



Eva J. Henry - District #1  
Charles "Chaz" Tedesco - District #2  
Emma Pinter - District #3  
Steve O'Dorisio - District #4  
Mary Hodge - District #5

---

STUDY SESSION AGENDA  
TUESDAY  
January 14, 2020

*ALL TIMES LISTED ON THIS AGENDA ARE SUBJECT TO CHANGE*

---

10:00 A.M.	ATTENDEE(S):	Raymond Gonzales
	ITEM:	2020 BOCC Committee Appointments
10:30 A.M.	ATTENDEE(S):	Adam Burg / Eliza Schultz / Elisabeth Rosen
	ITEM:	Legislative Update
11:15 A.M.	ATTENDEE(S):	Ben Dahlman / Kim Higgins, Eide Bailly LLP / Brent
	ITEM:	Millspaugh, Eide Bailly LLP Internal Audit 2019 Review
11:45 A.M.	ATTENDEE(S):	Max Daffron
	ITEM:	Opportunity Zone Taskforce Update
12:15 P.M.	ATTENDEE(S):	Alisha Reis / Conor Hall, Trust for Public Land
	ITEM:	Feasibility Study of Sales Tax Review
12:45 P.M.	ATTENDEE(S):	Raymond Gonzales
	ITEM:	Administrative Item Review
1:15 P.M.	ATTENDEE(S):	Heidi Miller
	ITEM:	Executive Session Pursuant to C.R.S. 24-6-402(4)(b) and (e) for the Purpose of Receiving Legal Advice and Instructing Negotiators Regarding Wallace Claim

(AND SUCH OTHER MATTERS OF PUBLIC BUSINESS WHICH MAY ARISE)

\*\*\*AGENDA IS SUBJECT TO CHANGE\*\*\*



## STUDY SESSION AGENDA ITEM

<b>DATE:</b> January 14, 2020
<b>SUBJECT:</b> BOCC Committee Appointments
<b>FROM:</b> Raymond H. Gonzales, County Manager
<b>AGENCY/DEPARTMENT:</b> County Manager's Office
<b>ATTENDEES:</b> Raymond H. Gonzales
<b>PURPOSE OF ITEM:</b> Discuss the 2020 Committee Assignments for the Board of County Commissioners
<b>STAFF RECOMMENDATION:</b> n/a

### **BACKGROUND:**

Annually, the Board of County Commissioners discuss their board assignments during Study Session and will formally approve them during a Public Hearing.

### **AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:**

### **ATTACHED DOCUMENTS:**

2019 Committee Assignments

**FISCAL IMPACT:**

Please check if there is no fiscal impact ☒. If there is fiscal impact, please fully complete the section below.

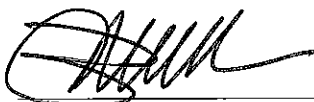
**Fund:****Cost Center:**

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
<b>Total Revenues:</b>			

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
<b>Total Expenditures:</b>			

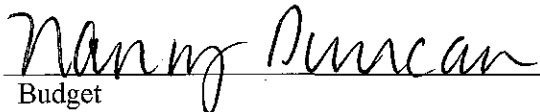
New FTEs requested: ☐ YES ☐ NO

Future Amendment Needed: ☐ YES ☐ NO

**Additional Note:****APPROVAL SIGNATURES:**

Raymond H. Gonzales, County Manager

Deputy County Manager

**APPROVAL OF FISCAL IMPACT:**  
Budget

## 2019 COMMITTEE ASSIGNMENTS:

### DENVER REGIONAL COUNCIL OF GOVERNMENTS (DRCOG):

Commissioner Eva Henry

Commissioner Steve O'Dorisio (alternate)

### MILE HIGH FLOOD CONTROL DISTRICT:

Commissioner Chaz Tedesco

Commissioner Steve O'Dorisio (alternate)

### BOUNDARY CONTROL COMMISSION:

Commissioner Eva Henry

### ADAMS COUNTY ECONOMIC DEVELOPMENT BOARD (Executive Committee):

Commissioner Eva Henry

Commissioner Emma Pinter

Commissioner Mary Hodge

### E-470 AUTHORITY:

Commissioner Chaz Tedesco

Commissioner Emma Pinter (alternate)

### HOUSING AUTHORITY:

Commissioner Eva Henry

### ADAMS COUNTY WATER QUALITY ASSOCIATION:

Commissioner Eva Henry

### NORTH AREA TRANSPORTATION ALLIANCE (NATA):

Commissioner Chaz Tedesco

Commissioner Steve O'Dorisio (alternate)

### AIRPORT COORDINATING COMMITTEE

Commissioner Eva Henry

Commissioner Chaz Tedesco

Commissioner Emma Pinter

Commissioner Steve O'Dorisio

Commissioner Mary Hodge

### REGIONAL ECONOMIC ADVANCEMENT PARTNERSHIP

Commissioner Mary Hodge

### BRIGHTON SCHOOL DISTRICT 27J CAPITAL FEES FOUNDATION

Commissioner Mary Hodge

### ADAMS COUNTY YOUTH INITIATIVE

Commissioner Chaz Tedesco

NORTH METRO CHAMBER OF COMMERCE DEVELOPMENT COUNCIL

Commissioner Emma Pinter

CRIMINAL JUSTICE COORDINATING COMMITTEE

Commissioner Emma Pinter

AURORA ECONOMIC DEVELOPMENT BOARD OF DIRECTORS

Commissioner Chaz Tedesco

Commissioner Mary Hodge (alternate)

HIGHWAY 7 COALITION

Commissioner Mary Hodge

PROGRESSIVE 15

Commissioner Mary Hodge

SMALL BUSINESS DEVELOPMENT CENTER ADVISORY BOARD

Commissioner Steve O'Dorisio

VETERANS ADVISORY COMMISSION

Commissioner Chaz Tedesco

AEROTROPOLIS REGIONAL TRANSIT AUTHORITY

Commissioner Chaz Tedesco

Commissioner Steve O'Dorisio

Commissioner Mary Hodge (alternate)

Commissioner Emma Pinter (alternate)

SOUTH PLATTE BASIN ROUNDTABLE

Commissioner Mary Hodge

METRO ROUNDTABLE

Commissioner Steve O'Dorisio

AURORA MENTAL HEALTH BOARD OF DIRECTORS

Commissioner Mary Hodge

METRO DENVER EDC BOARD OF GOVERNORS

Emma Pinter

WORLD TRADE CENTER BOARD OF DIRECTORS



## STUDY SESSION AGENDA ITEM

<b>DATE:</b>	January 14, 2020
<b>SUBJECT:</b>	Internal Audit 2019 Review
<b>FROM:</b>	Benjamin Dahlman
<b>AGENCY/DEPARTMENT:</b>	County Manager's Office
<b>ATTENDEES:</b>	Eide Bailly Representatives: Kim Higgins, CPA, Brent Millsbaugh, CPA Adams County Representative: Benjamin Dahlman
<b>PURPOSE OF ITEM:</b>	2019 Internal Audit Review
<b>STAFF RECOMMENDATION:</b>	Review 2019 Activity

### **BACKGROUND:**

On October 26, 2011, the Adams County Board of County Commissioners established an internal audit function for Adams County Government for the purpose of enhancing public accountability and adhering to best practices in government.

The Internal Audit Charter was updated on January 6<sup>th</sup>, 2015, and Eide Bailly, LLP, has been the County's Internal Auditor since February 3, 2015.

The Internal Audit Charter requires that the Internal Auditor provide; among other tasks, the following:

- Participate in the development of a flexible annual audit plan in partnership with County Management using an appropriate risk-based methodology and submit that plan to the Board of County Commissioners for review and approval.
- Implement the annual audit plan as approved, including; as appropriate, special tasks or projects requested by County Management and the Board of County Commissioners.

The Internal Auditors will present the work performed in 2019.

### **AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:**

Finance Department  
County Manager's Office

## **ATTACHED DOCUMENTS:**

2020 Executive Summary Report and Work Plan

2019 Internal Audit Reports

- Assessor's Office – Agreed Upon Procedures surrounding the Elected Official transition
- Clerk & Recorder's Office Ballot Truck Investigation
- Follow - Up on Management Letter Comments from External Audit
- Parks, Open Space & Cultural Arts – Controls Review

**FISCAL IMPACT:**

Please check if there is no fiscal impact ☐. If there is fiscal impact, please fully complete the section below.

**Fund:****Cost Center:** 9252

	<b>Object Account</b>	<b>Subledger</b>	<b>Amount</b>
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
<b>Total Revenues:</b>			

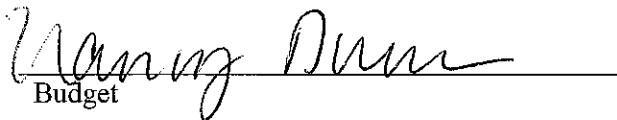
	<b>Object Account</b>	<b>Subledger</b>	<b>Amount</b>
Current Budgeted Operating Expenditure:	7685		\$564,000
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
<b>Total Expenditures:</b>			<b>\$564,000</b>

**New FTEs requested:** ☐ YES ☐ NO

**Future Amendment Needed:** ☐ YES ☐ NO

**Additional Note:****APPROVAL SIGNATURES:**

Raymond H. Gonzales, County Manager

\_\_\_\_\_  
Deputy County Manager**APPROVAL OF FISCAL IMPACT:**  
Budget





2020 Executive Summary

# Adams County, Colorado

January 14, 2020

Executive Summary.....	1
Individuals Contacted.....	1
Scope .....	2
Procedures Performed .....	2
Proposed Audit Plan.....	4



## **Executive Summary**

Internal Audit departments operate using guidance provided by the International Professional Practices Framework (IPPF) published by the Institute of Internal Auditors. Standards of the IPPF address planning and indicate that risk-based plans should determine the priorities of the internal audit activity, consistent with the organization's goals. The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process.

With the issuance of RFP 2014.403, Proposal for Internal Auditor Services, our proposal dated October 21, 2014 and the Purchase of Service Agreement signed February 3, 2015, Adams County changed its internal auditor services agreement and vendor to Eide Bailly, LLP. We were hired as part of the Adams County team to provide consulting/special projects as well as risk assessments/internal audits for top management with final reporting and approvals by the Board of County Commissioners.

We have included our 2019 internal audit and special/consulting reports which included a report on the County Clerk and Recorder's ballot truck consulting investigation, Assessor's transition audit, CliftonLarsonAllen management letter follow up of findings, and the Parks, Open Space & Cultural Arts process and control review surrounding the fairgrounds. This report outlines those procedures as well as any other reports issued prior to 2019 (*Figure 4: Page 6*). We also included the proposed audit plan for 2020, should we continue as your internal auditors, which may include follow up projects from our risk assessment updates (*Figure 3: page 5*). Certain department directors and elected officials provided input as part of the current and updated risk assessment process to and will be included in the interview process/risk assessments updates as the audit plans are refined and approved during 2020.

The risk assessment process is not an exact science but should occur on an annual basis. The majority of risks are self-reported by the director/elected official and staff of the respective function. While every risk and its associated ranking are thoroughly discussed with the risk's owner, no audit procedures are performed to validate the rankings (thorough audit procedures will be developed and performed as part of the individual audits proposed as a result of this report). The audit team applies professional judgment and experience to determine the final risk rankings.

It is very important to note that risks are written as if they are occurring. Readers should not assume the noted risk actually exists or that the function is deficient in any way. The purpose of the risk assessment is to develop an audit plan, not to report problems with current operations. In contrast, the purpose of an internal audit is to evaluate and conclude on the adequacy and effectiveness of operations and internal controls through interviews, review of documentation, testing, and other detailed procedures. A countywide risk assessment does not validate data or go into the same level of detail as an internal audit and should not be viewed as such.

## **Individuals Contacted**

Department directors and elected/appointed officials were contacted for input into the updated risk assessment process. *Figure 1: Adams County Contacts* lists each function contacted, along with the function's respective leader. Internal Audit contacted each of these individuals as part of the risk assessment process. Additionally, the majority of functions included key members of their staff when providing input and feedback.

*Figure 1: Adams County Contacts: Department Director/Elected Official Contact*

Assessor – Ken Musso  
Clerk & Recorder – Josh Zygielbaum  
Coroner – Monica Broncucia-Jordan  
County Manager – Ray Gonzales  
Deputy County Manager – Administrative Services – Alisha Reis  
Finance Director – Benjamin Dahlman  
Director of Parks, Open Space & Cultural Arts – Byron Fanning  
Deputy Director of Human Services Department, Children and Family  
Services – Janis James  
Assistant District Attorney – Jess Redman

### **Objective**

A risk assessment is performed as part of any internal audit function, the objective of which is to determine the risks to the organization and develop an appropriate risk-based audit plan.

### **Scope**

The scope of our risk assessment included all departments and elected offices within Adams County.

### **Procedures Performed**

We performed the following procedures to complete our risk assessment:

1. Presentation of methodology to directors/elected officials interviewed – For the internal audit function in 2019, our risk assessment methodology and procedures were presented to the department directors and elected/appointed officials that we met with to promote consistency within the process across all operating entities. For the 2020 and subsequent risk assessments, we will present our methodology to any newly interviewed and/or elected officials or newly hired department directors, should the County decide to engage Eide Bailly to continue as your Internal Auditors.
2. Solicitation of risks – Each interviewed director/official was asked to review the goals/responsibilities of their function and risks to accomplishing these goals/responsibilities. For each risk, respondents were instructed to rank the magnitude of impact and likelihood of occurrence.

**Magnitude of impact** assesses the severity of the risk, assuming it were to occur, using rankings of high, medium, and low.

**Likelihood of occurrence** assesses the chance the risk will come to fruition, regardless of the severity of the risk, using rankings of probable, potential, and remote.

3. Evaluation of risks – Internal Audit reviewed all completed risk assessments in conjunction with the function's goals/responsibilities, information available on the function's internet/intranet sites, and Internal Audit's experience with government operations. Additional risks or changes to risk rankings were proposed when deemed appropriate.

4. Departmental/Elected Office interviews – Internal Audit held individualized risk assessment sessions with each elected official and/or department director, listed above (*Figure 1, above*). Internal Audit also met with top management and several elected officials to obtain their input regarding updates to the previous risk assessment. The purpose of these meetings and contacts was to clarify responses submitted in the self-assessment, review and revise risk rankings as necessary, and discuss additional risks proposed by Internal Audit.
5. Validation of risks – To ensure risks and associated rankings were appropriately captured, top management was provided copies of the final risks/rankings and given the opportunity to propose additional changes.
6. Consolidation of risks – Upon completion of the risk validation process, risks from each function were consolidated into a master risk assessment covering the entire county. We assigned risk rankings numerical weights as presented in *Figure 2: Risk Rankings*:

*Figure 2: Risk Rankings*

Magnitude Rankings		Likelihood Rankings	
High	3	Probable	3
Medium	2	Potential	2
Low	1	Remote	1

Financial magnitude was multiplied by the likelihood ranking to arrive at an overall raw risk score.

As discussed in the preceding scope section, some county officials and departments requested an expanded risk assessment scope to evaluate aspects of their operations with legal/regulatory, operational, and reputational risks. When all four categories of risk were considered, we multiplied the mathematical average of rankings in all four of the magnitude categories by the likelihood ranking to arrive at an overall raw risk score.

In addition to individualized risk rankings, we used budgeted expenditures as another factor in the risk assessment process. Risks associated with departments/elected official offices with larger budgets were given additional weight. Departmental budgets were summarized and given a “percent rank” in relation to other departments. This percent rank was added to the overall raw risk score as a “budgetary factor” to produce a final risk score.

Since Internal Audits were conducted at some Adams County departments/elected official offices during the years 2012 through 2019, we developed a “prior audit” factor which when applied, reduced the final risk score for the audited departments.

As the Internal Audit function continues to mature, overall risk scores in future years will likely include additional factors influencing risk such as the number of agreed upon management actions not completed. Such additional factors will help ensure that all functions receive adequate audit coverage, regardless of initial risk rankings.

