

City of Aurora, Colorado

Single Audit Report

Year Ended December 31, 2017

City of Aurora, Colorado
December 31, 2017

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City of Aurora, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2017

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Amount Paid to Subrecipient</u>
<u>Department of Agriculture</u>				
Passed through from the Colorado Department of Public Health and Environment:				
Child and Adult Care Food Program	10.558	11 FLA 13568	\$ 100,328	\$ -
Total 10.558			<u>100,328</u>	<u>-</u>
Child Nutrition Cluster				
Passed through from the Colorado Department of Education:				
Summer Food Service Program for Children	10.559	4559	<u>66,172</u>	<u>-</u>
Total Child Nutrition Cluster			<u>66,172</u>	<u>-</u>
Total Department of Agriculture			<u>166,500</u>	<u>-</u>
<u>Department of Commerce</u>				
Direct payments:				
Economic Development Cluster				
Economic Adjustment Assistance	11.307	N/A	<u>209,930</u>	<u>-</u>
Total Economic Development Cluster			<u>209,930</u>	<u>-</u>
Total Department of Commerce			<u>209,930</u>	<u>-</u>
<u>Department of Housing and Urban Development</u>				
Passed through from the Colorado Housing and Finance Authority:				
Housing Counseling Assistance Program	14.169	HC150841001	15,072	-
Housing Counseling Assistance Program	14.169	HC170841003	<u>1,502</u>	<u>-</u>
Total 14.169			<u>16,574</u>	<u>-</u>
Direct payments:				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	N/A	<u>2,417,027</u>	<u>65,125</u>
Total CDBG - Entitlement Grants Cluster			<u>2,417,027</u>	<u>65,125</u>
Emergency Solutions Grant Program	14.231	N/A	<u>144,829</u>	<u>127,146</u>
Total 14.231			<u>144,829</u>	<u>127,146</u>
Home Investment Partnerships Program	14.239	N/A	<u>1,235,974</u>	<u>650,535</u>
Total 14.239			<u>1,235,974</u>	<u>650,535</u>
Total Department of Housing and Urban Development			<u>3,814,404</u>	<u>842,806</u>

City of Aurora, Colorado
Schedule of Expenditures of Federal Awards (continued)
Year Ended December 31, 2017

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Amount Paid to Subrecipient</u>
<u>Department of Justice</u>				
Passed through from the City of Colorado Springs, Colorado:				
Missing Children's Assistance (Colorado Internet Crimes Against Children) (FY 2017)	16.543	2015-MC-FX-K030	6,422	-
Total 16.543			<u>6,422</u>	<u>-</u>
Direct payments:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	211,151	-
Passed through from the Colorado Division of Criminal Justice:				
Edward Byrne Memorial Justice Assistance Grant Program (2017 Judicial Planning JAG Grant)	16.738	2016-MU-BX-0115	36,108	-
Edward Byrne Memorial Justice Assistance Grant Program (Violence Prevention Program)	16.738	2015-MU-BX-0390	31,376	31,376
Edward Byrne Memorial Justice Assistance Grant Program (Violence Prevention Program)	16.738	2016-MU-BX-0115	108,457	108,457
Edward Byrne Memorial Justice Assistance Grant Program (Kids, Cops & Community Program)	16.738	2015-MU-BX-0115	35,923	35,923
Total 16.738			<u>423,015</u>	<u>175,756</u>
Direct payments:				
Equitable Sharing Program	16.922	N/A	173,806	-
Total 16.922			<u>173,806</u>	<u>-</u>
Total Department of Justice			<u>603,243</u>	<u>175,756</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Passed through from the Colorado Department of Transportation:				
Highway Planning and Construction (Smith-Peoria Bicycle Pedestrian Improvements)	20.205	STE M055-031 (19042)	301,060	-
Highway Planning and Construction (Nine Mile Station Bicycle Pedestrian Improvements)	20.205	STU M055-032 (19041)	338,593	-
Highway Planning and Construction (Colfax Bike/Ped TIP)	20.205	M 055 034	273,202	-
Highway Planning and Construction (Box Elder Creek)	20.205	M055 033	2,198	-
Highway Planning and Construction (23rd Avenue Bicycle/Pedestrian Improvements)	20.205	M055 042	790,698	-

City of Aurora, Colorado
Schedule of Expenditures of Federal Awards (continued)
Year Ended December 31, 2017

