



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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”), related to 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, 2020. The County’s management is responsible for the compliance of the activity of the Open Spaces Sales Tax Fund in conformity with Section VIII of Resolution No. 030381, as amended. 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 enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures, results of the procedures and associated findings are as follows:

1. Procedure: 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 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 by Resolution No. 110637.

Results: For all expenditures exceeding \$15,000, the description of the services provided or goods purchased included in the support was for an allowable cost under Section VIII of Resolution No. 030381, as amended by Resolution No. 110637.

2. Procedure: For Shareback expenditures, we will determine compliance with Section VIII of Resolution No. 030381, as amended by Resolution No. 110637, 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. Mathematically check that total Shareback equals the percentage outlined in Section A of Section VIII of Resolution No. 030381, as amended by Resolution No. 110637.
3. Procedures: Recalculate the percentage of costs coded to administrative expenditure codes (cost centers 2829800100, 2848100100, and 2855800100) and determine if the recalculated percentage exceeds 4% of total sales and use tax revenue in accordance with Section D of Section II of Resolution No. 110637.

Findings:

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

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on the County's overall compliance with Section VIII of Resolution No. 030381, as amended by Resolution No. 110637. Accordingly, we do not express such an opinion or conclusion. 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
July 27, 2021