7. Development of audit plan – We translated the final risk scores into relative rankings and sorted the scores in descending order. It is important to note that individual risk factors do not necessarily translate one for one into proposed audits. In some cases, the noted risk may be an inherent risk for which the County has no control over. In these cases, the County should be aware that the risk exists despite the fact that the risk cannot be addressed in an audit. In other cases, individual risks may not warrant a discrete internal audit and rather, are combined with other risks to produce a more comprehensive audit of the function. Further detail on the proposed audit plan is included in the “Proposed Audit Plan” section below.
8. Presentation of draft risk assessment and audit plan – This report, in draft format, was presented to top management for review and comment prior to formal adoption of the annual audit plan by the Board of County Commissioners in public hearing. While all comments were considered, Internal Audit, as an independent function reporting directly to the Board of County Commissioners, made the final decisions on risks, rankings, and proposed audits presented to the Board.
9. Approval of annual audit plan – As a final step in the risk assessment and audit planning process, the audits outlined in this report are presented to the Board of County Commissioners for final approval.

### **Proposed Audit Plan**

Internal audit was set up with an annual budget affording approximately 600-800 annual audit hours. We have structured our internal audit plan to fit within close proximity to this budget. The internal audit budget also includes audit hours to administer the audit function, update the risk assessment annually, and conduct follow up audits to determine if agreed upon management actions have been satisfactorily completed.

Based on the results of our 2019 risk assessments and pending 2020 risk assessment updates, we propose the 2020 internal audit plan presented below, in *Figure 3: Proposed Internal Audit Plan*. Our proposed audit plan was based on the risk assessment results and our knowledge of county government operations. This plan may be modified as necessary during the year to address immediate concerns or changing conditions. Specific timing of each audit engagement will be determined upon approval of the audit plan and coordination with auditees.

*Figure 3: Proposed 2020 Internal Audit Plan*

<b>2020 Proposed Internal Audit Plan</b>	<b>Dates</b>	<b>Hours</b>
2020 Risk Assessment – Continue to meet with department directors and elected officials to update the risks/rankings identified in the 2019 risk assessment to refine the 2020 audit plan.	On-going	200
2020 – Coroner – Internal controls surrounding inventory collection, safeguarding, reporting and releases to appropriate persons should continue based upon the 2019 meetings and correspondence with the Coroner and gathered information to date.	TBS/On-going	100
2020 – Parks, Open Space & Cultural Arts – Follow up review of processes and controls over sales of alcoholic beverages and recommendations from 2019 internal audit procedures.	TBS	100
2020 – Finance – Review processes and controls surrounding payments to vendors using automated clearing house (ACH) and other electronic methods	TBS	100
2020 – Human Resources – Review processes and controls within the Human Resources Department and its compliance with laws and regulations.	TBS	100

2020 – Public Works – Follow up review of construction processes and controls	TBS	100
Administration- Time required to manage the internal audit function, and perform other procedures, not otherwise associated with specific audits.	Ongoing	100
<b>Total budgeted hours- 2020</b>		<b>800</b>

*Figure 4: 2015-2019 Internal Audit Reports and Special/Consulting Projects Performed to Date*

<b>2019 Internal Audit and Special Projects</b>	<b>Status</b>
2019 Risk Assessment – Interviews with certain department directors/elected officials to update the risk assessment to evaluate risks to the County and develop the 2019 internal audit plan.	Complete
2019 Clerk and Recorder’s ballot truck consulting investigation (outside of IA budget) as a fraud investigation.	Complete
2019 – Parks, Open Space & Cultural Arts – Review processes and controls surrounding the sale of alcoholic beverages at the fairgrounds.	Complete
2019 – Assessor’s Office – Agreed-upon procedures surrounding transition processes from outgoing Assessor to incoming Assessor.	Complete
2019 – County Manager’s Office – Follow up review of management letter comments issued by the County’s external auditors.	Complete
2019 – Coroner’s Office -Meetings and correspondence with the Coroner, culminating in narratives drafted and gathered information to date surrounding the internal controls over inventory collection, safeguarding, reporting and releases to appropriate persons; accounting transactions/contracts surrounding the office; budgeting and reporting in compliance with County policies, laws and regulations.	On-Going

<b>2018 Internal Audit and Special Projects</b>	<b>Status</b>
2018 Risk Assessment – Interviews with certain department directors/elected officials to update the risk assessment to evaluate risks to the County and develop the 2018 internal audit plan.	Complete
2018 – Assessor’s Office – Follow up review of operations and recommendations from 2017 internal audit procedures.	Complete
2018 – Clerk & Recorder – Follow up of operations, internal controls, segregation of duties and recommendations/findings from 2017 internal audit.	Complete
2018 – Finance – Report on the County’s vendor pre-qualification process and related purchasing policies and procedures	Complete

<b>2017 Internal Audit and Special Projects</b>	<b>Status</b>
2017 Risk Assessment – Interviews with department directors/elected officials to update the risk assessment to evaluate risks to the County and develop the 2017 internal audit plan.	Complete
2017 – Assessor’s Office – Review of operations and compliance with laws and regulations, specifically the process to assess mobile home parks and resulting Board of Equalization hearings and appeals process that have been denied the Office.	Complete
2017 – Clerk & Recorder – Review of operations, internal controls, segregation of duties and off-site cash collection sites.	Complete
2017 – Finance – Review and provide comment on the County’s purchasing card draft policy	Complete
2017 – Finance – Review the County’s procurement procedures specifically surrounding the bid process.	Complete

<b>2016 Internal Audit and Special Projects</b>	<b>Status</b>
2016 Risk Assessment – Interviews with department directors/elected officials to update risk assessment to evaluate risks to the County and develop the 2016 internal audit plan.	Complete
2016–Finance – Payroll analysis/strategy to determine best practices, efficiencies and effectiveness in changing payment cycles and processes and potential vulnerabilities with current planned timing.	Complete
2016–County Treasurer’s Office – Follow up review of adequacy of internal controls over financial operations, including receipt and disbursement of funds and roll out of new treasury management system.	Complete
2016 – Sheriff – Operational audits of the office, internal controls, segregation of duties, search and seizure funds, commissary funds based upon risks the Sheriff would like addressed.	Complete

<b>2015 Internal Audit and Special Projects</b>	<b>Status</b>
2015 Risk Assessment – Interviews with department directors/elected officials to update risk assessment to evaluate risks to the County and develop the 2015/2016 internal audit plan.	Complete
2015 Marijuana Lot Drawing – We assisted with the conduction of the Marijuana Lot Drawing held on January 27, 2015 for selection of applications for marijuana establishments as outlined in the Adams County Board of County Commissioner Resolution 2014-358 Approving Marijuana Regulation Amendments in Unincorporated Adams County	Complete
2015 Stormwater Utility Fees – We reviewed the internal controls surrounding the billing process and tested the billing process and calculations before bills were mailed to constituents of unincorporated Adams County related to the 2015 Stormwater Utility Fee billed in accordance with the Adams County Resolution Establishing Rates, Fees and Addressing Credit and Appeal Policies and Additional Details	Complete





## Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of County Commissioners and Adams County Assessor  
Brighton, Colorado

We have performed the procedures enumerated below, which were agreed to by you, on the transition processes of the Adams County Assessor's Office (the Assessor's Office) from the outgoing Assessor to the incoming Assessor for the transactions beginning November 6, 2018 through April 4, 2019. The Assessor's Office's management is responsible for the processes surrounding the subject matter. The sufficiency of these procedures is solely the responsibility of the parties specified in this 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.

Our procedures and findings are as follows:

1. We will obtain the 2018 Adams County Property Assessment Study performed by the State of Colorado.
  - We will review this study to identify any findings and recommendations.
    - We obtained the 2018 Adams County Property Assessment Study performed by Wildrose Appraisal Incorporated (a contractor used by the State of Colorado) dated September 15, 2018. We reviewed the 2018 study to identify any findings and recommendations. Based on our review, there were no findings or recommendations identified.
  - We will interview the Assessor and other department personnel to obtain an understanding of the policies and procedures in place at the Assessor's Office to ensure the County is in adherence with State Statutes.
    - We visited the Assessor's Office on April 4, 2019 and interviewed its personnel and requested documentation to gain an understanding of the policies and procedures surrounding the Assessor's Office compliance with State Statutes. As part of our interview, we documented such policies in a control narrative.
  - Ensure valuation percentage used for real property is the statutorily determined percentage for computing 'assessed' value by performing a walkthrough of one real property record.
    - We determined it necessary to walk through one residential property, one commercial property and one vacant land lot due to the different valuation methods used for each. We noted while performing these walkthroughs, that the Assessor's Office is computing the assessed value using the correct percentage: 7.2% for the residential property and 29% for the commercial property and vacant land lot. These percentages are in accordance with statutorily determined rates.

2. We will test the County's compliance with State statutes regarding certain deadlines.
- Assessment date of January 1
    - We obtained the latest Real Property Notice of Valuation mailed to property owners indicating the date of the assessment was January 1, 2018, which is in compliance with State statutes.
  - Taxes levied by BOCC no later than December 22
    - We obtained a copy of the Certification of Levies and Revenue for budget year 2019 approved by the Board of County Commissioners on December 11, 2018, which is in compliance with State statutes.
  - County files with the property tax administrator at the State, two copies of abstract of assessment no later than August 25
    - The County elected to follow the alternate protest and appeal procedure pursuant to Colorado Revised Statutes 39-5-122.7 whereby the County must file the abstract no later than November 21. We obtained a letter from Colorado Department of Local Affairs indicating the 2018 Abstract of Assessment was received on November 21, 2018, which is in compliance with State statutes.
  - Assessor must mail to each property owner a notice setting the valuation of the land and improvements no later than May 1
    - EB obtained a copy of an invoice from its third-party vendor indicating these were mailed on May 1, 2018 which is in compliance with State statutes.
  - All protests and objections were heard if notice was given by June 1.
    - As indicated above, the Assessor elected to follow the alternate protest and appeal procedure pursuant to Colorado Revised Statutes (CRS) 39-5-122.7. As such, the County follows CRS 39-5-122 (b)(2) where the assessor shall mail copies on or before the last working day of the assessor in August in the case of both real and personal property. We reviewed supporting documentation showing all appeals in 2018, the date of each appeal and the date in which each notice of determination was mailed. We noted for real property, all appeals were received or postmarked June 1 or earlier. For personal property, we noted all appeals were received or postmarked July 10 or earlier indicating the County is in compliance with State statutes. We also noted from this supporting documentation a determination letter indicating the Assessor's decision was mailed on August 29, 2018.
  - Ensure the Assessor's salary complies with state statute.
    - We obtained supporting documentation for both the outgoing and incoming Assessor related to their pay rate. It was noted the salaries for each are in compliance with State statutes.

3. We will interview the Acting Assessor and other department personnel to obtain an understanding and document the County's procedures surrounding recording assessed valuations and maintaining of all properties within the County. Specifically, we will:
  - Determine how County ensures completeness of the property listing included in tax rolls.
    - Through various interviews of the Assessor's Office personnel, we obtained and documented our understanding of the procedures applied to ensure completeness of the property listing included in tax rolls.
  - Determine how properties are classified within each statutory class.
    - After discussing with the Assessor's Office personnel, we received a listing of property codes that is maintained within the County's system by property type and statutory class.
  - Document how information is transferred to the County Treasurer's Office for property tax calculation and collection of assessments.
    - We visited the Assessor's Office personnel on April 4, 2019, as well as the personnel from the County's Information Technology & Innovation (ITi) department on April 9, 2019 and obtained an understanding of how information is transferred to the County Treasurer's Office.
  - Perform a walkthrough of this process.
    - During the interview process with ITi and by performing a walkthrough of the transfer process, we were able to determine that information transferred from the Assessor's Office to the Treasurer's Office without exception.
4. From our discussions with the Assessor and other department personnel we will document the policies and procedures surrounding how new properties are added to the system, including building permits, subdivision plats and how we match those up with County property records and how often field checks are performed and documented:
  - We will document these procedures and perform a walkthrough over these processes.
    - Through our interview process with the Assessor's Office personnel, we were able to gain an understanding of the policies and procedures surrounding how new properties are added to the system and how the Assessor's Office matches those up with County property records and how often field checks are performed and documented. As part of our interview, we documented such policies in a control narrative. We walked through two transactions in which a property was added to the system, noting no exceptions. Additionally, we gained an understanding of how and when field checks are performed and selected one field check to walk through. We noted that the results of the field check were adequately documented in the property's electronic record.

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, respectively, on the above mentioned subject matter. 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 the Adams County Board of County Commissioners and the Adams County Assessor's Office and is not intended to be and should not be used by anyone other than these specified parties.

*Eide Sully LLP*

Denver, Colorado  
April 22, 2019



Forensic Consulting Report

Report Date: April 30, 2019

**ADAMS COUNTY, COLORADO  
CLERK & RECORDER**



# TABLE OF CONTENTS

EXECUTIVE SUMMARY .....	1
INFORMATION CONSIDERED .....	2
DOCUMENTS EXAMINED: .....	2
DISCUSSIONS WITH: .....	2
BACKGROUND .....	3
TIMELINE OF SIGNIFICANT EVENTS - LOGISTICS .....	5
RECAP OF DISCUSSIONS .....	6
REVIEW OF THE K&H ROOT CAUSE REPORT .....	16
REVIEW OF ADAMS COUNTY EMAIL AND DOCUMENTS .....	18
CONCLUSION .....	20



## EXECUTIVE SUMMARY

Eide Bailly LLP (hereinafter referred to as “we,” “our,” or “us”) conducted a forensic consulting examination on behalf of Adams County, Colorado Clerk & Recorder’s office (“Adams County”) regarding the misplaced/delayed 2018 general election ballots.

Based on our examination, it appears a breakdown in communication between the employees of vendors involved in the delivery of Adams County 2018 general election ballots resulted in a delayed delivery of approximately **61,000** ballots.

As a byproduct of internal investigations conducted by Adams County staff and K&H Integrated Print Solutions (“K&H”), Adams County has reviewed and updated procedures, where necessary, to mitigate the risk of delayed ballots affecting future elections.

***Certain names and related information have been included within this report and accompanying workpapers without being redacted for reporting purposes. Adams County should consider redacting this information as deemed necessary prior to any disclosure to third parties.***

The services provided in this matter adhere to the applicable American Institute of Certified Public Accountants’ Statement on Standards for Consulting Services and the applicable Certified Fraud Examiner Code of Professional Standards established by the Association of Certified Fraud Examiners.

## INFORMATION CONSIDERED

We performed the following procedures during the engagement:

### DOCUMENTS EXAMINED:

- K&H Root Cause Analysis Report for Adams County, Colorado dated 10.23.2018 (**Bates 01-41**).
- Colorado Department of State, Adams County mail ballots letter dated 10.24.2018 (**Bates 42-43**).
- Various email exchanges, 2018 Adams County general election polling information.
- Photos of shipment **981-911092** after being opened upon its arrival at the US Postal facility for second delivery attempt (**Bates 44-45**).

### DISCUSSIONS WITH:

- Amos, Erin – Adams County Ballot Processing Manager.
- Bucks, Shannon – Adams County Voter Records Manager.
- Coburn, Christi – Adams County Chief Deputy Clerk & Recorder, Elections.
- Etzler, Rick – XPO Logistics, Service Center Manager
- Haines, David – K&H Integrated Print Solutions, Senior VP, CTO.
- Jackson, Julie – Adams County Communications Specialist.
- Moorhouse, Brad – K&H Integrated Print Solutions, Senior Operations Manager.
- Rupert, David – United States Postal Service, Colorado Public Information Officer.
- Thornton, Caleb – Colorado Secretary of State, Legal Unit Manager.



## BACKGROUND

We were engaged by Adams County on March 4, 2019 to conduct a forensic consulting examination of the occurrences related to approximately **61,000** misplaced/delayed mail-in ballots for the 2018 general election.

In October 2018, Adams County worked with K&H in the State of Washington to draft, address, print, and ship the mail-in ballots for the county general election. The agreement between Adams County and K&H required the ballots to be delivered to a US Postal Service facility in Henderson, Colorado on Monday, October 15, 2018. According to the information examined, **4** semi-tractor trailers were used to transport the complete order of ballots from the K&H facility to Colorado. All **4** trailers were taken to the US Postal facility on October 15, 2018. However, only **3** of the trucks were accepted for delivery. Later on the same day, the rejected shipment was shuttled back to the XPO Logistics (“XPO”) shipping facility in Henderson and secured.

On the morning of Monday, October 22, 2018, Adams County staff identified approximately **61,000** ballots had never been processed for mailing and research began to determine what had caused the delay. Adams County staff contacted the US Postal facility and made their concerns known. The postal service searched the US Postal facility in Henderson, Colorado for the ballots, but none were located. This information was relayed to Adams County who then contacted K&H about the issue. K&H then agreed to conduct research to determine the disposition of the misplaced/delayed ballots. K&H determined the trailer containing the misplaced/delayed ballots was located at the XPO facility in Henderson. This information was provided to Adams County staff.