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Amount Paid to Subrecipient</u>
Department of Transportation (continued)				
Highway Planning and Construction Cluster (continued)				
Passed through from the Colorado Department of Transportation (continued):				
Highway Planning and Construction (6th Avenue and Vaughn Pedestrian Bridge) - Donated	20.205	331001222	2,670,520	-
Highway Planning and Construction (Tollgate Extension IGA G21086 TIP Grant)	20.205	M055 040	279,448	-
Highway Planning and Construction (Metro Center)	20.205	M055 041	1,108,932	-
Highway Planning and Construction (Hudson Road Bridge at Coyote Run)	20.205	M055 039	140	-
Highway Planning and Construction (Westerly Creek Tollgate Creek Bike/Pedestrian Path)	20.205	M055-045	99,109	-
Passed through from the Regional Air Quality Council:				
Highway Planning and Construction (Charge Ahead Colorado)	20.205	890	8,260	-
Highway Planning and Construction (Charge Ahead Colorado)	20.205	862	41,300	-
Highway Planning and Construction (Charge Ahead Colorado)	20.205	972	33,700	-
Total 20.205 and Highway Planning and Construction Cluster			5,947,160	-
Highway Safety Cluster				
Passed through from the Colorado Department of Transportation:				
State and Community Highway Safety (2017 Aurora Speed Campaign)	20.600	411010545	48,596	-
State and Community Highway Safety (2017 Aurora PD Distracted Driver Campaign)	20.600	411010665	49,937	-
State and Community Highway Safety (2017 Pedestrian Education and Safety Campaign)	20.600	411010601	61,686	-
State and Community Highway Safety (2017 Seatbelt Compliance Campaign)	20.600	411010554	86,375	-
State and Community Highway Safety (2018 Aurora Speed Campaign)	20.600	411014607	19,084	-
State and Community Highway Safety (2018 Aurora PD Distracted Driver Campaign)	20.600	411014676	16,629	-
State and Community Highway Safety (2018 Pedestrian Education and Safety Campaign)	20.600	411014704	14,527	-
State and Community Highway Safety (2018 Seatbelt Compliance Campaign)	20.600	411014658	12,690	-
Total 20.600			309,524	-
National Priority Safety Programs (2017 DUI Enforcement)	20.616	700046389	166,764	-
National Priority Safety Programs (2018 DUI Enforcement)	20.616	471001182	17,804	-
Total 20.616			184,568	-
Total Highway Safety Cluster			494,092	-
Total Department of Transportation			6,441,252	-

City of Aurora, Colorado
Schedule of Expenditures of Federal Awards (continued)
Year Ended December 31, 2017

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Amount Paid to Subrecipient</u>
<u>Department of Treasury</u>				
Direct payments:				
Equitable Sharing Program	21.016	N/A	42,969	-
Total 21.016			42,969	-
Passed through from the Colorado Housing and Finance Authority:				
Neighborhood Reinvestment Corporation (DBA Neighbor Works America)	21.000	PL114-113X1350	7,067	-
Total 21.000			7,067	-
Total Department of Treasury			50,036	-
<u>Institute of Museum and Library Services</u>				
Passed through from the Colorado Department of Education/State Library:				
LSTA Grants to States (Career Online High School)	45.310	LS-00-16-0006-16	21,900	-
Total 45.310			21,900	-
Total Institute of Museum and Library Services			21,900	-
<u>Small Business Administration</u>				
Passed through from the Colorado Office of Economic Development and International Trade:				
Small Business Development Centers (Host)	59.037	SBAHQ17B0029	163,000	-
Total 59.037			163,000	-
Total Small Business Administration			163,000	-
<u>Office of National Drug Control Policy</u>				
Direct payments:				
High Intensity Drug Trafficking Areas Program	95.001	N/A	629,754	-
Total 95.001			629,754	-
Total Office of National Drug Control Policy			629,754	-

City of Aurora, Colorado
Schedule of Expenditures of Federal Awards (continued)
Year Ended December 31, 2017

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Amount Paid to Subrecipient</u>
Department of Homeland Security				
Passed through from the West Metro Fire Protection District: National Urban Search and Rescue (US&R) Response System (Hurricanes Harvey and Irma)	97.025	74558 74777	48,045	-
Total 97.025			48,045	-
Passed through from the Colorado Department of Public Safety Division of Homeland Security and Emergency Management:				
Emergency Management Performance Grants (17 CO LEMS grant)	97.042	17EM-18-82	92,000	-
Total 97.042			92,000	-
Passed through from the Denver Urban Area Security Initiative Homeland Security Grant Program:				
Urban Areas Security Initiative - Donated Equipment	97.067	S2108UASI_09_10	7,363	-
Urban Areas Security Initiative - Donated Equipment	97.067	S2129UASI_10_11	7,326	-
Urban Areas Security Initiative - Donated Equipment	97.067	S215913UASI14DE	6,668	-
Passed through from Arapahoe County: Homeland Security Grant Program:				
Urban Areas Security Initiative - Donated Equipment	97.067	15SHS16CNR	23,867	-
Total 97.067			45,224	-
Total Department of Homeland Security			185,269	-
Total Federal Awards			\$ 12,285,288	\$ 1,018,562

City of Aurora, Colorado
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2017

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the primary government of the City of Aurora, Colorado (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, 2017.

