCCC5, 2101COCDC6, 2301COCCDD, 2302COCCDD, 2402COCCDD, 2302COCCDF, 2402COCCDF, 2301COCCDF, 2302COCCDF

Pass-Through Agency: Colorado Department of Human Services

Pass-Through Number(s): None provided

Award Period: 10/1/2022 – 9/30/2026; 10/1/2023 – 9/30/2026, 7/1/2023 – 6/30/2024

Compliance Requirement: Eligibility

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: 2 CFR 200.303 requires that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. Effective internal controls should include procedures in place to ensure terminated employees are removed from the State system within a reasonable timeframe.

Condition: During our testing, we noted 1 employee out of 3 employees selected for testing whose user access rights were not removed from the Colorado Benefits Management System (CBMS) within a reasonable timeframe after employment change at the City.

Questioned costs: None.

Context: During our evaluation of terminated users within CBMS, we identified a lack of compensating control for timely removal of employees due to IT Department turnover. One employee terminated in 2023 did not have their access formally revoked until February 2025. However, CBMS passwords are automatically locked after 30 days, disabled after 60 days, and deactivated after 90 days. Login records confirmed no system access post-termination.

Cause: The City experienced turnover and did not have a compensating control to ensure that CBMS user access rights are revoked when employees separate from the City or change departments that do not require them to keep their CBMS access.

Effect: Employees who are terminated or no longer require access to the system, who continue to have access after termination, could make changes within CBMS that impact the City's federal program activities.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the City implement a control to ensure the CBMS user access rights are offboarded timely when employees separate employment or move departments that do not require them to keep CBMS access.

Views of responsible officials: There is no disagreement with the audit finding.

2024 – 006

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Name: Community Development Block Grants/Entitlement Grants

Assistance Listing Number: 14.218

Federal Award Identification Number and Year: B-19-MC-08-0005, 2019; B-20-MC-08-0005, 2020; B-21-MC-08-0005, 2021; B-20-MW-08-0005, 2020

Pass-Through Agency: None

Pass-Through Number(s): N/A

Award Period: 1/1/2019-9/1/2031

Compliance Requirement: Reporting – Federal Funding Accountability and Transparency Act (FFATA)

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement: Under 2 CFR Part 170, recipients of federal awards are required to report subaward information to ensure transparency and accountability in the use of federal funds. This regulation, which implements the Federal Funding Accountability and Transparency Act of 2006 (as amended by the Digital Accountability and Transparency Act of 2014), mandates that recipients submit accurate data to the Federal Subaward Reporting System (FSRS) for publication on USAspending.gov. Specifically, 2 CFR Part 200, Part 3-L – Reporting specifically states:

"…(b) Compare the award information accessed in step 2.a to the subaward/subcontract documents maintained by the recipient to assess if—

> (i) applicable subaward obligations /modifications have been reported,
> (ii) the key data elements (see above) were accurately reported and are supported by the source documentation, and
> (iii) the action was reported in FSRS no later than the last day of the month *following* the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made."

Further, 2 CFR Part 200 § 200.303 requires non-Federal entities to: 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.

Condition: We were unable to obtain evidence confirming the timely submission of two out of six reports reviewed. Additionally, the review process for these reports was not formally documented, and no records of the review were retained.

Questioned costs: None.

Context: During testing of FFATA report submissions for six subawards, we identified two instances where the awards were obligated in November 2023, but the corresponding FFATA reports were not submitted until January 11, 2024, and January 17, 2024, eleven and seventeen dates after the due date, respectively. While the content of the reports appeared appropriate, the submissions were not timely. Additionally, there was no concrete documentation of the review process either before or after submission.

Transactions Tested	Subaward not reported	Timeliness of report unable to be determined	Subaward amount incorrect[1]	Subaward missing key elements[1]
6	0	2	0	0
Dollar Amount of Tested Transactions	**Subaward not reported**	**Timeliness of report unable to be determined**	**Subaward amount incorrect[11]**	**Subaward missing key elements**
$1,436,927	$0	$911,927	$0	$0

Cause: The City experienced staff turnover within the Denver Economic Development & Opportunity department, and the individuals responsible for submitting the reports are no longer employed. Additionally, the City lacked a formal process to document submission dates and retain evidence of report review and approval.

Effect: Failure to submit the subaward reports to FSRS in a timely manner places the Department out of compliance with federal reporting requirements and exposes it to potential federal sanctions. Additionally, the absence of documented review and approval processes undermines accountability and makes it difficult to verify compliance, increasing the risk of further scrutiny or penalties from oversight bodies.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the City establish and implement a formal process to consistently retain documentation of FFATA report submission dates, as well as evidence of the review and approval of each report submitted.

Views of responsible officials: There is no disagreement with the audit finding.