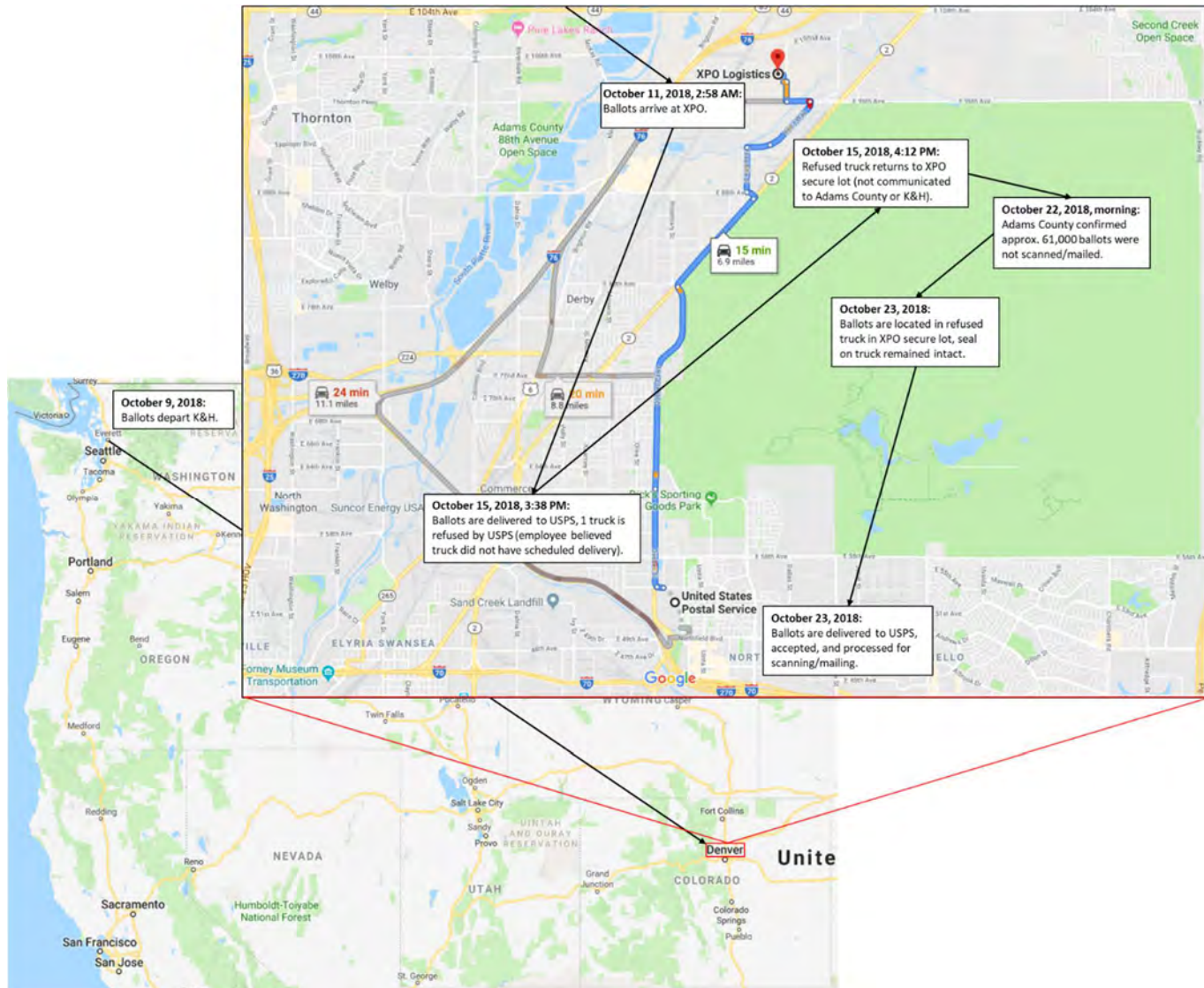
Former Adams County, Clerk & Recorder, Stan Martin (“Martin”) then contacted XPO to confirm the trailer in question was still there. Arrangements were then made to have the shipment returned to the US Postal facility. Martin and Amos then met the shipment at the postal facility.

Once the seal on the trailer was broken and the trailer door was opened, Martin took photos of the shipping pallets containing the misplaced/delayed ballots. These photos show the pallets were shrink wrapped and secured in the trailer (**Bates 44-45**). All the ballots were then unloaded and placed into the mailing process.

Adams County initiated a comprehensive review to gain a better understanding of what had occurred to cause the ballots to be delayed. We were engaged as a component of Adams County's review process.

## »» TIMELINE OF SIGNIFICANT EVENTS - LOGISTICS

We created the following graphical timeline of significant events related to the delayed/misplaced mail-in ballots was created based on our conversations and review of records produced to date.



## RECAP OF DISCUSSIONS

We had several conversations with Adams County, XPO, US Postal, and Colorado Secretary of State personnel. The following sections recap relevant details from our discussions with these individuals.

### *Discussion with Erin Amos*

On March 14, 2019, we met with Amos in her office at the Adams County complex in Brighton, Colorado. The purpose of this meeting was to discuss the 2018 election and what had transpired regarding the misplaced/delayed ballots. The following is a summary of our conversation:

- Amos is the Ballot Processing Manager for Adams County and has held this position for **2** years. However, she has worked in the election ballot area for over **10** years prior to accepting the position with Adams County.
- Amos' job duties include several aspects regarding election ballots. Those aspects being:
  - She assists with designing the ballot.
  - She assists with proofing the ballot design for proper layout.
  - She provides the printer with updated voter names and mailing addresses.
  - She travels to the printer to check random ballots packages during printing for proper layout.
    - Amos was onsite at K&H October 3, 2018 through October 4, 2018 to witness the production and assembly of the Adams County ballots.
    - She pulled approximately **100** ballot packets for proofing and found no issues.
  - Amos uses an electronic ballot tracking software to review the number of ballots being scanned/mailed daily.

- On October 11, 2018 at 9:16 am MST, Amos received an email from K&H documenting a delivery appointment time for Adams County ballots with the US Postal facility.
  - Appointment number: **123533661**.
  - Time: 9:00 am MST.
  - Date: October 15, 2018.
- On October 15, 2018 at 10:39 am MST, Amos received an email from K&H documenting all election mail had been delivered to the postal facility.
- During the week of October 15, 2018, Amos reviewed mailing information on a regular basis. Towards the end of the week, Amos said she had noticed a number of ballots, approximately **61,000**, had not yet been scanned/mailed.
- On the evening of October 19, 2018, Amos reviewed the ballot tracking system and saw the number of un-scanned/mailed ballots staying consistent.
- On the morning of October 22, 2018, Amos checked the ballot tracking system and found the un-scanned/mailed ballots had still not been processed. The following actions were taken the same day:
  - Amos contacted K&H to inquire if they had been informed of any issue. Amos was informed they had a delivery notice and would try to determine what happened.
  - Amos then contacted Donna Walker (“Walker”), US Postal Election Coordinator for Colorado, and explained the situation. Walker said she would have the postal facility check for the ballots.
  - At this point, Amos also informed Martin of the situation and he began to research what may have taken place.
  - Later in the day, Amos was informed by Walker that the ballots were not located at the postal facility.
  - Martin then contacted XPO and requested they check their facility for the ballots. When this was done, the trailer containing the ballots was located at the facility and was still locked and a new seal had been placed on the trailer upon its return

from the postal facility. Amos and Martin then began having discussions about getting the trailer returned to the postal facility.

- Amos then spoke with Walker again and was told no shipping paperwork had been provided at the time of delivery and that was the reason for the delivery refusal.
- Once a delivery time was determined, Amos and Martin, went to the postal facility to witness the delivery. When the truck arrived, Martin took some photos of the shipping pallets. Amos agreed to share these photos with us.
- Amos and Martin then witnessed the ballots being unloaded and moved into the postal facility for processing.
- Upon our review of these photos, it appears the shrink wrap around the pallets is intact with a white and green neon “ballots only” sign attached.
- When asked if she could pinpoint any major difference on how the ballots were handled this election cycle compared to previous ones, Amos said in previous ballot deliveries, Adams County staff had been allowed on the loading dock. However, this time, they were informed US Postal would no longer permit non-employees on the loading dock for safety purposes. She also added that policy has been changed for all future ballot deliveries as Adams County staff will be present at the time of ballot delivery.
- Amos also added that K&H has added additional review procedures to their delivery protocol to mitigate ballot delivery issues in the future.

### ***Discussion with Shannon Bucks***

On March 15, 2019, we met with Shannon Bucks (“Bucks”) in her office at the Adams County complex in Brighton, Colorado. This meeting was held to discuss the 2018 election and what had transpired regarding the misplaced/delayed ballots. The following is a summary of our conversation:

- Bucks is the Voter Records Manager for Adams County and has held this position since 2015.

- During election years, Bucks is responsible for opening and maintaining election call centers for Adams County voters to call for voting assistance.
- Bucks noticed more incoming calls than in previous elections regarding ballots not being received.
- Bucks said she spoke with Amos and learned the matter was already being investigated.
- Bucks knows Amos can track ballots electronically and is in continuous contact with the printing vendor.
- After a series of searches, the ballots were located in a secured lot at XPO.
- Once located, Amos and Martin went to the postal facility to witness the delivery.
- Bucks said she was shown some photographs taken by Martin while at the postal facility, of the ballots while they were still inside the trailer. Bucks also believes Amos has copies of these photos.

Bucks does not believe the delay in the delivery of the ballots caused any changes in voter turnout and has not been contacted by any voter who was concerned their vote had not been counted.

### *Discussion with Christi Coburn*

On March 15, 2019, we met with Christi Coburn (“Coburn”) in her office at the Adams County complex in Brighton, Colorado. This meeting was held to discuss the 2018 election and what had transpired regarding the misplaced/delayed ballots. The following is a summary of our conversation:

- Coburn is the Chief Deputy Clerk & Recorder for the elections department for Adams County and has held this position since 2015.
- She also served as the Elections Administrator for the 2018 election.
- Coburn supervises Amos and Bucks.

- Coburn said Amos was responsible for working with the printing vendor to get mail in ballots printed and shipped to a postal facility in Colorado.
- She knew Amos had the ability to track the mailing of the ballots and that the printing vendor had the ability to track their shipments via GPS.
- During the week of October 15, 2018, Coburn was aware of more incoming calls from county voters about non-delivered ballots.
- On October 22, 2018, it became obvious a large number of ballots for a specific area of the county had not been scanned/mailed and Amos began researching what had transpired.
- When this information became common knowledge, Martin took the lead in press releases and contact with media.
- Coburn learned the search conducted by Amos had located the trailer containing the ballots, which had been in a secure lot of XPO and arrangements were being made to have the trailer returned to the postal facility.
- When the trailer was returned to the postal facility, Coburn said Amos and Martin went there to witness the delivery.
- When Amos and Martin returned, Coburn learned the trailer was secured and all shipping pallets appeared untouched. It was also reported the postal delivery person who originally refused the shipment claimed the shipping paperwork was not present at the time of delivery.
- Coburn said additional procedures had been put into place to minimize the chances of an incident like this occurring in the future.
- When asked about the election turnout, Coburn said she had no information the election turnout had been affected. She also said Amos would be able to research those results.
- Coburn was also convinced Adams County staff had done everything they could to resolve this matter as quickly as possible.



### *Discussion with Julie Jackson*

On March 21, 2019, we spoke on the telephone with Julie Jackson (“Jackson”) to discuss the 2018 election and what had transpired regarding the misplaced/delayed ballots. The following is a summary of our conversation:

- Jackson is a Communication Specialist for Adams County and has been in her current position since January 2019 due to a consolidation of county departments.
- Jackson worked with the election department during the 2018 election.
- During the week of October 15, 2018, a number of calls were coming into Adams County regarding non-delivered ballots. Jackson said that was not unusual due to mailing differences.
- Once it was determined ballots had apparently been misplaced/delayed, press releases were formatted and provided to news outlets as well as included via links in emails sent to individuals whom had registered their email address with Adams County.
- Jackson said she knew Amos was in continuous contact with Adams County’s K&H contact, Melissa Alexander (“Alexander”), as well as Adams County’s postal liaison, Walker
- The misplaced/delayed ballots were located the morning of Tuesday, October 23, 2018 in a secured lot of XPO. The same day, arrangements were made to have them returned to the postal facility used by Adams County.
- Jackson said Amos and Martin went to the postal facility to witness the delivery and confirm the security of the ballots. It was her understanding the trailer was still sealed and the shipping paperwork was attached to a pallet inside the trailer when it was opened.
- Jackson mentioned additional procedures had been put into place by Adams County as well as by K&H to minimize the risk of delayed ballots in the future.

- Jackson believes Adams County staff worked diligently to resolve this matter when it came to light. Jackson believes the procedures in place at the time worked correctly since the delayed ballots were identified and located in a short period of time.

### *Discussion with David Rupert*

On March 22, 2019, we spoke on the telephone with David Rupert (“Rupert”) to discuss the 2018 election and what had transpired regarding the misplaced/delayed ballots. The following is a summary of our conversation.

- Rupert is the public information officer for the US Postal Service and was aware of the matter surrounding the ballots.
- Rupert said the postal staff had rejected the trailer at the postal facility because shipping paperwork was not provided by the driver. We informed Rupert that we had been told shipping paperwork for each of the **4** trailers containing the ballots, had been attached to each shipment in the same manner by US Postal employees in Washington when the trailers were loaded and inspected. This would include the **3** trailers which were accepted for delivery. Rupert said it was the driver’s responsibility to provide the paperwork upon delivery.
- We also informed Rupert we had been provided with a copy of the paperwork showing the postal employees name who had refused delivery of the shipment in question.
- Rupert was asked if we would be able to speak with this employee. Rupert said he was not at liberty to allow the employee to be interviewed.
- As the conversation was being concluded, we informed Rupert that we had been told the US Postal Inspector Service had conducted an internal review of what had taken place during delivery of the Adams County ballots. We requested a copy of the report. Rupert said he was not at liberty to provide us copy of the report.

### *Discussion with Caleb Thornton*

On March 26, 2019, we spoke on the telephone with Caleb Thornton (“Thornton”) to discuss the 2018 election and what had transpired regarding the misplaced/delayed ballots. The following is a summary of our conversation.

- Thornton is the Legal Unit Manager with the Colorado Secretary of State and serves as the main liaison between the Colorado Secretary of State’s Office and the US Postal Service regarding election ballots.
- During the election process, Thornton keeps an eye on mailing process for all mail-in ballots. He is tasked with making sure any issue is handled quickly.
- During the time mail-in ballots are being delivered, Thornton said it was not unusual for his office to be called about non-delivered ballots. Due to the number of ballots, it can take a few days for all ballots to be mailed.
- Most large counties use the same US Postal facility in Henderson, Colorado for ballot processing.
- On Friday, October 19, 2018, Thornton spoke with his contact at the postal facility about potentially misplaced ballots. The postal facility was checked, and no ballots were found.
- On Monday, October 22, 2018, Thornton spoke with Amos and learned the missing ballots were all for **1** area of Adams County.
- Thornton said he knew the postal facility was contacted again and a complete search of the facility was conducted.
- Once this search was completed, he knew Amos contacted K&H about the ballots. However, Thornton is unaware of all investigative activities undertaken by Adams County or K&H staff to locate the ballots.
- Thornton learned the trailer had been located at the XPO’s facility and was being moved to the mail facility.

- Thornton arrived at the mail facility sometime between 3 and 4 pm MST to witness the delivery of the ballots.
- When the trailer arrived, Thornton saw the trailer was still sealed. Once there, the trailer's seal was broken, and the trailer was opened. He then saw that all shipping pallets were shrink wrapped and did not appear to be disturbed or tampered with.
- All ballots were unloaded and given priority treatment for mailing.
- Thornton said he has always been told the postal service would never reject a shipment of pallets. However, the postal service did reject the shipment in this case and the reason for the rejection is unclear.
- Thornton said all ballots were then delivered to voters **2** weeks prior to the election night deadline.

### *Discussion with Rick Etzler*

On April 11, 2018, we met with Rick Etzler ("Etzler") at the XPO Logistics center in Henderson, Colorado to discuss the 2018 election and what had transpired regarding the misplaced/delayed ballots. The following is a summary of our conversation.

