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Management
Boulder County, Colorado

In planning and performing our audit of the financial statements of Boulder County (the County) as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the entity'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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. A separate communication dated September 27, 2019, contains our written communication of significant deficiencies in the entity's internal control. This letter does not affect our communication dated September 27, 2019.

IFAS User Access

During review of user access for the financial reporting system, IFAS, we noted four employees with full access to the system with the ability to modify financial information without a secondary review process as they also have the ability to review and approve activity. Two out of the four users have DBA (System Administrator) access, which gives rights to everything within the system. The remaining two users had FIN user access, which allows the user to create, post, review and approve transactions. It was noted that the County converted from IFAS to a new Oracle accounting system in 2019. We recommend that the County ensure that user access is properly designed in the new accounting system.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, Board of County Commissioners, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

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Greenwood Village, Colorado
September 27, 2019

