



CliftonLarsonAllen LLP  
8390 East Crescent Parkway, Suite 600  
Greenwood Village, CO 80111  
303-779-5710 | fax 303-779-0348  
CLAconnect.com

## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

The Board of County Commissioners  
Arapahoe County, Colorado

We have performed the procedures enumerated below, which were agreed to by Arapahoe County, Colorado (hereinafter “you” or the “County”), solely to assist you in determining the County’s compliance with Section VIII of Resolution No. 030381, as amended, related to activity of the Open Spaces Sales Tax Fund for the year ended December 31, 2014. The County’s management is responsible for the fair presentation of the activity of the Open Spaces Sales Tax Fund in conformity with Section VIII of Resolution No. 030381, as amended. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. For each general ledger expenditure account (other than Shareback expenditures, payroll and related expenditures) exceeding \$15,000, we will obtain activity detail that supports the general ledger expenditure account total. From such detail, we will obtain valid support for each individual expenditure over \$15,000 and we will determine that the expenditure is in compliance with Section VIII of Resolution No. 030381, as amended.
2. For Shareback expenditures, we will determine compliance with Section VIII of Resolution No. 030381, as amended, as follows:
  - a. Each incorporated municipality has entered into an Intergovernmental Agreement with the Board of County Commissioners.
  - b. Shareback funds distributed properly to each incorporated municipality within or partially within Arapahoe County based on the population within said jurisdiction in Arapahoe County and the total incorporated population of Arapahoe County.
  - c. Population figures used were provided by the Demography Section of the Colorado Department of Local Affairs or any state agency which takes over the duties and responsibilities of said Demography Section.
  - d. Verify that total Shareback equals the percentage outlined in Section A of Section VIII of Resolution No. 030381, as amended.

3. Determine that County Expenditures for Administrative Costs do not exceed 4% of total sales and use tax revenue in accordance with Section A of Section VIII of Resolution No. 030381, as amended.

Findings:

1. None noted.
2. None noted.
3. None noted.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the County's overall compliance with Section VIII of Resolution No. 030381, as amended. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Arapahoe County, Colorado and the Board of County Commissioners and is not intended to be and should not be used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Greenwood Village, Colorado  
June 23, 2015