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# **City of Aurora, Colorado**

## **Single Audit Reports**

December 31, 2022

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**City of Aurora, Colorado**  
**December 31, 2022**

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**City of Aurora, Colorado**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2022**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Amount Paid to Subrecipients
<b><u>Department of Housing and Urban Development</u></b>				
Passed through from the Colorado Housing and Finance Authority:				
Housing Counseling Assistance Program	14.169	HC210841003	\$ 9,364	\$ -
Housing Counseling Assistance Program	14.169	HC220841002	5,765	-
Total 14.169			15,129	-
Direct Payments:				
<b>CDBG - Entitlement Grant Cluster</b>				
Community Development Block Grants/Entitlement Grants	14.218	N/A	2,775,861	-
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	N/A	340,529	307,270
Total CDBG - Entitlement Grant Cluster			3,116,390	307,270
Emergency Solutions Grant Program	14.231	N/A	191,091	173,025
COVID-19 Emergency Solutions Grant Program	14.231	N/A	1,996,721	1,824,780
Total 14.231			2,187,812	1,997,805
Home Investment Partnerships Program	14.239	N/A	794,914	198,913
Total 14.239			794,914	198,913
<b>Total Department of Housing and Urban Development</b>			<b>6,114,245</b>	<b>2,503,988</b>
<b><u>Department of Justice</u></b>				
Direct payments:				
Coronavirus Emergency Supplemental Funding Program	16.034	NA	17,048	-
Passed through from the Colorado Division of Criminal Justice:				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-20-18-4	11,054	-
Total 16.034			28,102	-
Passed through from the City of Colorado Springs, Colorado:				
Missing Children's Assistance	16.543	2018-MC-FX-K027	12,287	-
Total 16.543			12,287	-
Passed through from the Colorado Division of Criminal Justice:				
Project Safe Neighborhoods	16.609	2020-GP-22-01	142,997	-
Total 16.609			142,997	-

**City of Aurora, Colorado**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended December 31, 2022**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Amount Paid to Subrecipients
<b><u>Department of Justice (continued)</u></b>				
Direct payments:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	203,973	24,320
Total 16.738			203,973	24,320
DNA Backlog Reduction Program	16.741	N/A	103,657	-
Total 16.741			103,657	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	N/A	57,276	-
Total 16.742			57,276	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	N/A	278,501	149,527
Total 16.745			278,501	149,527
Body-Worn Camera Policy and Implementation	16.835	N/A	506,793	-
Total 16.835			506,793	-
Equitable Sharing Program (Seizures-Federal)	16.922	N/A	32,559	-
Total 16.922			32,559	-
<b>Total Department of Justice</b>			<b>1,366,145</b>	<b>173,847</b>
<b><u>Department of Transportation</u></b>				
<b>Highway Planning and Construction Cluster</b>				
Passed through from the Colorado Department of Transportation:				
Highway Planning and Construction (Signal System Upgrade)	20.205	M055-048	172,174	-
Highway Planning and Construction (Nine Mile Bridge TIP)	20.205	M055-056	239,681	-
Highway Planning and Construction (Chambers Sand Creek Bridge Rehabilitation)	20.205	M055-051	7,326	-
Highway Planning and Construction (HSIP Grant 19/20)	20.205	M055-055	6,985	-
Highway Planning and Construction (CCTV Expansion Grant)	20.205	M055-050	39,975	-
Highway Planning and Construction (13th Avenue Corridor Study)	20.205	M055-053	37,564	-
Highway Planning and Construction (25th Avenue Pedestrian Improvement Study)	20.205	M055-0054	390,788	-
Highway Planning and Construction (Havana Street Improvement TIP)	20.205	030A-40	409,073	-
Total 20.205 and Highway Planning and Construction Cluster			1,303,566	-

**City of Aurora, Colorado**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended December 31, 2022**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Amount Paid to Subrecipients
<b><u>Department of Transportation (continued)</u></b>				
<b>Highway Safety Cluster</b>				
Passed through from the Colorado Department of Transportation:				
State and Community Highway Safety	20.600	491002665	171,745	-
National Priority Safety Programs	20.616	491002705	72,120	-
Total Highway Safety Cluster			243,865	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	491002684	103,986	-
Total 20.608			103,986	-
<b>Total Department of Transportation</b>			<b>1,651,417</b>	<b>-</b>
<b><u>Department of Treasury</u></b>				
Direct payments:				
COVID-19 Emergency Rental Assistance Program	21.023	N/A	2,033,587	-
Total 21.023			2,033,587	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	11,862,138	-
Passed through from the Colorado Office of Economic Development and International Trade:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	CTGG1 2022-3117	53,570	-
Total 21.027			11,915,708	-
<b>Total Department of Treasury</b>			<b>13,949,295</b>	<b>-</b>
<b><u>Institute of Museum and Library Services</u></b>				
Passed through from the Colorado Department of Education/State Library:				
Grants to States	45.310	7310	119,431	-
Total 45.310			119,431	-
<b>Total Institute of Museum and Library Services</b>			<b>119,431</b>	<b>-</b>