- Etzler is XPO's Service Center Manager.
- Etzler said he was contacted by K&H when it was determined the missing/delayed ballots were still at the XPO facility.
- We asked Etzler if he had spoken with the driver who was present when order **981-911092** was refused and he said he had spoken with the driver. We then asked Etzler to explain what he had been told about the delivery.
- Etzler said all **4** trailers containing the shipments for Adams County were taken to the postal facility at one time.
- Once at postal, the drivers were asked to place their trailers in a holding area commonly called a "hostel".

- One driver was asked to stay and shuttle the trailers from the yard to the loading dock.
- Etzler said the driver who drove **981-911092** to the postal facility was not the driver who was moving the trailers back and forth.
- When discussing the delivery refusal, Etzler said the driver did not mention any differences in the trailers between the accepted shipments and the refused shipment.
- He added the driver mentioned he did not believe the postal employee who refused the shipment had the authority to do so without a supervisor's approval.
- The driver then requested assistance to shuttle all **4** trailers back to the XPO facility.
- Etzler said the trailer was then parked and secured in the XPO's facility. Once at the facility, Etzler said it was policy for the on duty XPO dispatcher to make note of the trailer being returned to the facility.
- He was sure no one had opened or entered the trailer until it was returned to the postal facility.
- When asked if this type of incident had ever occurred before, Etzler said he was unaware of any incident involving K&H shipments in the past.
- He added that additional procedures had been put into place to hopefully keep this type of incident from recurring in the future.
- Etzler will now be called immediately when any K&H shipment is refused at delivery whether it's at postal facilities or anywhere else.
- We asked Etzler to have the driver who was present at the time of refusal contact us and he agreed to ask him to do so. As of the date of this report, we have not been contacted by the driver.



## REVIEW OF THE K&H ROOT CAUSE REPORT

After speaking with Haines on March 18, 2018, I was provided a copy of the “Root Cause Analysis” completed by K&H dated October 23, 2018. The report details the steps taken by K&H to identify the time line of the Adams County misplaced/delayed ballots from printing to delivery at the postal facility.

The report identifies the shipping numbers of each tractor and trailer transporting the election ballots, the date each left the K&H facility, the date and time each vehicle arrived at the XPO facility, and the scheduled delivery time at the postal facility. The shipping number for the tractor/trailer in question is **981-911092**. The following is the timeline for shipping number **981-911092**:

- Shipped from K&H on October 9, 2018.
- Arrived at XPO Denver on October 11, 2018 at 2:58 am MST.
- Scheduled for delivery to postal facility on October 15, 2018, appointment no. **123533661**.
- K&H received an email dated October 15, 2018 at 12:24 pm from K&H confirming all **4** tractor/trailers had been delivered.
- Received information on October 23, 2018 from XPO, **981-911092** had been located in the XPO holding yard in Colorado.
- Provided a copy of the Consignee report for **981-911092** showing the shipment had been refused on October 15, 2018 at 3:00 pm MST. The report was signed both the XPO driver and a postal employee.
- No detail was given on the Consignee report for the reason the shipment was refused.
- K&H contends it was never informed by XPO of any delivery issues and provided a copy of the Standard Operating Procedure (“SOP”) to be followed by XPO when transporting election ballots. **2** specific SOP’s states:

- *“Carrier CSR will track all movements daily and report any irregularities to K&H Printers, immediately.”*
- *“For all USPS delivery shipments, original USPS Postal Paperwork is attached to the corresponding pallet(s)/metal container(s), inside trailer, for each mailing.”*
- Rupert contacted XPO and confirmed none of the shipping pallets had been tampered with and all shrink wrap was intact. They then arranged for **981-911092** to be delivered to the postal facility.
- A delivery appointment was made for October 23, 2018 at 3:21 pm MST.
- **981-911092** was delivered on October 23, 2018 and the ballots were given priority handling and processed for mailing.
- An email exchange between Rupert and another XPO employee, Rick Etzler (“Etzler”), Service Center Manager, was included in the report. This exchange took place on October 24, 2018 at 1:02 pm MST.
  - Etzler determined XPO had moved **4** trailers to the postal facility on October 15, 2018, one of which contained **981-911092**.
  - **1** XPO driver had been asked to stay on site and move trailers to and from the loading dock.
  - According to the XPO driver, when the trailer for **981-911092** was opened for the postal office employee, the employee scanned the bar code associated with the shipping of **981-911082**. the postal office employee felt no appointment had been made for this shipment and delivery of **981-911082** was refused.
  - The trailer was assigned a delivered status once it arrived at the postal facility.
  - **981-911082** was returned to the XPO facility at 4:00 pm MST on October 15, 2018.
- The report listed **4** additional procedures K&H would be putting into place to reduce the risk of an incident like this occurring in the future.



## REVIEW OF ADAMS COUNTY EMAIL AND DOCUMENTS

During the interviews of Amos, Bucks, Coburn and Jackson, each of them were asked to forward any correspondence they had regarding the delayed/misplaced 2018 election ballots. The following is a breakdown of the correspondence provided to me:

- On March 14, 2019, Amos provided me a link to the Adams County Election, 2018 Press Releases.
  - 5 separate releases were provided to county voters. 3 of the releases are dated October 23, 2018 and 2 are dated October 26, 2018.
- On March 15, 2019, Coburn provided me with groups of e-mail chains regarding the ballot matter.
  - 4 email chains are dated October 23, 2018.
  - 2 are dated October 24, 2018.
  - 1 is dated October 25, 2018.
  - 7 are dated October 26, 2018.
  - 1 is dated October 27, 2018.
- On March 22, 2019, Amos provided me with additional information.
  - 2 photos of shipment **981-911082** being opened at the US Postal facility.
  - 3-page document titled, "Ballot Batches-Details for election 11/06/2018" (**Bates 46-48**).
  - 33-page document titled, "Adams 11/06/2018 planning binder" from K&H.
  - Excel file titled, "precincts on truck stats".

Upon examining the documents provided by Adams County staff, it appears once Adams County determined election ballots had not been mailed on time, County staff reached out to K&H and



the US Postal Service to determine the status and potential location of these ballots. Upon locating the ballots at the XPO facility, arrangements were made to have the ballots returned to the postal facility as quickly as possible for mailing.

The delayed/misplaced ballots in shipment **981-911082** were delivered to the postal facility on October 23, 2018. Martin and Amos were present when the trailer containing the ballots was opened. As reflected in the photos provided by Amos, the shipping pallets containing the ballots were untouched and still shrink wrapped. The ballots were then given priority handling and processed for delivery. All delayed/misplaced ballots arrived at their proper destinations approximately **2** weeks prior to election day.

Amos was then asked to provide a listing of the zip codes associated with the delayed/misplaced ballots. It was determined a total of **37** zip codes and **61,870** of the **245,043** registered voters in these zip codes were associated with the delayed/misplaced ballots.

## CONCLUSION

This forensic consulting report reflects the procedures performed, documents examined, and related observations to date. Based on our examination, we observed the following related to the mail-in ballots for the 2018 Adams County general election:

- The mailing of ballots was tracked daily by Adams County staff once they were delivered to the US Postal facility. This tracking system allowed Adams County to be proactive when the issue arose without further delay.
- Within **1** business day of determining election ballots had not been processed for mailing, Adams County staff began contacting the vendors responsible for the printing and shipping of the ballots.
- K&H had a record of the ballots being delivered on time to the postal facility. Due to previous interactions between XPO and the postal department, K&H had no reason to believe an issue would arise with delivery and all transport vehicles were marked as “delivered”.
- XPO returned the rejected ballot shipment to its secured storage area in Henderson, Colorado.
- Miscommunication appears to have occurred between the XPO driver, the XPO dispatcher and K&H on the rejected delivery and this status was not immediately provided to Adams County Staff.
- No specific reason could be identified as to why the shipment was rejected at the US Postal facility.
- When ballots were inspected on the return trip to the postal facility, no indication of tampering could be seen.
- All misplaced/delayed ballots were provided to the associated voters **2** weeks prior to election day deadlines.

- Adams County, K&H, and XPO have all implemented new procedures to mitigate the risk of delays in mailing ballots in the future.

We have not provided an opinion in this report related to any person or party violating applicable laws and regulations. The determination as to whether a person or party has violated applicable laws and regulations is not a decision for us; it is decision for a governing body, judge or jury.

We were not engaged to perform a financial audit, which the objective would be to express an opinion on the specified elements, accounts, or items. 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.

Our analyses and observations are based upon information provided to us as of the date of this report. It is possible that if additional information is forthcoming, our analyses and observations could be materially different. We reserve the right to amend, modify, and or supplement this report if deemed necessary due to new information as our examination may continue in this matter.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fraud & Forensic Advisory Services

**Root Cause Analysis for Adams County, CO 10.23.2018**  
**Confidential & Proprietary for K&H Internal Use Only**

- On Tuesday, 10.23.2018 7:25AM Pacific, Melissa Alexander (Election Coordinator-K&H) was contacted by Aaron Amos of Adams County, CO – Ballot Processing Manager, Election via phone and text.

**From:** Erin Amos <[EAmos@adcogov.org](mailto:EAmos@adcogov.org)>  
**Date:** October 23, 2018 at 7:25:57 AM PDT  
**To:** Melissa Alexander <[malexander@khprint.com](mailto:malexander@khprint.com)>  
**Subject:** can you call me when you get in this morning?

*We're having serious ballot delivery issues and I just have a couple questions for you. I think it's a USPS issue, but would like your perspective too.*

*Erin Amos*  
*Ballot Processing Manager, Elections*  
*ADAMS COUNTY, COLORADO*  
*4430 S Adams County Parkway, Suite E3102*



- Amos indicated there were ballot delivery issues.
- Moorhouse and Alexander immediately contacted Ken Haines (IT Manager) to run a query on the undeliverables at approximately 9:30AM on 10.23.2018. It was determined the undeliverables were on one truck – Straight Bill of Lading (BOL) # 981-911092.
- At this point Oster called our representative from XPO Mount Vernon, WA center - Richard Raymond. Raymond contacted XPO Denver to confirm delivery.
- While waiting on confirmation, Oster pulled the BOL's and the Consignee Copy (signature proof of receipt) from the XPO website. There was no Consignee Copy for BOL 981-911092. This raised concern the truck was not delivered to the United States Postal Service (USPS) in Denver.

- In total there were four XPO and one Transunion trucks of Extract 50 for Adams County, CO. The XPO trucks were the trucks in question. The XPO trucks were shipped on 10.9.2018 (3 trucks) and 10.10.2018 (1 truck) to XPO Denver. Below is a list of the four BOL's and arrival time and dates (**Appendix A** will show scans of BOL's and Consignee Copy's):

■ 981-911092 – Shipped from K&H 10.9.2018

- Arrived at XPO Denver 10.11.2018 @ 2.58AM \*\*\*Note this is the shipment of interest.\*\*\*

■ 981-910005 – Shipped from K&H 10.9.2018

- Arrived at XPO Denver on 10.12.2018 @ 5.21AM

■ 981-910963 – Shipped from K&H 10.9.2018

- Arrived at XPO Denver on 10.12.2018 @ 5.21AM

■ 981-947912 – Shipped from K&H 10.10.2018 – Arrived at XPO Denver

- Arrived at XPO Denver on 10.13.2018 – 6.03AM

- All four trucks had K&H GPS systems put on the trucks for tracking – confirmed there were not GPS in trailers.
- All 4 trucks were scheduled to be delivered to the USPS GMF center on 10.15.2018. USPS Appt# 123533661.
- On 10.15.2018 – Karen Oster (K&H Freight Manager) was notified, via email, by XPO confirming all four trucks were delivered. This is including the BOL 981-911092– Below is a screen shot of the notification confirming delivery from XPO of BOL 981-911092 (**Appendix B**):

**Karen Oster**

---

**From:** LTLinfo@xpo.com  
**Sent:** Monday, October 15, 2018 12:34 PM  
**To:** Karen Oster  
**Subject:** XPO Logistics LTL PRO # 981911092 Status: Delivered

**Shipment: 981911092**

**Status:**  
 Delivered  
 (UDV of CWA) Henderson, CO  
 Service Center information at: Henderson, CO

**Status Definition:**  
 The shipment has been delivered to the consignee.

**Shipper:**  
 K And H Printers Karen Oster  
 7720 Hardison Rd  
 Everett, WA 98203 7000

**Consignee:**  
 Usgs - Denver Scf \*tdc On 10/15  
 7540 E 53rd Pl  
 Denver, CO 80266 0003

**Reference Numbers:**  
 PRO Number: 981911092  
 PCW T1 EX50  
 SNW ADAM 256324

**Shipment:**  
 Type: Prepaid  
 Pcs: 13  
 Wgt: 9,205 (lbs)  
 Chrgs: \$3334.28 (USD)

**Dates:**  
 Pickup: 10/09/2018  
 Divr: 10/15/2018

If you have any questions or require further information, please contact your local [XPO Logistics LTL Service Center](#).

Thank you for using XPO Logistics LTL!  
<http://xpo.com/services/less-than-truckload-htl>

- Oster received information back from Raymond of XPO, Mount Vernon, WA on 10.23.2018 confirming the ballots in question were still in the XPO holding yard. It was communicated by Raymond, the seal was broken and the product was cross docked (transferred) in to another XPO trailer.
- Paperwork was provided to Oster by XPO showing USPS refusing the shipment by the USPS Denver, CO GMF on 10.15.2018 at 3PM Mountain Time. *See screen shot below (Appendix C at the end of this report).*

XPOLogistics		www.xpo.com		CONSIGNEE COPY		INVOICE NUMBER	
ORDER NUMBER	DATE	ORIGIN	CARRIER	ADVANCE	SECTION	DESTINATION	SHIP TO THIS NUMBER
217-5061	10/09/18	UNV				UNV	981-911242
CONSIGNEE		SHIP TO		SHIP FROM		SHIP TO THIS NUMBER	
USPO - DENVER SDF		MAIL 8900P		SHIP FROM 25624		SHIP TO THIS NUMBER	
STDC ON 10/13				POB T1 EX30			
7540 E 53RD PL		INVOICE NUMBER		APPT: 0900-0900/18 MAIL 8900P			
DENVER, CO, US 80265-0003		981-911092					
SHIP TO		SHIP FROM		SHIP TO THIS NUMBER			
K&H PRINTERS		MAIL TO		SHIP FROM		SHIP TO THIS NUMBER	
KAREN OSTER				SHIP FROM		SHIP TO THIS NUMBER	
7720 HARDESON RD				SHIP FROM		SHIP TO THIS NUMBER	
EVERETT, WA, US 98203-7000				SHIP FROM		SHIP TO THIS NUMBER	
# PCS	WT	DESCRIPTION OF ARTICLES AND MARKS		WEIGHT (LBS)	RATE	TOTAL CHARGES	
13		B&D PRINTED MATERIAL 161870-0 CLASS 70		9285			
13		TDC TIME DATE CRITICAL/APPOINTMENT		9285			
		TOTAL				(DPD)	
*** HAZMAT EMERGENCY CONTACT KAREN OSTER PHONE (425) 923-0365 ***							
EXCLUSIVE USE HOLD FOR TDC MONDAY OCT 15, 2018 USPS PRESET FAST							
APPT#12353361 0900 USPS 8125							
<input type="checkbox"/> INSIDE DELIVERY <input type="checkbox"/> LIFT GATE SERVICE <input type="checkbox"/> RESIDENTIAL DELIVERY <input type="checkbox"/> CONSTRUCTION/UTILITY SITE							
SHrink wrap <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> DYE AND DRY							
CARRIER # 10-315-1027							
LEAVE THIS COPY WITH CONSIGNEE				PAGE 1 OF 2			
SUBJECT TO THE TERMS AND CONDITIONS HEREIN, AND TARIFF CNW-100 IN EFFECT ON DATE OF SHIPMENT							
RETURN REPORT							
PERSON REFUSING SHIPMENT		COMPANY NAME		TELEPHONE NUMBER			
		981-911092					
REASON FOR RETURN							
<input type="checkbox"/> UNAUTHORIZED RETURN		<input type="checkbox"/> WILL NOT ACCEPT FREIGHT COLLECT		<input checked="" type="checkbox"/> OTHER			
<input type="checkbox"/> ARRIVED TOO LATE		<input type="checkbox"/> DAMAGED, DEFECTIVE, OR UNUSABLE (DAMAGE OR DEFECT OF MATERIAL)		<input type="checkbox"/> WRONG ADDRESS - MOVED			
<input type="checkbox"/> ORDER CANCELLED		<input type="checkbox"/> UNABLE TO LOCATE CONSIGNEE		<input type="checkbox"/> CORRECT ADDRESS IS:			
XPO LOGISTICS FREIGHT, INC.							
TRAILER NUMBER		DATE		TIME		DRIVER'S SIGNATURE	
317-5861		10/15/18				K&H Printers	
DISPOSITION							
Refused Tokeby Carabala							
DETENTION RECORD							
NAME & ADDRESS WHERE EQUIPMENT DETAINED IF DIFFERENT FROM CONSIGNEE ON FACE OF BILL							
* TRACTOR #		* TRAILER #1		* TRAILER #2		* TIME/DATE NOTIFIED OF ARRIVAL	
* TIME/DATE UNLOADING BEGAN		* TIME/DATE UNLOADING COMPLETED		* TIME/DATE RELEASED BY CONSIGNEE		* TOTAL WT. UNLOADED PER STOP	
* Leave blank when power is detached.							

