

Mandate	Key Requirements
<p>OMB Circular A-133 Public Law 98-502, Single Audit Act of 1984 (revised as Public Law 104-156)</p>	<ol style="list-style-type: none"> 1. Identify Federal awards made by informing each sub-recipient of CFDA title and number, award name and number, award year, if the award is research and development, and name of Federal agency. 2. Advise sub-recipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements. 3. Monitor the activities of sub-recipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements. 4. Ensure that sub-recipients expending \$500,000 or more in Federal awards have met the audit requirements. 5. Issue a management decision on audit findings within six months after receipt of the sub-recipient's audit report and ensure that the sub-recipient takes appropriate and timely corrective action. 6. Consider whether sub-recipient audits necessitate adjustment of the pass-through entity's own records. 7. Require each sub-recipient to permit the pass-through entity and auditors to have access to the records and financial statements as necessary.
<p>Code of Federal Regulations, Title 45, Volume 1, Part 92, Section 26, Non-Federal Audit and Uniform Administrative Requirements for Awards and Sub-awards to Institutions of Higher Education, Hospitals, Other Nonprofit Organizations, and Commercial Organizations; and Certain Grants and Agreements with States, Local Governments, and Indian Tribal Governments</p>	<p>Requirements do not differ from A-133 but include additional entities.</p> <p>(a) Basic rule. Grantees and sub-grantees are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The audits shall be made by an independent auditor in accordance with generally accepted government auditing standards covering financial audits.</p> <p>(b) Sub-grantees. State or local governments, as those terms are defined for purposes of the Single Audit Act Amendments of 1996, that provide Federal awards to a sub-grantee, which expends \$500,000 or more in Federal awards in a fiscal year, shall:</p> <ol style="list-style-type: none"> (1) Determine whether State or local sub-grantees have met the audit requirements of the Act and whether sub-grantees covered by OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations," have met the audit requirements of the Act. Commercial contractors (private for-profit and private and governmental organizations) providing goods and services to State and local governments are not required to have a single audit performed. State and local governments should use their own procedures to ensure that the contractor has complied with laws and regulations affecting the expenditure of Federal funds; (2) Determine whether the sub-grantee spent Federal assistance funds provided in accordance with applicable laws and regulations. This may be accomplished by reviewing an audit of the sub-grantee made in accordance with the Act, Circular A-110, or through other means (e.g., program reviews) if the sub-grantee has not had such an audit; (3) Ensure that appropriate corrective action is taken within six months after receipt of the audit report in instance of noncompliance with Federal laws and regulations; (4) Consider whether sub-grantee audits necessitate adjustment of the grantee's own records; and (5) Require each sub-grantee to permit independent auditors to have access to the records and financial statements. <p>(c) Auditor selection. In arranging for audit services, Sec. 92.36 shall be followed.</p>

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Section 26-1-109(4), C.R.S.	(d) Recover any moneys owed by a county to the state by reducing the amount of any payments due from the state in connection with any program or activity; and (e) Take any other action, which may be necessary or desirable for carrying out the provisions of this title.
Section 26-1-111, C.R.S.	The state department, under the supervision of the executive director, is charged with the administration or supervision of all the public assistance and welfare activities of the state, including but not limited to assistance payments, food stamps, social services, child welfare services, rehabilitation, and programs for the aging and for veterans, which activities as enumerated are declared to be state as well as county purposes.
Section 24-17-102, C.R.S.	Requires that each department of the executive department shall institute and maintain systems of internal accounting and administrative control within said department which shall be applicable to all agencies within said department and which shall provide for: (a) A plan of organization that specifies such segregation of duties as may be necessary to assure the proper safeguarding of state assets; (b) Restrictions permitting access to state assets only by authorized persons in the performance of their assigned duties; (c) Adequate authorization and record-keeping procedures to provide effective accounting control over state assets, liabilities, revenues, and expenditures; (d) Personnel of quality and integrity commensurate with their assigned responsibilities; and (e) An effective process of internal review and adjustment for changes in conditions.
CDHS Rules and Regulations, Volume of Finance and Accounting (Executive Director) Rules, 5.731 (effective 5/1/04)	Pursuant to Section 26-1-109, C.R.S., the Colorado Department of Human Services has the power to recover any monies owed by a county to the Colorado Department of Human Services by reducing the amount of any payments due from the Colorado Department of Human Services in connection with any program or activity.
CDHS Rules and Regulations, Volume of Finance and Accounting (Executive Director) Rules, 5.730.1 (effective 5/1/04)	The Colorado Department of Human Services is responsible for supervising the maintenance of fiscal and administrative controls to insure proper accountability for all expenditures of State and Federal funds. Pre-audits made at the Colorado Department of Human Services may result in reducing a county's claim for reimbursement by the amount of any incorrect claims for reimbursement.
CDHS Rules and Regulations, Volume of Finance and Accounting (Executive Director) Rules, 5.730.2 (effective 5/1/04)	Post-audits are made by the Colorado Department of Human Services to verify the correctness of payments and benefit authorizations and may result in additional adjustments in county claims for reimbursement.
Colorado Department of Human Services Strategic Plan and Department Description	The Department's commitment is to promote the safety, health, well-being and independence for all Coloradoans through leadership, innovation, accountability, and transparency to human services programs throughout Colorado. Employment & Regulatory Affairs, which includes the Audit Division, is responsible for providing services that help ensure the financial, programmatic, legal, and legislative accountability for the programs that the Department operates and oversees.