



Federal Awards Reports In Accordance With the
Uniform Guidance
December 31, 2015

Office of District Attorney,
Eighteenth Judicial District

Office of the District Attorney -
Eighteenth Judicial District
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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

District Attorney
Eighteenth Judicial District

We have audited, in accordance with 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 and each major fund of the Office of the District Attorney, Eighteenth Judicial District as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Office of the District Attorney, Eighteenth Judicial District's basic financial statements, and have issued our report thereon dated April 28, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Office of the District Attorney, Eighteenth Judicial District's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances 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 Office of the District Attorney, Eighteenth Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Office of the District Attorney, Eighteenth Judicial District'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Golden, Colorado
April 28, 2016



Independent Auditor's Report on Compliance for Major Federal Programs; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

District Attorney
Eighteenth Judicial District

Report on Compliance for Major Federal Program

We have audited the Office of the District Attorney, Eighteenth Judicial District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Office of the District Attorney, Eighteenth Judicial District's Crime Victims Compensation program for the year ended December 31, 2015. The Office of the District Attorney, Eighteenth Judicial District's Crime Victims Compensation program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Office of the District Attorney, Eighteenth Judicial District's Crime Victims Compensation program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and *Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the Crime Victims Compensation program occurred. An audit includes examining, on a test basis, evidence about the Office of the District Attorney, Eighteenth Judicial District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the Crime Victims Compensation program. However, our audit does not provide a legal determination of the Office of the District Attorney, Eighteenth Judicial District's compliance.

Opinion on Major Federal Program

In our opinion, the Office of District Attorney, Eighteenth Judicial District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Crime Victims Compensation program for the year ended December 31, 2015.

Report on Internal Control over Compliance

Management of the Office of the District Attorney, Eighteenth Judicial District is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above.

In planning and performing our audit of compliance, we considered the Office of the District Attorney, Eighteenth Judicial District's internal control over compliance with the types of requirements that could have a direct and material effect on the Crime Victims Compensation program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for Crime Victims Compensation program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office of the District Attorney, Eighteenth Judicial District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement 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.

Our consideration of internal control over compliance 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of the Office of District Attorney, Eighteenth Judicial District, Colorado as of and for the year ended December 31, 2015, and have issued our report thereon dated April 28, 2016 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Golden, Colorado
April 28, 2016

Office of the District Attorney -
 Eighteenth Judicial District
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2015

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice			
Passed through Colorado Department of Public Safety:			
Crime Victims Compensation	16.576	02-VC-18	\$ 704,963
Crime Victims Assistance (VOCA)	16.575	22-VA-18-176	77,247
Community-Defined Solutions to Violence Against Women Program	16.590	2010-WE-AX-0026	<u>15,357</u>
Total U.S. Department of Justice			797,567
Passed through Colorado Division of Criminal Justice			
Antiterrorism and Emergency Assistance Program for Crime Victim Assistance	16.321	13-TS-18-3	<u>458,113</u>
Total Expenditures of Federal Awards			<u>\$ 1,255,680</u>

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Office of the District Attorney, Eighteenth Judicial District. The Office of the District Attorney, Eighteenth Judicial District received its federal awards indirectly through pass-through entities. Federal financial assistance provided to a sub-recipient is treated as expenditure when it is paid to the sub-recipient.

Basis of Presentation

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Governmental fund types account for the Office of the District Attorney, Eighteenth Judicial District's federal grant activity. Therefore, expenditures in the schedule of expenditures of federal awards are recognized on the modified accrual basis – when they become a demand on current available financial resources. The Office of the District Attorney, Eighteenth Judicial District's summary of significant accounting policies is presented in Note 1 to the basic financial statements.

The Office of the District Attorney, Eighteenth Judicial District has elected to use the 10% de minimus cost rate. However, not indirect costs were drawn in 2015.

CFDA and Contract Numbers

Federal CFDA numbers are from the Catalog of Federal Domestic Assistance published by the Office of Management and Budget, and the General Services Administration.

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major program:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Crime Victim Compensation	16.576
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

No current year findings reported.

Section III – Federal Award Findings and Questioned Costs

No current year findings reported.

Office of the District Attorney -
Eighteenth Judicial District
Summary Schedule of Prior Year Findings
Year Ended December 31, 2015

No prior year findings.