- At this time K&H does not know why this was refused by USPS.
- XPO did not communicate to K&H the shipment was refused.
- XPO is to follow our Standard Operating Procedure (SOP) of communication on election mail irregularities. See page 5.

## SOP for K&H Ballot Loads

- Empty PUPs will be staged, upon request, at K&H upper or lower lots as directed. PUPs must be staged 1ft. apart and 13ft (upper lot)/15ft (lower lot) from the building. When picking up shipments, PUP(s) picked up shall be replaced with an empty PUP(s), unless otherwise instructed.
- K&H Election Ballots freight is moving 'Exclusive Use' into WA, CA, NV, UT, AZ and CO. These full or partial trailers will move Sealed from K&H and may not be added to. Seal to be broken by Consignee, unless shipment requires multiple stop or liftgate transfer as outlined below.
- Freight is not to be shipped LTL unless instructed by K&H that cargo is approved to be loaded with other LTL.
- Freight instructed to "HOLD" at the carrier's terminal, must NOT deliver earlier or later than date, appt. time (Time Date Critical/TDC) per BOL.
- Dedicated Trailers will be loaded and sealed with the carrier's high security numbered bolt seal and a K&H numbered red seal by K&H to final destination service centers and/ or service centers that provide coverage to their destination or service area. Under no circumstances, with the exception of multiple stop or liftgate transfer, can these seals be broken until arrival at the consignee. See below for liftgate transfer or multiple drops seal chain of custody.
- Shipments requiring liftgate transfer for delivery will have a second K&H numbered red seal attached to the first pallet of the shipment. liftgate delivery trailer must be sealed with provided K&H numbered red seal to ensure integrity. K&H delivery must be 1<sup>st</sup> stop. Re-seal instructions and seal #'s will be referenced on BOL.
- Trailers with Multiple drops from same Service Center will be required to be re-sealed after each delivery. K&H will provide a second K&H numbered red seal attached to the first pallet of the next delivery. Re-seal instructions and seal #'s will be referenced on BOL.
- Destination Service Center Managers will receive an emailed copy of the BOL from carrier CSR or K&H, which must be reviewed for special TDC delivery and handling instructions. Local Outbound (O/B) Operations will also communicate to the destination service center manager to include Trailer number, 'USPS FAST Appointment pre-set date/time, or county consignee TDC requested time, and USPS trailer dock/unload order (if applicable). Local O/B Operations will also follow up with destination service center on delivery date morning to ensure on time delivery.
- Seals must be checked and confirmed intact, at each interim terminal, before trailer is dispatched to next leg of transit.
- In the event of a broken seal during interim transit, known delay for on time TDC delivery, or failure to deliver on required date/time to USPS or COUNTY locations, Service Center Managers are to communicate to the Origination/Local Service Center Terminal Manager AND K&H Printers, Karen Oster, immediately.
- If seals are found to be broken, during interim transit, the following must be initiated and communicated via email immediately:  
A new carrier high security seal must be placed on the trailer  
Load must be confirmed as not unloaded/transferred, or touched  
New seal number must be given to the Origination/Local Service Center Terminal Manager AND K&H Printers, Karen Oster
- **Carrier CSR will track all movements daily and report any irregularities to K&H Printers, Karen Oster, immediately.**

For all USPS delivery shipments, original USPS Postal Paperwork is attached to the corresponding pallet(s)/metal container(s), inside trailer, for each mailing.

- Moorhouse contacted Rick Etzler from XPO Denver to confirm the pallets were not tampered and discuss a plan in delivery of the trailer to USPS Denver. Moorhouse and Etzler viewed the pallets inside the trailer via Facetime. Moorhouse and Etzler confirmed that all pallets were present and there was no tampering to the pallets as all shrink wrap was not tampered.



- Postage was confirmed and stamped as paid by the Everett United States Postal Service on October 9, 2018:

United States Postal Service®		1. Requested In-Home Delivery Date (3-day window)	2. Drop Ship Appointment Number
<b>Plant-Verified Drop Shipment (PVDS) Verification and Clearance</b>		10/18/18 - 10/20/18	123533661
See Instruction on Reverse			
3. Mailer Name K&H Printers/Adams County		4. FAST Scheduler ID 982037000001	5. Mailer Contact Name Stephanie Parsons
7. Origin Plant Location (City, state, ZIP+4®) Everett, WA 98203-7000		6. Mailer Contact Telephone (Include area code) (425) 361-3654	
9. Class of Mail <input type="checkbox"/> Periodicals <input checked="" type="checkbox"/> Std. Mail <input type="checkbox"/> Package Services <input type="checkbox"/> International (Specify class)		8. Check One <input checked="" type="checkbox"/> Identical-Weight Pieces, Weight of a Single Piece 0.1328 lbs. <input type="checkbox"/> Nonidentical-Weight Pieces	
10. Product or Publication Title or Names Adams County 256324 Ex50 VBMP_E D7D Salmon T1		11. Total Gross Weight of Shipment (Verified at origin office) 8501.11	
13. Pallets		12. Type of Mail Processing Category (Check all that apply) <input checked="" type="checkbox"/> Letters <input checked="" type="checkbox"/> Automation Compatible <input type="checkbox"/> Irregular Parcels <input type="checkbox"/> Flat <input type="checkbox"/> Machineable Parcels <input type="checkbox"/> Nonmachineable Parcels	
a. No. Pallets of Trays 13		b. No. Pallets of Sacks	
c. No. Pallets of Parcels		d. No. Pallets of Bundles	
13a. Non-Palletized Containers			
i. No. of Bundles			
ii. No. of Trays			
iii. No. of Sacks			
iv. No. of Parcels			
v. No. of Air Boxes			
vi. No. of Other (Describe)			
14. Entry Discounts Claimed (Check all that apply) <input checked="" type="checkbox"/> DDU <input type="checkbox"/> DNDC <input type="checkbox"/> DFSS <input type="checkbox"/> Mailing Includes Pieces for Delivery Outside Service Area of Entry Office <input checked="" type="checkbox"/> BSCF <input type="checkbox"/> DADC <input type="checkbox"/> International Service Center (ISC) <input type="checkbox"/> International			
15. Comments — Record SQF/ADC/NDG/ASF designator(s) and ZIP Code(s) from the DMM label list for mailing presented, or attach register. Entry Zip 800 Stmt Seq# 256324 Ex50 VBMP_E D7D Salmon T1			
16a. Contact at Company Making Drop Ship Appointment (if other than mailer and if known when completing this form)			16b. Telephone
17. Origin Post Office™ (City, state, and ZIP+4) Everett WA 98203		26a. Name of USPS® Employee Verifying Mail R. SANTANA IGLESIA	26b. Employee's Telephone Number (Include area code) 206-768-4400
18. Verified at: <input checked="" type="checkbox"/> DMU (Mailer's plant) <input type="checkbox"/> BMEU or Post Office		26c. Signature of Verifying Employee	27. Round Stamp (Required)
19. Permit Number 393		26d. USPS Contact Name (if other than verifying employee)	
20. Postage Payment Method (Except for Periodicals) <input checked="" type="checkbox"/> Permit <input type="checkbox"/> Stamped <input type="checkbox"/> Meter			
21. Total Pieces 61057			
22. Total Weight of Mailing 8109.1			
23. Vehicle PVDS Seal Number		24. Vehicle ID Number	
25. Comments			
26. Entry Office (Facility name, address, city, state and ZIP+4 code as found in the Drop Ship Product.) USPS - Denver (303) 853-8510 7540 E 53rd PL Denver, CO 80226-0001 Note: Appointments with 100% Periodicals can be presented whenever the destination facility is open and staffed.		33. Load Condition Irregularities (Check all that apply) <input type="checkbox"/> Broken Pallets <input type="checkbox"/> Mailings are not separated by PS Form 8125 <input type="checkbox"/> Container Counts do not match PS Form 8125 <input type="checkbox"/> Overweight Pallets <input type="checkbox"/> Damaged Mail <input type="checkbox"/> Pallets Too Tall <input type="checkbox"/> Improper Mail Makeup <input type="checkbox"/> Incorrect Mail Class <input type="checkbox"/> Load Unsafe <input type="checkbox"/> Other (Describe in item 32) <input type="checkbox"/> Incorrect Appointment Type	
29a. USPS Receiving Employee Signature		29b. USPS Receiving Employee Name	
30. Date/Time of Arrival		31. Date/Time of Departure	
32. Comments (NOTE: Enter bedload discrepancies as percentages and pallet discrepancies as pallet counts.)			
34. Scan the barcode upon receipt.			

PS Form 8125, August 2014 (NSN 7530-02-000-7255) (Page 1 of 2)

Destination Office — 1 Mailer — 2 Origin Post Office — 3  
(Mailer, Complete original and make 2 copies.)



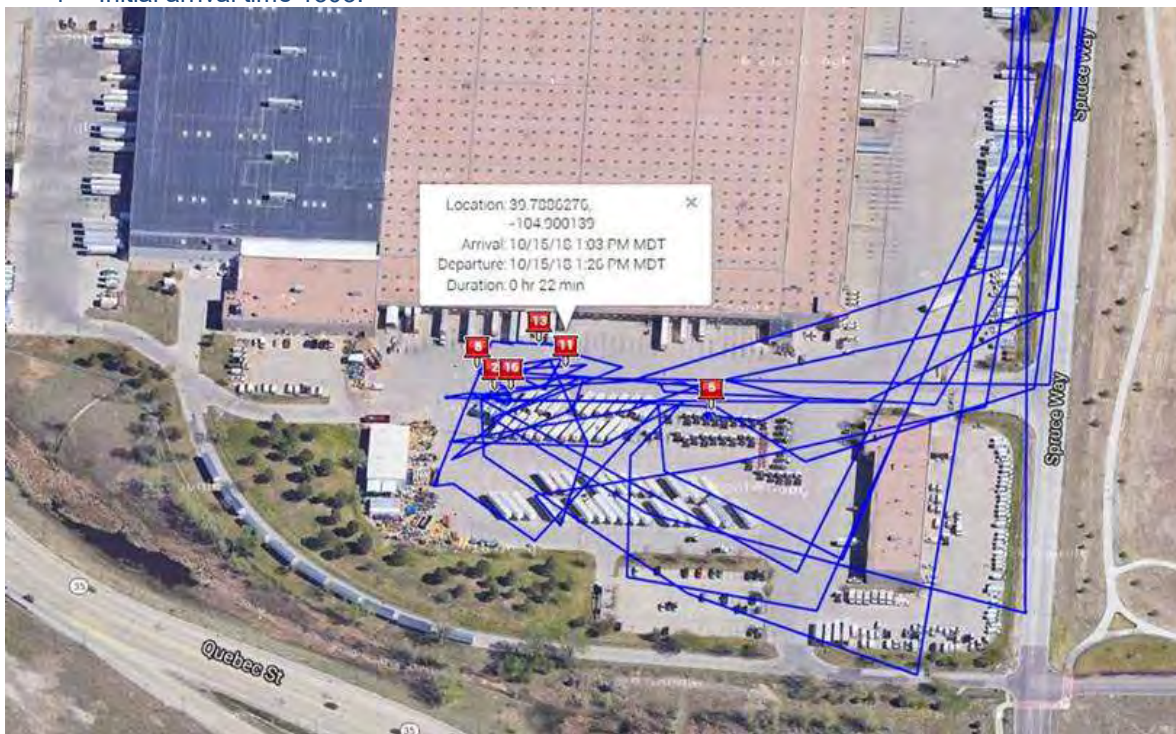
- Moorhouse contacted Kenneth Sutter from USPS to allow induction of the mail in to the USPS GMF Denver facility. An appointment was made and delivery was made on 10.23.2018 at 3.21PM Pacific.
- In a subsequent email on 10.25.2018 Etzler from XPO communicates the GPS activity of the trucks with commentary.

**From:** Rick Etzler [<mailto:Richard.Etzler@xpo.com>]  
**Sent:** Thursday, October 25, 2018 2:31 PM  
**To:** Brad Moorhouse <[bmoorhouse@khprint.com](mailto:bmoorhouse@khprint.com)>  
**Subject:** RE: Denver USPS TDC

Brad-

Please see the attached GPS details regarding the driver's initial arrival with the shipment at the Denver USPS (diagram 1), return to USPS to retrieve the refusal (diagram 2) his direct return to the XPO service center (diagram 3), and his entire trip inclusive of the route without and detours from

1- Initial arrival time 1303.



2- Return to retrieve refused shipment- 1538. Departure 1557.

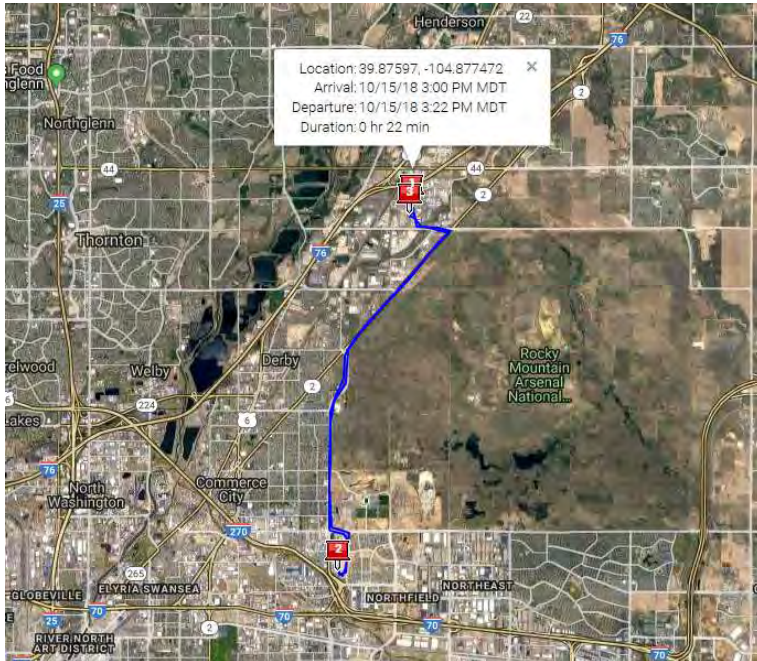


3- Returned to the XPO service center at 1612





- 4- Trip starting at XPO at 1500, entering USPS at 1538, departing USPS at 1557 and returning to the XPO service center at 1612.



**Rick Etzler**

Less-Than-Truckload

Service Center Manager- UDV

**XPOLogistics**

9801 Dallas Street

Henderson, CO 80640 USA

O: +1 303-288-3444 | M: +1 562-565-9154

**From:** Rick Etzler

**Sent:** Wednesday, October 24, 2018 1:19 PM

**To:** [bmoorhouse@khprint.com](mailto:bmoorhouse@khprint.com)

**Subject:** RE: Denver USPS TDC

Brad-

I meant to attach the BOL, which includes a phone number with a Los Angeles area code.

**Rick Etzler**

Less-Than-Truckload

Service Center Manager- UDV

**XPOLogistics**

9801 Dallas Street

Henderson, CO 80640 USA

O: +1 303-288-3444 | M: +1 562-565-9154

**From:** Rick Etzler

**Sent:** Wednesday, October 24, 2018 1:02 PM

**To:** [bmoorhouse@khprint.com](mailto:bmoorhouse@khprint.com)

**Subject:** Denver USPS TDC

Brad-

Per our discussion, on 10/15 XPO moved 14 trailers to the USPS in Denver with three drivers. Because we are required to update a delivery status on our handheld devices, the drivers were instructed to show these shipments as 'delivered' after they dropped the trailer's at the location. One driver stayed on site and moved the trailers from their lot to the dock at USPS' request. USPS instructed the driver to place one trailer at a time against the dock and leave his tractor hooked to it. I interviewed the driver this morning who advised there was 'freight everywhere and they seemed overwhelmed.'

