



Carrie Warren-Gully, Chair, District 1  
Jessica Campbell, District 2  
Jeff Baker, District 3  
Leslie Summey, Chair Pro Tem, District 4  
Bill Holen, District 5

# Arapahoe County

## Board of County Commissioners Study Session

### Meeting Minute Summaries

**Tuesday, July 16, 2024**  
**10:30 AM**

**Administration Building**  
**5334 S. Prince St.**  
**Littleton, CO 80120**  
**West Hearing Room**

*The Arapahoe County Board of Commissioners typically holds weekly study sessions on Monday and Tuesday. Study sessions (except for executive sessions) are open to the public and agendas are available online at [arapahoe.legistar.com](http://arapahoe.legistar.com). Meetings marked with an asterisk (\*) can be attended virtually via [arapahoe.legistar.com](http://arapahoe.legistar.com) while non-asteriked (\*) sessions are open to in-person attendance only. The members of the Board of County Commissioners may choose to attend study sessions virtually.*

*The Board of County Commissioners may go into executive session during or at the conclusion of a study session or administrative meeting as necessary to receive legal advice or discuss other confidential matters, and if they do so, the public will be excluded from that portion of the meeting. The Board may alter the times of the meetings throughout the day, as well as cancel or reschedule noticed meetings. Contact the Commissioners' Office at 303 795 4630 or [kdavis2@arapahoegov.com](mailto:kdavis2@arapahoegov.com) with questions about the agenda.*

*Arapahoe County is committed to making its public meetings accessible to persons with disabilities. If you need special accommodations, please contact the Commissioners' Office at 303 795 4630 or Relay Colorado 711 at least 3 days in advance to make arrangements.*

#### **Commissioners Present**

Carrie Warren-Gully  
Jeff Baker  
Jessica Campbell  
Leslie Summey  
Bill Holen

#### **Others Present**

Ron Carl  
John Christofferson  
Michelle Halstead  
Cooney Sarracino  
Melissa Valentine  
John Paul LeChevallier

**10:30 AM Calendar and Board Updates**  
**Michelle Halstead, Director, Commissioners' Office**

**12:00 PM BREAK**

#### **STUDY SESSION TOPICS**

1:00 PM \*Presentation of the 2023 Annual Comprehensive Financial Report and Audit Report

**Attachments:** [Board Summary Report](#)  
[Presentation](#)  
[2023 Annual Comprehensive Financial Report](#)  
[Arapahoe County Audit Communication](#)

The purpose of this study session was informational only. Staff will provide a copy of the December 31, 2023, Annual Comprehensive Financial Report (ACFR) which includes the Auditor's Report and the Single Audit Report, also known as the 2023 ACFR. The auditors will be presenting their report and be available for any questions.

A PowerPoint presentation was presented, a copy of which has been retained for the record.

Staff discussed the audit report for the 2023 fiscal year. The purpose and responsibilities of the audit were discussed.

The scope of the audit was presented. The two parts of the audit are a financial statement audit and a single audit.

Commissioner Baker arrived at 1:11 PM.

Significant items in the 2023 audit were presented. The American Rescue Plan Act (ARPA), change in ending financial position, Arapahoe County Public Health, and implementation of software subscriptions were reviewed.

Staff reviewed the financial reporting audit findings, and no material weaknesses or no significant deficiencies were identified. Single audit results were reviewed by analyzing programs. For single audit findings, material weaknesses and deficiencies within programs were presented.

Required communication results from the audit were discussed.

Finance staff further presented the purpose of the annual financial audit. The Annual Comprehensive Financial Report was reviewed. Reporting for GASB implementation in 2023 and 2024 was discussed.

The different aspects of the financial report that the BOCC valued were presented. A graph and chart of the General Fund expenditure and balance were displayed.

Arapahoe County's reduction in ARPA spending was presented. A chart of money obligated and spend was displayed. The eligible use of ARPA funds was reviewed. A chart of cities and counties use of ARPA funds for revenue loss was displayed.

Staff presented what is expected in 2024.

Commissioners asked staff about procedure and benefits using ARPA with the General Fund.

Presentation concluded without vote.

**2:00 PM \*Executive Session**

**Executive Session and County Attorney Administrative Meeting [Section 24-6-402(4)(b)C.R.S.](As required by law, specific agenda topics will be announced in open meeting prior to the commencement of the closed and confidential portion of this session)**

**Ron Carl, County Attorney**

**The motion was made by Commissioner Campbell and duly seconded by Commissioner Baker that the Board go into executive session pursuant to section 24-6-402(4)(b) of the Colorado Revised Statutes, to receive legal advice regarding a potential de-brucing ballot measure.**

**The motion passed 5-0.**

**The meeting was adjourned.**

**3:00 PM Calendar and Board Updates Continued**

**Michelle Halstead, Director, Commissioners' Office**

**\*Virtual/Streamed**