CONTROLLER'S OFFICE
DENVER DEPARTMENT OF FINANCE

CITY AND COUNTY OF DENVER
CORECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2024

City and County of Denver respectfully submits the following corrective action plan for the year ended December 31, 2024.

Audit period: Year Ended December 31, 2024

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCY

2024-001 Loans Receivable

Recommendation: We recommend the Department of Housing Stability (Department) enhance procedures and controls surrounding timely updates to outstanding loans. The Department should ensure timely and accurate recognition of the forgiveness of loan amounts in their records when the conditions are met by the borrowers. We recommend the Department develop enhanced procedures to properly track the loan activity and status throughout the year to maintain up to date information regarding each loan.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned in response to finding: HOST Finance will meet monthly with the HOST Asset Management Team to confirm and document: (1) current status of any pending DOT releases that require processing, (2) any necessary steps to complete the DOT release process, (3) any loan balances that need to be reduced or adjusted, and (4) confirmation that original documentation sent to partner if it is a full release. This will be performed to ensure all releases are processed timely in accordance with HOST Loan Portfolio policies.

Name of the contact person responsible for corrective action: Nicole Espinoza, Fiscal Administrator II, Department of Housing Stability

Planned completion date for corrective action plan: June 30, 2025

2024-002 Denver County Court Reporting

Recommendation: We recommend the County Court enhance procedures and controls surrounding review of year-end balances within the City's accounting system. The County Court should ensure timely and accurate recognition of balances throughout the year and at year-end.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned in response to finding: There are two parts to the corrective action plan. First, the Denver County Court team will remove any unearned revenue account balances and ensure no such balances are recorded in future periods, effective immediately. Second, the Denver County Court team will work with the Department of Finance to adjust the long-term accounts receivable worksheet to align with Denver County Court revenues. The reporting package will be reevaluated to properly account for Denver County Court's activities and a meeting will occur between the Controller's Office and Denver County Court to ensure a better understanding of the business and to ensure revenue, receivables, and allowance associated with receivables are recorded correctly. After this, Denver County Court will discuss the revamped reporting package and a correcting entry will be made. This new reporting package will be used going forward for the Denver County Court unless changes are made to the process.

Names of the contact persons responsible for corrective action: Gary Schulz, Finance Director, Denver County Court and Luke Morrissey, Financial Reporting Manager, Department of Finance

Planned completion date for corrective action plan: August 2025 (correction entry) and early 2026 for year-end 2025 adjustments

2024-003 Capital Asset Reconciliation

Recommendation: We recommend the City perform an annual reconciliation for capital assets, which covers the ending balances for asset value and accumulated depreciation for each asset class.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned in response to finding: The city will perform a reconciliation of infrastructure assets and the associated accumulated Depreciation. We will evaluate each infrastructure asset class to determine the best approach and establish a new process to complete a reconciliation of ending balances for asset values and accumulated depreciation. Possible tools that will be considered include using Excel, Access or Workday, and availability of staff time and resources will be factors in the determination as each approach requires a different level of effort.

Name of the contact person responsible for corrective action: Luke Morrissey, Financial Reporting Manager

Planned completion date for corrective action plan: March 31, 2026

CITY AND COUNTY OF DENVER
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2024

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S DEPARTMENT OF TREASURY

2024-004 Federal Program Name: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF Program)– Assistance Listing No. 21.027

Compliance Requirement: Suspension and Debarment

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Recommendation: We recommend that the City incorporate specific language into its existing procurement process—particularly regarding suspension and debarment requirements—by clearly assigning responsibility for conducting these checks to the agency receiving and overseeing the federal award, both prior to any federal spending and on a recurring basis thereafter.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding:

- Procedure Enhancement: The Department of Finance's Grant Operations team will develop and publish a more detailed procedure and FAQ outlining the process for conducting suspension and debarment checks in compliance with federal requirements. This will include clear guidance on:
    - The timing (prior to execution and upon renewal or amendment)
    - The verification method (e.g., SAM.gov),
    - Required documentation standards for these checks (attaching with the contract or purchase order in Workday, the City's financial system of record)
- Clarification of Roles and Responsibilities: The updated procedure will explicitly address multi-agency procurements. It will specify that the agency receiving and managing the federal funding is responsible for completing and documenting the suspension and debarment check, regardless of which agency initiates or supports the procurement process.
- Training and Communication: The Department of Finance and will communicate these updates through:
    - Direct outreach to agencies where the finding was made
    - Regular Grant Policy Advisory Committee (GPAC) meetings
    - Updated training materials for agency grant leads/liaisons

Name(s) of the contact person(s) responsible for corrective action: Justin Sykes, Budget and Management Director; Toni Bellucci, Citywide Grants Manager

Planned completion date for corrective action plan: August 30, 2025

CITY AND COUNTY OF DENVER
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2024

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2024-005 Federal Program Name: Child Care and Development Fund Cluster – Assistance Listing No. 93.575, 93.596

Compliance Requirement: Eligibility

Type of Finding: Significant Deficiency in Internal Control over Compliance

Recommendation: We recommend the City implement a control to ensure the CBMS user access rights are offboarded timely when employees separate employment or move departments that do not require them to keep CBMS access.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Add Second Level verification: DHS Help Desk supervisor will be copied on Departure notices from Human Resources. The DHS Help Desk Supervisor will match IAM offboard notices from State OIT to Internal Human Resources Departure notices on a weekly basis and follow-up on any unmatched items.