The driver moved trailer 317-5861 from the yard to the dock. After the driver opened the trailer door, USPS employee Jokina Caroala (sp) scanned the bar code and advised the 'shipment didn't have an appointment and it would be refused.' The driver immediately advised his dispatcher of the refusal. The shipment already had a 'delivered' status applied. This trailer was returned to the XPO yard at 4:00 PM. GPS activity and the refusal are attached.

Because of the 'delivered' status, we lost electronic visibility of the shipment, but NOT physical visibility. The trailer was inspected regularly during our yard checks. Our customer service representative called the phone number on the BOL on Monday, 10/22 but never heard back from anyone.

On Tuesday, 10/23 after you and I communicated we made arrangements for the shipment to deliver later that afternoon.

ref Name: [Nathan Jenkins] Trip: [1431-10000]

### OPS030 Route Evaluation Trip Details

SIC: UDV (DENVER)

Driver: Nathan Jenkins (29742)

Trip Date: 10/15/2018

Tractor: 0532-7662

**XPOLogistics**

Documentation

Feedback

The REV report is a tool for service center management to identify opportunities for improvement in the city operation and to generate constructive conversations with city drivers that identify and reduce waste.

Overall Route	Stop Dwell with Adj	Mileage	Travel Time	Adj to Stop Dwell	Trip Stats
Cost (\$51)	Cost (\$29)	Cost (\$9)	Cost (\$12)	Total Actual Stop Dwell	EOBR % 96
Act 26	Act 16	Act 3	Act 10	Act for EOBR 16	Cust Stops 1
Exp 106	Exp 73	Exp 16	Exp 33	Lunch Adj 0	Stops per Hour 2.3
				Total Exp Stop Dwell	Miles per Stop 2.7
				Exp for EOBR 73	PPMH 33,339
				Unmatched 0	

View Map

Print Route Evaluation Form

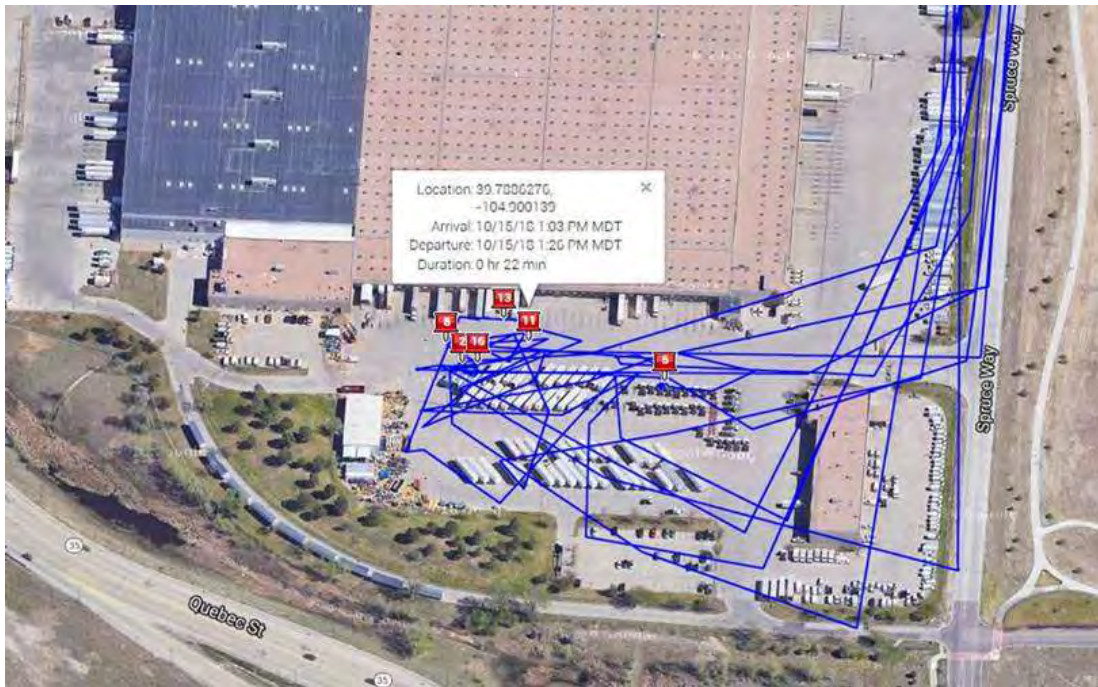
Record Compression

EOBR Matched Stop Details													
Actual Stop Seq	Depth Stop Seq	Stop Location	Activity	Act Adj	Exp Adj	Act Dpt	Exp Dpt	Dpt In Stop Dwell	Stop Dwell Act / Exp	Dpt In Miles	Miles Act / Exp	Dpt In Travel Time	Travel Time Act / Exp
0	0	DENVER		13:07		13:07	13:07		0 / 0	(8)	0 / 6	(10)	1 / 17
1		MULTIPLE ACTIVITIES		13:08	13:24	13:24	14:37	(57)	16 / 73	(5)	9 / 18	(7)	9 / 16
	1	USPS	SL										
	2	USPS	DL										
96	96	DENVER		13:34	14:53	13:34	14:53		0 / 0		0 / 0		0 / 0
								(57)	16 / 73	(13)	3 / 16	(23)	10 / 33
													20
													14,447

The section below reflects adjustments for lunch and SCO stops that are not matched to the EOBR data above. Lunch time is deducted from actual duration while unmatched SCO stops are added to expected duration. If there is no data below, it means this trip did not have any adjustments.

#### Adjustments (Lunch and/or Stops without EOBR Match)

No data returned for this view. This might be because the applied filter excludes all data.



**Rick Etzler**

**Less-Than-Truckload**

Service Center Manager- UDV

**XPOLogistics**

9801 Dallas Street

Henderson, CO 80640 USA

O: +1 303-288-3444 | M: +1 562-565-9154

## Preventative Measures

The K&H team determined the failure in shipment and the communication were:

1. XPO documenting electronically the shipment had been made.
2. XPO did not notify K&H the shipment had come back to the XPO Denver yard after refusal of shipment.
3. K&H took the electronic confirmation as evidence the shipment was successful.

K&H has changed their tracking and internal notifications of shipments to include:

1. Verification of deliveries will be confirmed using Proof of Delivery/Consignee Copies for all ballot shipments.
  - a. The signed Proof of Delivery will be available within 2-3 hours of the actual shipment being made.
2. Ballot shipment tracking will now be displayed and communicated using a dashboard. The dashboard will be maintained by the Freight Coordinator. The dashboard will be available to management, Elections Coordinators and Project Managers (see Freight Shipment GPS Device and Tracking Policy p. 12).
3. Postal Administrator will confirm shipments going in to the USPS have been inducted by following up on the USPS website.
4. Prior to each election season – K&H will have a conference call with each freight carrier to review our Standard Operating Procedure for Ballot Loads.

## Freight Shipment GPS Device & Tracking Policy

### Shipping will be responsible for:

- Placing a Global Positioning System (GPS) device on every freight shipment for Municipal Government, or Private Elections (IVS). ([Refer to SOP: Logistics\\_SOP-GPS Tracking Device](#))

### This includes:

- Any ballot or ballot cards to include all Ballot Categories, such as, but not limited to, the following:
  - Ballots mailing directly to voter
  - Polls
  - Counters
  - Dupes
  - Precinct Coordinators
  - Tests
  - Provisional
  - ACP
  - Demo
  - Printed or Blank Base
- Any other type of secure shipment as designated by an Election Coordinator (EC), Project Manager (PM) or Manager, requiring a GPS device.
  - Examples: coupons, gift cards, checks, secure documents, etc.

### Freight Shipment Methods:

- Dedicated/Exclusive Use
- Less than Truckload (LTL/Blackwrap)
- MC Delivery or K&H Truck Services
- Expedited Air or Ground
- Single package/parcel service, such as United Parcel Service, Federal Express or DHL will NOT require a GPS, but will have the standard tracking number(s).

### The Freight Coordinator (FC) will be responsible for:

- Insuring a GPS device has been placed on each truck if dedicated/exclusive use.



- If less than truckload (LTL) a GPS device will be placed on each pallet.
- Tracking freight shipments on a daily basis. ([Refer to SOP: SHIPPING\\_Freight Admin\\_SOP\\_Election Freight Shipment Tracking](#))
  - Monitoring shipments due on the deadline every two hours.
- Reporting any package/parcel delays/exception notifications to EC and PM.
- Any shipments suspected to be delayed, will require a telephone call to the freight company to confirm if the shipment is in danger of being late.
- Concerns regarding delays, will be expressed by the FC in the form of an email to:
  - VP Operations
  - Senior Operations Manager
  - Production Manager
  - Election Coordinator or Project Manager
  - Elections Coordinator Department Head or Project Manager Department Head.
- Updating Freight Tracking Dashboard - LIVE time
  - Election Coordinator, and Project Manager will be given access to the Freight Tracking Dashboard
- Obtaining and verifying shipment has a delivery receipt/proof of delivery (POD), as final confirmation shipment has delivered
- Production Oversight Status Reporting
  - Election Non-Peak Production reporting will be done via email to Production Manager with an “on-track” or “off-track” status
    - Any “off-track” status reports will require an advanced email notification per below.
  - Election Peak Production reporting will be done during the 2PM (M-F) Oversight Meeting held in the IVS Conference Room.
    - The Freight Tracking Dashboard will be viewed and the FC will update Oversight with an “on-track” or “off-track” status.
    - Any “off-track” status reports will require an advanced email notification per below.

### **Freight Tracking Dashboard Procedure:**

The Freight Tracking Dashboard will be maintained by FC at this link:

[Freight Tracking Dashboard LIVE](#)



Freight Tracking Dashboard										Today 3/18/2019											
E/Election C/Commercial		SOL copy to Notations Recipient			E/E Exclusive/Dedicated LTL/Less than Truckload EX=Expedited			Day of delivery, the carrier confirmed ETA													
E or C	Ship Date	County or Customer	Description	EC / PM / EPM	Job Number	Carrier	XPO SIC Code	Freight Type	Final Destination (Consignee)	Scheduled Delivery Date	Scheduled Del/Appt. Time	Estimated Delivery Arrival Time	Track Status	Confirmed Delivered Date	Confirmed Delivered Time	GPS ID	PRO Number	TW of #	Trailer		
C	3/14/2019	Amazon	B193	Linda P.	257570-1	TDM - FedEx	n/a	LTL	USPS - LA NDC	3/18/2019	12:00 AM	Before 5:00PM	on track			n/a	501-530715 / 4691687523	T1 of 1	n/a		
C	3/14/2019	Amazon	B193	Linda P.	257570-1	TDM - FedEx	n/a	LTL	USPS - Dallas NDC	3/19/2019	12:00 AM	Before 5:00PM	on track			n/a	501-530726 / 4741237012	T1 of 1	n/a		
E	3/14/2019	LARC	Mail 4 16 19	Mel/Carol/JB	257530	XPO	ULX	EU	USPS - LA	3/18/2019	7:00 AM	7:00 AM	Delivered	3/18/2019	7:29 AM	ALPHA	217-458555	T1 of 1	311-83C		


- Today** - The current date will always populate in to this cell
- E or C** – E=Election, C=Commercial Shipment
- Ship Date** - Date shipment departed
- County or Customer** – Name (abbreviated County name)
- Job Number**
- Carrier** – Name of freight carrier
- XPO SIC Code** - XPO's delivery terminal code, if applicable
- Freight Type** – EU=Exclusive Use/Dedicated, LTL-Less than Truckload, EX=Expedited
- Final Destination (Consignee)** - USPS-Name or County-City, State or Consignee Name-City, State
- Scheduled Delivery Date** – Date shipment is due to deliver to the consignee.
  - Cell will turn **yellow** if the shipment is due on that day
  - Cell will turn **red** if the shipment is past the date and still has not delivered
- Scheduled Del/Appt. Time** – Time/Appointment Time the shipment was specified to deliver to the consignee.
- Estimated Delivery Arrival Time** – Day of delivery, the carrier confirmed ETA that the FC will enter.
- Track Status** – If FC types in "On Track", the cell will turn **green**. If FC types is "Off Track", the cell will turn **red**. **Yellow** indicates shipment has delivered. Color coding will assist in the freight status communication for the EC or PM and at the Oversight Meeting, by being able to quickly identify at risk and on time shipments.
- Confirmed Delivered Date** – Date shipment has been confirmed delivered to the consignee, by the FC.

-End



Truck Scans from XPO-Email Notification for BOL 981911092

Notification 1



Wed 10/10/2018 11:49 AM  
LTLInfo@xpo.com  
XPO Logistics LTL PRO # 981911092 Status: En route to interim

To: Karen Oster

**Shipment: 981911092**

**Status:**  
En route to interim  
(USU of CWA) Salt Lake City, UT  
Service Center information at: [Salt Lake City, UT](#)  
Status Date: 10/10/2018  
ETA to next leg: 10/10/2018 04:24pm

**Status Definition:**  
The shipment is en route to an interim service center.

**Shipper:**  
K And H Printers Karen Oster  
7720 Hardeson Rd  
Everett, WA 98203 7000

**Consignee:**  
Usps - Denver Scf \*tdc On 10/15  
7540 E 53rd Pl  
Denver, CO 80266 0003


**Reference Numbers:**  
PRO Number: 981911092  
PO# T1 EX50  
SN# ADAM 256324

**Shipment:**  
Type: Prepaid  
Pcs: 13  
Wgt: 9.205 (lbs)  
Chrgs: \$3334.28 (USD)

**Dates:**  
Pickup: 10/09/2018  
Est Dlv: 10/11/2018


If you have any questions or require further information, please contact your local [XPO Logistics LTL Service Center](#).