**City of Aurora, Colorado**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended December 31, 2022**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Amount Paid to Subrecipients
<b><u>Small Business Administration</u></b>				
Passed through from the Colorado Office of Economic Development and International Trade:				
Small Business Development Centers (Host)	59.037	POGG1 2022-2616	155,000	-
Total 59.037			155,000	-
Direct payments:				
COVID-19 Shuttered Venues Operators Grant Program	59.075	N/A	94,131	-
Total 59.075			94,131	-
<b>Total Small Business Administration</b>			<b>249,131</b>	<b>-</b>
<b><u>Office of National Drug Control Policy</u></b>				
Passed through from Rocky Mountain High Intensity Drug Trafficking Area:				
High Intensity Drug Trafficking Areas Program	95.001	G21RM0002A	282,696	-
High Intensity Drug Trafficking Areas Program	95.001	G22RM0002A	518,997	-
Total 95.001			801,693	-
<b>Total Office of National Drug Control Policy</b>			<b>801,693</b>	<b>-</b>
<b><u>Department of Homeland Security</u></b>				
Passed through from the West Metro Fire Protection District:				
National Urban Search and Rescue Response System	97.025	84476,85204,85275,85835	63,070	-
Total 97.025			63,070	-
Passed through from the Colorado Department of Public Safety Division of Homeland Security and Emergency Management:				
Emergency Management Performance Grants	97.042	21EM-22-58	47,340	-
Total 97.042			47,340	-
Direct payments:				
Assistance to Firefighters Grant	97.044	N/A	365,310	-
Total 97.044			365,310	-

**City of Aurora, Colorado**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended December 31, 2022**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Amount Paid to Subrecipients
<b>Department of Homeland Security (continued)</b>				
Passed through from the Colorado Department of Public Safety Division of Homeland Security and Emergency Management:				
Pre-Disaster Mitigation	97.047	18PDM20AUR	387	-
Total 97.047			387	-
Direct payments:				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	N/A	365,827	-
Total 97.083			365,827	-
<b>Total Department of Homeland Security</b>			<b>841,934</b>	<b>-</b>
<b>Total Federal Awards</b>			<b>\$ 25,093,291</b>	<b>\$ 2,677,835</b>

**City of Aurora, Colorado**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2022**

**(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, 2022.

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**

Expenditures reported on the Schedule are recognized on the accrual or modified accrual basis of accounting. 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, 2022. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable regulatory 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior periods.

**(3) Indirect Cost Rate**

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**(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.

**(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 Grant Program, the HOME Investment Partnership Program and the Brownfields Grant Program. The outstanding balances of these loan funds at December 31, 2022 were \$2,683,595 for the Community Development Block Grant Program, \$10,870,972 for the HOME Investment Partnership Program, and \$920,621 for the Brownfields Grant Program. Since there are no continuing compliance requirements other than continued 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.





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## **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**

### **Independent Auditor's Report**

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 (*Government Auditing Standards*), 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 of Aurora, Colorado (the City), as of and for the year ended December 31, 2022, 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 30, 2023, which contained an emphasis of matter paragraph regarding a change in accounting principle.

The financial statements of the Havana Business Improvement District, the Parkside City Centre Business Improvement District, and the Citadel on Colfax Business Improvement District, component units included in the financial statements of the aggregate discretely presented component units, 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 the Havana Business Improvement District, the Parkside City Centre Business Improvement District, or the Citadel on Colfax Business Improvement District.

### ***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 City'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.

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

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 or significant deficiencies may exist that were not identified.

### ***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*.

### ***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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**FORVIS,LLP**

Denver, Colorado  
June 30, 2023



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**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**

**Independent Auditor's Report**

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

**Report on Compliance for the Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Aurora'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, 2022. 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.

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, 2022.

***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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" 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.

***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.

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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.

### **Report on 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.

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

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by 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, 2022, 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 30, 2023, which contained unmodified opinions on those financial statements, an emphasis of a matter paragraph regarding a change in accounting principle, and a reference to the reports of other auditors. Our audit was performed 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.

**FORVIS,LLP**

Denver, Colorado  
June 30, 2023



**City of Aurora, Colorado**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended December 31, 2022**

**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
	No matters are reportable

**City of Aurora, Colorado**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended December 31, 2022**

**Section III – Federal Award Findings and Questioned Costs**

<b>Reference Number</b>	<b>Finding</b>
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No matters are reportable



Administration

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## Summary Schedule of Prior Audit Findings Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-001	<p><i>Emergency Rental Assistance Program - ALN 21.023</i></p> <p>Finding: Reporting - The City should continue to work with the Department of Treasury to attempt to resolve the issues preventing the submission of the reports and submit the past-due reports as soon as possible.</p>	Implemented
2021-002	<p><i>Emergency Rental Assistance Program - ALN 21.023</i></p> <p>Finding: Eligibility - The City should ensure formal documentation is received and retained to support all eligibility determinations.</p>	Implemented