Name(s) of the contact person(s) responsible for corrective action: Carl Ellis, TS IT Supervisor

Planned completion date for corrective action plan: April 1, 2025

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2024-006 Federal Program Name: Community Development Block Grants/Entitlement Grants – Assistance Listing No. 14.218

Compliance Requirement: Reporting – Federal Funding Accountability and Transparency Act (FFATA)

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Recommendation: We recommend the City establish and implement a formal process to consistently retain documentation of FFATA report submission dates, as well as evidence of the review and approval of each report submitted.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Denver's Department of Economic Development and Opportunity (DEDO) will establish a formal approval process to establish and document submission dates of all FFATA filings going forward. While the Federal Government does not provide any timestamps of initial submission for FFATA filings, nor require approval for FFATA submissions, DEDO will begin providing written and dated approvals of when FFATA reporting is taking place. We will put together a formal process that will provide dates to show review/approval of FFATA filings to meet our external auditor's request, despite the Federal Government not requiring it. DEDO is able to provide a documented historical consistency of maintaining effective internal controls over this Federal award, and will begin including FFATA filings in the documentation that is already maintained showing timely submission of reporting to the Federal Government.

Name(s) of the contact person(s) responsible for corrective action: Fanta Harkiso & Derek Cary

Planned completion date for corrective action plan: August 31, 2025

CONTROLLER'S OFFICE
DENVER DEPARTMENT OF FINANCE

CITY AND COUNTY OF DENVER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

The City and County of Denver respectfully submits the following summary schedule of prior audit findings for the year ended December 31, 2024.

Audit period: Year Ended December 31, 2024

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

2023 – 001 Financial Reporting Preparation

Condition: During the course of our audit, we encountered challenges related to the timeliness and completeness of the annual report. The City experienced difficulties in conducting a comprehensive review and delivering a complete and timely report. This resulted in inconsistencies in the amounts reported within the footnotes to the financial statements.

Status: Corrective Action Taken

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2023 – 002 Special Tests and Provisions- Obligation, Expenditure and Payment Requirements

Condition: The City's Department of Housing Stability (HOST) did not have controls in place to ensure funds were obligated within the required obligation period.

Status: Corrective Action Taken

2023 – 003 Procurement and Suspension and Debarment (For Subrecipients)

Condition: The City department of HOST did not have effectively operating controls in place to ensure policies and procedures were followed with respect to suspension and debarment. HOST did have a compensating control in place pertaining to review of contracts to ensure suspension and debarment certifications were present. This was a finding carried over from the prior period. There were no new contracts entered into with subrecipients during 2023.

Status: Corrective Action Taken

2023 – 004 Special Tests and Provisions- Obligation, Expenditure and Payment Requirements

Condition: HOST did not have adequate controls in place to ensure subrecipients were timely paid after receiving complete payment requests. HOST did not make payments to its subrecipients within 30 days after receiving complete payment requests.

Status: Corrective Action Taken

CITY AND COUNTY OF DENVER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

2023 – 005 Subrecipient Monitoring

Condition: For all four subrecipients tested, subaward agreements did not include the award information required under 2 CFR 200.332. This was a finding carried over from the prior period. There were no new contracts entered into with subrecipients during 2023.

Status: Corrective Action Taken

2023 – 006 Special Tests and Provisions- Obligation, Expenditure and Payment Requirements

Condition: Controls in place at the City's Department of Housing Stability (HOST) were not effective in preventing expenditures from being incurred outside of the 24-month requirement. There was one instance where the existence of a control failed to prevent grant charges being made to the grant outside of the 24-month period.

Status: Corrective Action Taken

2023 – 007 Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Condition: Controls in place at the City's Department of Public Health and Environment (DDPHE) were not effective in preventing incorrect expenditures from being charged to the grant. There was one instance where the existence of a control failed to detect an error within an invoice selected, which resulted in an overpayment to the subrecipient.

Status: Corrective Action Taken

2023 – 008 Reporting

Condition: Controls over reviews of quarterly reports in place at the City's Department of Housing Stability (HOST) were not effective in detecting an error in expenditures reported on a quarterly report.

Status: Corrective Action Taken

2023 – 009 Reporting

Condition: Testing of FFATA reporting indicated all reports submitted had the incorrect obligation amounts reported. Reports to FSRS were also not submitted timely and in some cases no report was submitted.

Status: Corrective Action Taken