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 this 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 position or cash flows of the City. The schedule of expenditures of federal awards 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

(2) Summary of Significant Accounting Policies

The City's summary of significant accounting policies is presented in Note 1 to the City's basic financial statements for the year ended December 31, 2017. Governmental fund and proprietary funds account for the City's federal grant activity. Expenditures reported on the Schedule are recognized on either the accrual basis of accounting or the modified accrual basis of accounting depending on the basis of accounting used by the respective fund for which the activity is reported. Such expenditures are recognized following, as applicable, the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

(3) Federal CFDA Number

Certain grant programs have not been assigned Catalog of Federal Domestic Assistance (CFDA) numbers by the federal government, or the numbers are not obtainable. These programs are identified in the Schedule by the federal agency number followed by three zeros (for example, 21.000).

(4) Pass-through Entity Identifying Number

For federal awards expended by the City as a subrecipient, the Schedule includes identification of the pass-through grantor and the identifying number assigned to the grant by the pass-through grantor where the pass-through grantor has supplied such number to the City.

City of Aurora, Colorado
Notes to Schedule of Expenditures of Federal Awards (continued)
Year Ended December 31, 2017

(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 Community Development Block Grants Program, the HOME Investment Partnerships Program and the Brownfields Grant Program. The outstanding balances of these loan funds at December 31, 2017 were \$3,648,341 for the Community Development Block Grants Program, \$12,986,635 for the HOME Investment Partnerships Program, and \$1,471,450 for the Brownfields Grant Program. Since there are no continuing compliance requirements other than required loan payments, the outstanding loan balances have not been included in the Schedule. New loans made during the year under these programs are included in the Schedule.

(6) Revolving Loan Funds – Subject to Further Compliance

The City has certain revolving loan funds reported under CFDA 11.307, which were originally financed from the Department of Commerce, Economic Development Administration through the City's Gifts and Grants Fund. The outstanding balances at December 31, 2017 were \$53,453 in loans outstanding and \$127,973 in funds available to lend. The 2017 expenditures for administrative costs were \$24. The 2017 loan write offs were \$28,480. There are no City match requirements.

(7) Noncash Awards – Pedestrian Bridge

The City received the 6th Avenue and Vaughn pedestrian bridge that was constructed with Federal Department of Transportation funds by the State of Colorado. The amount reported on the Schedule under CFDA 20.205 is the value of the property on the date it was received by the City and priced by the State of Colorado.

(8) Noncash Awards – Equipment

The City received equipment that was purchased with Urban Area Security Initiative funds by the City of Denver and Arapahoe County. The amount reported on the Schedule under CFDA 97.067 is the value of the property on the date it was received by the City and priced by the City of Denver and/or Arapahoe County.

**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**

Honorable Mayor and Members of City Council
City of Aurora, Colorado
Aurora, 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 discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Aurora, Colorado (the City), as of and for the year ended December 31, 2017, 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 12, 2018, which contained a reference to the report of other auditors. The financial statements of Havana Business Improvement District (BID), the City's discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with BID.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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. 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.

Honorable Mayor and Members of City Council
City of Aurora, Colorado

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 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 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.

BKD, LLP

Denver, Colorado
June 12, 2018

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

Honorable Mayor and Members of City Council
City of Aurora, Colorado
Aurora, Colorado

Report on Compliance for Each Major Federal Program

We have audited City of Aurora's (the City) compliance with the types of compliance requirements described 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, 2017. The City's major federal programs are 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 federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Honorable Mayor and Members of City Council
City of Aurora, Colorado

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of 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, 2017.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the 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 City'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 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.

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

Honorable Mayor and Members of City Council
City of Aurora, Colorado

**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 discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 12, 2018, which contained unmodified opinions on those financial statements and referenced the report of other auditors. 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 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.

BKD, LLP

Denver, Colorado
June 12, 2018

City of Aurora, Colorado
Schedule of Findings and Questioned Costs
Year Ended December 31, 2017

Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP):
 Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

3. Noncompliance considered material to the financial statements noted?

	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Federal Awards

4. Internal control over compliance for major federal awards programs:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

5. Type of auditor’s report issued on compliance for major federal award programs:
 Unmodified Qualified Adverse Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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City of Aurora, Colorado
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2017

7. Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster
14.239	Home Investment Partnerships Program
20.205	Highway Planning and Construction Cluster

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

9. Auditee qualified as a low-risk auditee? Yes No

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.

City of Aurora, Colorado
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2017

Reference Number	Summary of Finding	Status
2016-001	<i>Community Development Block Grant - Subrecipient Monitoring</i> - We recommend that the City develop a process to track and review single audit reports received by subrecipients to ensure that management decisions are issued on single audit findings within the required timeframe outlined by federal requirements and that follow up occurs to determine that appropriate action was taken. If an audit report is not received from the subrecipient, we recommend the Federal Audit Clearinghouse website be checked quarterly.	Implemented. See separate auditee document for detail of corrective action taken.