Thank you for using XPO Logistics LTL!  
<http://xpo.com/services/less-than-truckload-ltl>

	Wed 10/10/2018 3:53 PM LTInfo@xpo.com XPO Logistics LTL PRO # 981911092 Status: Arrived at interim
To: Karen Oster	
<b>Shipment: 981911092</b>	
<b>Status:</b> Arrived at interim (USU of CWA) Salt Lake City, UT Service Center information at: <a href="#">Salt Lake City, UT</a> Status Date: 10/10/2018	
<b>Status Definition:</b> The shipment has arrived at an interim service center.	
<b>Shipper:</b> K And H Printers Karen Oster 7720 Hardeson Rd Everett, WA 98203 7000	
<b>Consignee:</b> Usps - Denver Scf *tdc On 10/15 7540 E 53rd Pl Denver, CO 80266 0003	
<b>Reference Numbers:</b> PRO Number: 981911092 PO# T1 EX50 SN# ADAM 256324	
<b>Shipment:</b> Type: Prepaid Pcs: 13 Wgt: 9,205 (lbs) Chrgs: \$3334.28 (USD)	
<b>Dates:</b> Pickup: 10/09/2018 Est Dlv: 10/11/2018	
If you have any questions or require further information, please contact your local <a href="#">XPO Logistics LTL Service Center</a> .	
Thank you for using XPO Logistics LTL! <a href="http://xpo.com/services/less-than-truckload-ltl">http://xpo.com/services/less-than-truckload-ltl</a>	


	Wed 10/10/2018 6:31 PM LTLinfo@xpo.com XPO Logistics LTL PRO # 981911092 Status: En route to interim
To: Karen Oster	
<b>Shipment: 981911092</b>	
<b>Status:</b> En route to interim (UWM of CWA) Wamsutter Wy M, WY Service Center information at: <a href="#">Wamsutter Wy M, WY</a> Status Date: 10/10/2018 ETA to next leg: 10/11/2018 12:22am	
<b>Status Definition:</b> The shipment is en route to an interim service center.	
<b>Shipper:</b> K And H Printers Karen Oster 7720 Hardeson Rd Everett, WA 98203 7000	
<b>Consignee:</b> Usps - Denver Scf *tdc On 10/15 7540 E 53rd Pl Denver, CO 80266 0003	
<b>Reference Numbers:</b> PRO Number: 981911092 PO# T1 EX50 SN# ADAM 256324	
<b>Shipment:</b> Type: Prepaid Pcs: 13 Wgt: 9,205 (lbs) Chrgs: \$3334.28 (USD)	
<b>Dates:</b> Pickup: 10/09/2018 Est Dlv: 10/11/2018	
If you have any questions or require further information, please contact your local <a href="#">XPO Logistics LTL Service Center</a> .	
Thank you for using XPO Logistics LTL! <a href="http://xpo.com/services/less-than-truckload-ltl">http://xpo.com/services/less-than-truckload-ltl</a>	


Notification 4

	Wed 10/10/2018 10:19 PM LTLinfo@xpo.com XPO Logistics LTL PRO # 981911092 Status: Arrived at interim To: Karen Oster
<b>Shipment: 981911092</b>	
<b>Status:</b> Arrived at interim (UWM of CWA) Wamsutter Wy M, WY Service Center information at: <a href="#">Wamsutter Wy M, WY</a> Status Date: 10/10/2018	
<b>Status Definition:</b> The shipment has arrived at an interim service center.	
<b>Shipper:</b> K And H Printers Karen Oster 7720 Hardezon Rd Everett, WA 98203 7000	
<b>Consignee:</b> Usps - Denver Scf *tdc On 10/15 7540 E 53rd Pl Denver, CO 80266 0003	
<b>Reference Numbers:</b> PRO Number: 981911092 PO# T1 EX50 SN# ADAM 256324	
<b>Shipment:</b> Type: Prepaid Pcs: 13 Wgt: 9,205 (lbs) Chrgs: \$3334.28 (USD)	
<b>Dates:</b> Pickup: 10/09/2018 Est Dlv: 10/11/2018	
If you have any questions or require further information, please contact your local <a href="#">XPO Logistics LTL Service Center</a> .	
Thank you for using XPO Logistics LTL! <a href="http://xpo.com/services/less-than-truckload-ltl">http://xpo.com/services/less-than-truckload-ltl</a>	


	THU 10/11/2018 2:58 AM
	LTLinfo@xpo.com
XPO Logistics LTL PRO # 981911092 Status: En route to destination	
To: Karen Oster	
<b>Shipment: 981911092</b>	
<b>Status:</b>	
En route to destination	
(UDV of CWA) Henderson, CO	
Service Center information at: <a href="#">Henderson, CO</a>	
Status Date: 10/11/2018	
ETA to destination service center: 10/11/2018 09:07am	
<b>Status Definition:</b>	
The shipment is en route to the destination service center.	
<b>Shipper:</b>	
K And H Printers Karen Oster	
7720 Hardeson Rd	
Everett, WA 98203 7000	
<b>Consignee:</b>	
Usps - Denver Scf *tdc On 10/15	
7540 E 53rd Pl	
Denver, CO 80266 0003	
<b>Reference Numbers:</b>	
PRO Number: 981911092	
PO# T1 EX50	
SN# ADAM 256324	
<b>Shipment:</b>	
Type: Prepaid	
Pcs: 13	
Wgt: 9,205 (lbs)	
Chrgs: \$3334.28 (USD)	
<b>Dates:</b>	
Pickup: 10/09/2018	
Est Dlvr: 10/11/2018	
If you have any questions or require further information, please contact your local <a href="#">XPO Logistics LTL Service Center</a> .	
Thank you for using XPO Logistics LTL!	
<a href="http://xpo.com/services/less-than-truckload-ltl">http://xpo.com/services/less-than-truckload-ltl</a>	



	Thu 10/11/2018 8:58 AM
	LTLinfo@xpo.com
XPO Logistics LTL PRO # 981911092 Status: Arrived at destination	
To: Karen Oster	
<b>Shipment: 981911092</b>	
<b>Status:</b> Arrived at destination (UDV of CWA) Henderson, CO Service Center information at: <a href="#">Henderson, CO</a> Status Date: 10/11/2018	
<b>Status Definition:</b> The shipment has arrived at the destination service center.	
<b>Shipper:</b> K And H Printers Karen Oster 7720 Hardeson Rd Everett, WA 98203 7000	
<b>Consignee:</b> Usps - Denver Scf *tdc On 10/15 7540 E 53rd Pl Denver, CO 80266 0003	
<b>Reference Numbers:</b> PRO Number: 981911092 PO# T1 EX50 SN# ADAM 256324	
<b>Shipment:</b> Type: Prepaid Pcs: 13 Wgt: 9,205 (lbs) Chrgs: \$3334.28 (USD)	
<b>Dates:</b> Pickup: 10/09/2018 Est Dlvr: 10/11/2018	
If you have any questions or require further information, please contact your local <a href="#">XPO Logistics LTL Service Center</a> .	
Thank you for using XPO Logistics LTL! <a href="http://xpo.com/services/less-than-truckload-ltl">http://xpo.com/services/less-than-truckload-ltl</a>	

	Mon 10/15/2018 12:03 PM
	LTLInfo@xpo.com
XPO Logistics LTL PRO # 981911092 Status: Out for delivery	
To: Karen Oster	
<b>Shipment: 981911092</b>	
<b>Status:</b> Out for delivery (UDV of CWA) Henderson, CO Service Center information at: <a href="#">Henderson, CO</a> Status Date: 10/15/2018	
<b>Status Definition:</b> The shipment is out for delivery to the consignee.	
<b>Shipper:</b> K And H Printers Karen Oster 7720 Hardeson Rd Everett, WA 98203 7000	
<b>Consignee:</b> Usps - Denver Scf *tdc On 10/15 7540 E 53rd Pl Denver, CO 80266 0003	
<b>Reference Numbers:</b> PRO Number: 981911092 PO# T1 EX50 SN# ADAM 256324	
<b>Shipment:</b> Type: Prepaid Pcs: 13 Wgt: 9,205 (lbs) Chrgs: \$3334.28 (USD)	
<b>Dates:</b> Pickup: 10/09/2018 Est Dlvr: 10/11/2018	
If you have any questions or require further information, please contact your local <a href="#">XPO Logistics LTL Service Center</a> .	
Thank you for using XPO Logistics LTL! <a href="http://xpo.com/services/less-than-truckload-ltl">http://xpo.com/services/less-than-truckload-ltl</a>	

## Notification 8




Mon 10/15/2018 12:34 PM

LTLinfo@xpo.com

XPO Logistics LTL PRO # 981911092 Status: Delivered

To: Karen Oster

 You forwarded this message on 10/23/2018 11:44 AM.

**Shipment: 981911092**

**Status:**  
Delivered  
(UDV of CWA) Henderson, CO  
Service Center information at: [Henderson, CO](#)

**Status Definition:**  
The shipment has been delivered to the consignee.

**Shipper:**  
K And H Printers Karen Oster  
7720 Hardeson Rd  
Everett, WA 98203 7000

**Consignee:**  
Usps - Denver Scf \*tdc On 10/15  
7540 E 53rd Pl  
Denver, CO 80266 0003

**Reference Numbers:**  
PRO Number: 981911092  
PO# T1 EX50  
SN# ADAM 256324

**Shipment:**  
Type: Prepaid  
Pcs: 13  
Wgt: 9.205 (lbs)  
Chrgs: \$3334.28 (USD)

**Dates:**  
Pickup: 10/09/2018  
Dlvr: 10/15/2018

If you have any questions or require further information, please contact your local [XPO Logistics LTL Service Center](#).

Thank you for using XPO Logistics LTL!  
<http://xpo.com/services/less-than-truckload-ltl>



# STRAIGHT BILL OF LADING

DRIVER PLEASE NOTE  
IF SINGLE SHIPMENT  
CHECK BOX BELOW

SHIPPER  
PLEASE NOTE

FREIGHT CHARGES ARE PREPAID UNLESS MARKED COLLECT

☐ COLLECT

Reminder: Print/Affix Pro Labels To Your Shipment

ORIGINAL - NOT NEGOTIABLE

Page 1 of 1



Motor  
Move

Dest SIC: UDV

XPO PRO#: 981-911092

SHIPPER (FROM) K AND H PRINTERS Karen Oster		CONSIGNEE (TO) USPS - DENVER SCF			
STREET 7720 HARDESON RD		STREET 7540 E 53RD PL			
CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) EVERETT, WA 98203-7000 (US) (425) 923-0365		CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) DENVER, CO 80266-0001 (US) (323) 919-1444			
BILL TO K&H PRINTERS-LITHOGRAPHERS INC		CUSTOMS BROKER			
STREET 7720 HARDESON RD STE A		STREET			
CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) EVERETT, WA 98203 (US)		CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE)			
ACCOUNT CODE		<input type="checkbox"/> Guaranteed			
NUMBER SHIPPING UNITS	HM	KIND OF PACKAGING, DESCRIPTION OF ARTICLES, SPECIAL MARKS AND EXCEPTIONS Hazardous material sequence (ISHP) must read: UN/NA ID#, proper Shipping name, Hazard class and Packing group (SUBJECT TO INSPECTION AND CORRECTION)	NMFC NO.	CLASS OR DENSITY OF ARTICLES	WEIGHT (Subject to Correction) kg
13		PLT (s) PRINTED MATERIAL	161870	70	9205
**EMERGENCY CONTACT** (425) 923-0365 Karen Oster					
Remarks: EXCLUSIVE USE: HOLD FOR TDC MONDAY OCT 15, 2018 USPS PRESET FAST APPT#123533661 @9AM USPS 8125 PAPERWORK ON TRAILER. NO SOONER/NO LATER. TRAILER # 317- 5861 K&H SEAL#0462444 XPO SEAL#3397693					
COD AMOUNT: \$ _____ COD <input type="checkbox"/> Prepaid Fee: <input type="checkbox"/> Collect					
NOTE: Consignee's company check made payable to the Shipper will be accepted by XPO Logistics Freight and forwarded to shipper unless otherwise directed to do so by the shipper.					
REMIT COD TO					
ADDRESS					
CITY STATE/PROVINCE ZIP/POSTAL CODE					

Notice: Unless the Shipper completes the requirements as provided below, Carrier's liability shall be limited as stated herein and in Tariff CNWY-199 in effect on date of shipment, which is available on line at [www.xpo.com](http://www.xpo.com) or may be obtained upon request to Carrier. Shipment is subject to the release value provisions of the NMFC as set forth in paragraph 2 on the reverse side of this Bill of Lading. In no event shall Carrier be liable for loss of profit, income, interest, attorney fees, or any special, incidental or consequential damages.

Carrier liability with shipment originating within the United States: Carrier's liability shall be based on actual NMFC class of the shipment and is limited between \$1.00 and \$25.00 per pound as set forth in Tariff CNWY-199. Carrier's liability for all household goods, personal effects, and articles other than new, including but not limited to used, remanufactured or refurbished articles shall not exceed \$1.00 per pound per individual lost or damaged piece within the shipment. Carrier's highest level of liability is \$25.00 per pound per individual lost or damaged piece within the shipment, subject to \$150,000.00 maximum total liability per shipment. Shipper may increase Carrier's limits on liability if the Shipper declares excess value on the Bill of Lading below, requests excess liability coverage from the Carrier and pays an additional charge. For this purpose the declared value of the property is hereby specifically stated by the Shipper to be \$ \_\_\_\_\_ and Shipper agrees to pay an additional charge for excess liability coverage. Total declared value may not exceed \$650,000.00 per shipment.

Carrier liability with shipment originating within Canada: Unless the Shipper completes the Special Agreement below, declares the value in the box below and agrees to pay the excess liability charge by initiating where indicated, Carrier's maximum liability is CAN\$2.00 per pound (CAN\$4.41 per kilogram) per individual lost or damaged piece within the shipment, subject to a maximum total liability per shipment of CAN\$20,000.00, and provided further that Carrier's liability on household goods, personal effects articles other than new articles, including but not limited to used, remanufactured or refurbished articles, shall not exceed one dollar (\$1.00) (CAN) per pound per individual lost or damaged piece within the shipment.

**SPECIAL AGREEMENT:** Declared Value: CAN \$ \_\_\_\_\_ per pound. (Declared value may not exceed CAN \$100,000.00 per shipment.)  
Shipper agrees to pay excess liability charge: \_\_\_\_\_ (Shipper's Initials)

Where the NMFC classification is dependent on value, shippers are required to state specifically below in writing the declared value of the property as follows: The declared value of the property is specifically stated by the shipper to be not exceeding \$ \_\_\_\_\_.

**Shipper's Certification:** I hereby declare that the contents of this consignment are fully and accurately described above by the proper shipping name, and are classified, packaged, marked and labeled/placarded, and are in all respects in proper condition for transport according to applicable international and national governmental regulations.

**Shipment Received:** The shipment is received subject to Tariff CNWY-199, Carrier's pricing schedules, terms, conditions and rules maintained at Carrier's general offices in effect on the date of issue of this Bill of Lading, as well as the National Motor Freight Classifications (NMFC), the Hazardous Materials Transportation Regulations (Title 49 - CFR, Subtitle B, Chapter 1, Sub Chapter A-C), and the Household Goods Mifage Guide (HGB 105 Series), for shipments originating in the United States; and the Canadian Motor Vehicle Transport Act, the Transportation of Dangerous Goods Act, and the regulations in force in the provincial jurisdiction at the time and place of the shipment for shipments originating in Canada. The property described on this Bill of Lading is in apparent good order, but only to the extent that it is unopened and visible without further inspection and except as noted or marked. The property is consigned and destined as indicated above. The word Carrier is defined throughout this contract as meaning any person or corporation in possession of the property under this contract. It is mutually agreed as to Carrier and each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all of this Bill of Lading's terms and conditions in effect on the date of shipment, including, but not limited to, the "Terms and Conditions" listed on the back side of this Bill of Lading.

SHIPPER K AND H PRINTERS	CARRIER <input type="checkbox"/> XPO LOGISTICS FREIGHT, INC. <input type="checkbox"/> XPO LOGISTICS FREIGHT CANADA INC.
AUTHORIZED SIGNATURE	AUTHORIZED SIGNATURE DATE



# STRAIGHT BILL OF LADING

DRIVER PLEASE NOTE  
IF SINGLE SHIPMENT  
CHECK BOX BELOW

SHIPPER  
PLEASE NOTE

FREIGHT CHARGES ARE PREPAID UNLESS MARKED COLLECT

☐ COLLECT

Reminder: Print/Affix Pro Labels To Your Shipment

ORIGINAL - NOT NEGOTIABLE  
Page 1 of 1



Motor  
Move

Dest SIC: UDV

XPO PRO#: 981-910005

SHIPPER (FROM) K AND H PRINTERS Karen Oster		CONSIGNEE (TO) USPS - DENVER SCF			
STREET 7720 HARDESON RD		STREET 7540 E 53RD PL			
CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) EVERETT, WA 98203-7000 (US) (425) 923-0365		CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) DENVER, CO 80266-0001 (US) (323) 919-1444			
BILL TO K&H PRINTERS-LITHOGRAPHERS INC		CUSTOMS BROKER			
STREET 7720 HARDESON RD STE A		STREET			
CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) EVERETT, WA 98203 (US)		CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE)			
ACCOUNT CODE		<input type="checkbox"/> <b>Guaranteed</b>			
NUMBER SHIPPING UNITS	HM	KIND OF PACKAGING, DESCRIPTION OF ARTICLES, SPECIAL MARKS AND EXCEPTIONS Hazardous material sequence (ISHP) must read: UN/NA ID#, proper Shipping name, Hazard class and Packing group (SUBJECT TO INSPECTION AND CORRECTION)	NMFC NO.	CLASS OR DENSITY OF ARTICLES	WEIGHT (Subject to Correction) X lb kg
14		PLT(s) PRINTED MATERIAL	161870	70	11188
**EMERGENCY CONTACT** (425) 923-0365 Karen Oster					
Remarks: EXCLUSIVE USE: HOLD FOR TDC MONDAY OCT 15, 2018 USPS PRESET FAST APPT#123533661 @9AM eINDUCTION					
ENTRY. NO SOONER/NO LATER. TRAILER # 321- 6749 K&H SEAL#0462443 XPO SEAL#3397700					
COD AMOUNT: \$ _____ COD <input type="checkbox"/> Prepaid Fee: <input type="checkbox"/> Collect					
NOTE: Consignee's company check made payable to the Shipper will be accepted by XPO Logistics Freight and forwarded to shipper unless otherwise directed to do so by the shipper					
REMIT COD TO					
ADDRESS					
CITY STATE/PROVINCE ZIP/POSTAL CODE					

Notice: Unless the Shipper completes the requirements as provided below, Carrier's liability shall be limited as stated herein and in Tariff CNWY-199 in effect on date of shipment, which is available on line at [www.xpo.com](http://www.xpo.com) or may be obtained upon request to Carrier. Shipment is subject to the release value provisions of the NMFC as set forth in paragraph 2 on the reverse side of this Bill of Lading. In no event shall Carrier be liable for loss of profit, income, interest, attorney fees, or any special, incidental or consequential damages.

Carrier liability with shipment originating within the United States: Carrier's liability shall be based on actual NMFC class of the shipment and is limited between \$1.00 and \$25.00 per pound as set forth in Tariff CNWY-199. Carrier's liability for all household goods, personal effects, and articles other than new, including but not limited to used, remanufactured or refurbished articles shall not exceed \$1.00 per pound per individual lost or damaged piece within the shipment. Carrier's highest level of liability is \$25.00 per pound per individual lost or damaged piece within the shipment, subject to \$150,000.00 maximum total liability per shipment. Shipper may increase Carrier's limits on liability if the Shipper declares excess value on the Bill of Lading below, requests excess liability coverage from the Carrier and pays an additional charge. For this purpose the declared value of the property is hereby specifically stated by the Shipper to be \$ \_\_\_\_\_ and Shipper agrees to pay an additional charge for excess liability coverage. Total declared value may not exceed \$650,000.00 per shipment.

Carrier liability with shipment originating within Canada: Unless the Shipper completes the Special Agreement below, declares the value in the box below and agrees to pay the excess liability charge by initialing where indicated, Carrier's maximum liability is CAN\$2.00 per pound (CAN\$4.41 per kilogram) per individual lost or damaged piece within the shipment, subject to a maximum total liability per shipment of CAN\$20,000.00, and provided further that Carrier's liability on household goods, personal effects articles other than new articles, including but not limited to used, remanufactured or refurbished articles, shall not exceed one dollar (\$1.00) (CAN) per pound per individual lost or damaged piece within the shipment.

SPECIAL AGREEMENT: Declared Value: CAN \$ \_\_\_\_\_ per pound. (Declared value may not exceed CAN \$100,000.00 per shipment.)  
Shipper agrees to pay excess liability charge: \_\_\_\_\_ (Shipper's Initials)

Where the NMFC classification is dependent on value, shippers are required to state specifically below in writing the declared value of the property as follows: The declared value of the property is specifically stated by the shipper to be not exceeding \$ \_\_\_\_\_.

Shipper's Certification: I hereby declare that the contents of this consignment are fully and accurately described above by the proper shipping name, and are classified, packaged, marked and labeled/placarded, and are in all respects in proper condition for transport according to applicable international and national governmental regulations.

Shipment Received: The shipment is received subject to Tariff CNWY-199, Carrier's pricing schedules, terms, conditions and rules maintained at Carrier's general offices in effect on the date of issue of this Bill of Lading, as well as the National Motor Freight Classifications (NMFC), the Hazardous Materials Transportation Regulations (Title 49 - CFR, Subtitle B, Chapter 1, Sub Chapter A-C), and the Household Goods Mileage Guide (HHGB 105 Series), for shipments originating in the United States, and the Canadian Motor Vehicle Transport Act, the Transportation of Dangerous Goods Act, and the regulations in force in the provincial jurisdiction at the time and place of the shipment for shipments originating in Canada. The property described on this Bill of Lading is in apparent good order, but only to the extent that it is unopened and visible without further inspection and except as noted or marked. The property is consigned and destined as indicated above. The word Carrier is defined throughout this contract as meaning any person or corporation in possession of the property under this contract. It is mutually agreed as to Carrier and each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all of this Bill of Lading's terms and conditions in effect on the date of shipment, including, but not limited to, the "Terms and Conditions" listed on the back side of this Bill of Lading.

SHIPPER K AND H PRINTERS	CARRIER <input type="checkbox"/> XPO LOGISTICS FREIGHT, INC. <input type="checkbox"/> XPO LOGISTICS FREIGHT CANADA INC.	
AUTHORIZED SIGNATURE	AUTHORIZED SIGNATURE DATE	

XPOLogistics

www.xpo.com


**CONSIGNEE  
COPY**

INVOICE NUMBER

REFER TO THIS NUMBER.

EQUIP. NUMBER	DATE	ORIGIN	OUR REVENUE	ADVANCE	BEYOND	DESTINATION	
321-6749	10/09/18	UMV				UDV	981-910005

CONSIGNEE

USPS - DENVER SCF

MAIL  
0900

SHIPPER'S NUMBER

SN# ADAM 256324

PO# T2 EX50

\*TDC ON 10/15 AT 09:00

7540 E 53RD PL

DENVER, CO, US 80266-0003

INVOICE NUMBER

981-910005

APPT: 0900-0900/15 TDC

SHIPPER

K AND H PRINTERS

KAREN OSTER

7720 HARDESON RD

EVERETT, WA, US 98203-7000

BILL TO



# PCS.	HM	DESCRIPTION OF ARTICLES AND MARKS	WEIGHT (LBS)	RATE	TOTAL CHARGES
14		PLT PRINTED MATERIAL 161870-0 CLASS 70	11188		
14		TDC TIME DATE CRITICAL/APPOINTMENT TOTAL	11188		PPD
EXCLUSIVE USE HOLD FOR TDC MONDAY OCT 15, 2018 USPS PRESET FAST APPT#123533661 @9AM EINDUCTION ENTRY. NO SOONER/NO LATER. TRAILER # 321- 6749 KH SEAL#0462443 XPO					

☐ INSIDE DELIVERY☐ LIFT GATE SERVICE☐ RESIDENTIAL DELIVERY☐ CONSTRUCTION/UTILITY SITE

SHRINK WRAP

INTACT?

YES NO IN/A

DUNS # 10-315/1007

EAVE THIS COPY WITH CONSIGNEE

SUBJECT TO THE TERMS AND CONDITIONS HEREIN, AND TARIFF CNWY-199 IN EFFECT ON DATE OF SHIPMENT  
DESCRIBED FREIGHT IN GOOD CONDITION UNLESS MARKED OTHERWISE

PAGE 1 OF 2

2



# STRAIGHT BILL OF LADING

DRIVER PLEASE NOTE  
IF SINGLE SHIPMENT  
CHECK BOX BELOW

SHIPPER  
PLEASE NOTE

FREIGHT CHARGES ARE PREPAID UNLESS MARKED COLLECT

☐ COLLECT

Reminder: Print/Affix Pro Labels To Your Shipment



Motor  
Move

Dest SIC: UDV

ORIGINAL - NOT NEGOTIABLE  
Page 1 of 1

XPO PRO#: 981-910963

SHIPPER (FROM) K AND H PRINTERS Karen Oster		CONSIGNEE (TO) USPS - DENVER SCF	
STREET 7720 HARDESON RD		STREET 7540 E 53RD PL	
CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) EVERETT, WA 98203-7000 (US) (425) 923-0365		CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) DENVER, CO 80266-0001 (US) (323) 919-1444	
BILL TO K&H PRINTERS-LITHOGRAPHERS INC		CUSTOMS BROKER	
STREET 7720 HARDESON RD STE A		STREET	
CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) EVERETT, WA 98203 (US)		CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE)	
ACCOUNT CODE		<input type="checkbox"/> <b>Guaranteed</b>	

NUMBER SHIPPING UNITS	HM	KIND OF PACKAGING, DESCRIPTION OF ARTICLES, SPECIAL MARKS AND EXCEPTIONS Hazardous material sequence (ISHP) must read: UN/NA ID#, proper Shipping name, Hazard class and Packing group (SUBJECT TO INSPECTION AND CORRECTION)	NMFC NO.	CLASS OR DENSITY OF ARTICLES	WEIGHT (Subject to Correction) kg lb
14		PLT(s) PRINTED MATERIAL	161870	70	10995
		**EMERGENCY CONTACT** (425) 923-0365 Karen Oster			
		Remarks: EXCLUSIVE USE: HOLD FOR TDC MONDAY OCT 15, 2018 USPS PRESET FAST APPT#123533661 @9AM eINDUCTION			
		ENTRY. NO SOONER/NO LATER. TRAILER # 315- 0134 K&H SEAL#0462445 XPO SEAL#3397692			

COD AMOUNT: \$ _____ <input type="checkbox"/> U.S. <input type="checkbox"/> Canadian NOTE: Consignee's company check made payable to the Shipper will be accepted by XPO Logistics Freight and forwarded to shipper unless otherwise directed to do so by the shipper	COD <input type="checkbox"/> Prepaid Fee: <input type="checkbox"/> Collect	REMIT COD TO ADDRESS CITY STATE/PROVINCE ZIP/POSTAL CODE

Notice: Unless the Shipper completes the requirements as provided below, Carrier's liability shall be limited as stated herein and in Tariff CNWY-199 in effect on date of shipment, which is available on line at [www.xpo.com](http://www.xpo.com) or may be obtained upon request to Carrier. Shipment is subject to the release value provisions of the NMFC as set forth in paragraph 2 on the reverse side of this Bill of Lading. In no event shall Carrier be liable for loss of profit, income, interest, attorney fees, or any special, incidental or consequential damages.

Carrier liability with shipment originating within the United States: Carrier's liability shall be based on actual NMFC class of the shipment and is limited between \$1.00 and \$25.00 per pound as set forth in Tariff CNWY-199. Carrier's liability for all household goods, personal effects, and articles other than new, including but not limited to used, remanufactured or refurbished articles shall not exceed \$1.00 per pound per individual lost or damaged piece within the shipment. Carrier's highest level of liability is \$25.00 per pound per individual lost or damaged piece within the shipment, subject to \$150,000.00 maximum total liability per shipment. Shipper may increase Carrier's limit on liability if the Shipper declares excess value on the Bill of Lading below, requests excess liability coverage from the Carrier and pays an additional charge. For this purpose the declared value of the property is hereby specifically stated by the Shipper to be \$ \_\_\_\_\_ and Shipper agrees to pay an additional charge for excess liability coverage. Total declared value may not exceed \$550,000.00 per shipment.

Carrier liability with shipment originating within Canada: Unless the Shipper completes the Special Agreement below, declares the value in the box below and agrees to pay the excess liability charge by initially where indicated, Carrier's maximum liability is CAN\$2.00 per pound (CAN\$4.41 per kilogram) per individual lost or damaged piece within the shipment, subject to a maximum total liability per shipment of CAN\$20,000.00, and provided further that Carrier's liability on household goods, personal effects articles other than new articles, including but not limited to used, remanufactured or refurbished articles, shall not exceed one dollar (\$1.00) (CAN) per pound per individual lost or damaged piece within the shipment.

<b>SPECIAL AGREEMENT:</b> Declared Value: CAN \$ _____ per pound. (Declared value may not exceed CAN \$100,000.00 per shipment.) Shipper agrees to pay excess liability charge: _____ (Shipper's Initials)
---

Where the NMFC classification is dependent on value, shippers are required to state specifically below in writing the declared value of the property as follows: The declared value of the property is specifically stated by the shipper to be not exceeding \$ \_\_\_\_\_

Shipper's Certification: I hereby declare that the contents of this consignment are fully and accurately described above by the proper shipping name, and are classified, packaged, marked and labeled/placarded, and are in all respects in proper condition for transport according to applicable international and national governmental regulations.

Shipment Received: The shipment is received subject to Tariff CNWY-199, Carrier's pricing schedules, terms, conditions and rules maintained at Carrier's general offices in effect on the date of issue of this Bill of Lading, as well as the National Motor Freight Classifications (NMFC), the Hazardous Materials Transportation Regulations (Title 49 - CFR, Subtitle B, Chapter 1, Sub Chapter A-C), and the Household Goods Mileage Guide (HHGB 105 Series), for shipments originating in the United States; and the Canadian Motor Vehicle Transport Act, the Transportation of Dangerous Goods Act, and the regulations in force in the provincial jurisdiction at the time and place of the shipment for shipments originating in Canada. The property described on this Bill of Lading is in apparent good order, but only to the extent that it is unconcealed and visible without further inspection and except as noted or marked. The property is consigned and destined as indicated above. The word Carrier is defined throughout this contract as meaning any person or corporation in possession of the property under this contract. It is mutually agreed as to Carrier and each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all of this Bill of Lading's terms and conditions in effect on the date of shipment, including, but not limited to, the "Terms and Conditions" listed on the back side of this Bill of Lading.

SHIPPER K AND H PRINTERS	CARRIER <input type="checkbox"/> XPO LOGISTICS FREIGHT, INC. <input type="checkbox"/> XPO LOGISTICS FREIGHT CANADA INC.	
AUTHORIZED SIGNATURE	AUTHORIZED SIGNATURE DATE	

XPOLogistics

www.xpo.com

DELIVERY  
RECEIPT

PRO NUMBER

REFER TO THIS NUMBER.

EQUIP. NUMBER 315-0134	DATE 10/09/18	ORIGIN UMV	OUR REVENUE	ADVANCE	BEYOND	DESTINATION UDV	PRO NUMBER 981-910963
---------------------------	------------------	---------------	-------------	---------	--------	--------------------	--------------------------

CONSIGNEE

UNITED STATES POSTAL SERVICE

MAIL  
09000

SHIPPER'S NUMBER

SN# ADAM 256324  
PO# T3 EX507500 E 53RD PL RM 1131  
DENVER, CO, US 80266-9998

PRO NUMBER

981-910963

APPT: 0900-0900/15 JOY FCFS

1000220432

SHIPPER  
K AND H PRINTERS  
KAREN OSTER  
7720 HARDESON RD  
EVERETT, WA, US 98203-7000

BILL TO



# PCS.	HM	DESCRIPTION OF ARTICLES AND MARKS	WEIGHT (LBS)	RATE	TOTAL CHARGES
14		PLT PRINTED MATERIAL 161870-0 CLASS 70	10995		
14		TDC TIME DATE CRITICAL/APPOINTMENT TOTAL	10995		PPD
*** HAZMAT EMERGENCY CONTACT KAREN OSTER PHONE (425)923-0365 ***. EXCLUSIVE USE HOLD FOR TDC MONDAY OCT 15, 2018 USPS PRESET FAST APPT#123533661 @9AM INDUCTION					

☐ INSIDE DELIVERY☐ LIFT GATE SERVICE☐ RESIDENTIAL DELIVERY☐ CONSTRUCTION/UTILITY SITE

SHRINK WRAP K INTACT? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> N/A	DELIVERED 14 PCS	TIME	CONSIGNEE SIGNATURE <i>[Signature]</i>	PRINT CONSIGNEE NAME <i>[Signature]</i>	DATE 10/15/18
---	---------------------	------	---	--	------------------

RECEIVED 14 PIECES ABOVE  
DESCRIBED FREIGHT IN GOOD  
ORDER EXCEPT AS NOTED.DRIVER [Signature] 10/15/18  
SUBJECT TO THE TERMS AND CONDITIONS HEREIN, AND TARIFF CHWY-199 IN EFFECT ON DATE OF SHIPMENT

PAGE 1 OF 2

1



SHIPPER  
PLEASE NOTE

FREIGHT CHARGES ARE PREPAID UNLESS MARKED COLLECT

☐ COLLECT

Reminder: Print/Affix Pro Labels To Your Shipment



Motor  
Move

Dest SIC: UDV

ORIGINAL - NOT NEGOTIABLE  
Page 1 of 1

XPO PRO#: 981-947912

SHIPPER (FROM) K AND H PRINTERS Karen Oster		CONSIGNEE (TO) USPS - DENVER SCF	
STREET 7720 HARDESON RD		STREET 7540 E 53RD PL	
CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) EVERETT, WA 98203-7000 (US) (425) 923-0365		CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) DENVER, CO 80266-0001 (US) (323) 919-1444	
BILL TO K&H PRINTERS-LITHOGRAPHERS INC		CUSTOMS BROKER	
STREET 7720 HARDESON RD STE A		STREET	
CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE) EVERETT, WA 98203 (US)		CITY, STATE/PROVINCE, ZIP/POSTAL CODE (TELEPHONE)	
ACCOUNT CODE		<input checked="" type="checkbox"/> <b>Guaranteed</b>	

NUMBER SHIPPING UNITS	HM	KIND OF PACKAGING, DESCRIPTION OF ARTICLES, SPECIAL MARKS AND EXCEPTIONS Hazardous material sequence (ISHP) must read: UN/NA ID#, proper Shipping name, Hazard class and Packing group (SUBJECT TO INSPECTION AND CORRECTION)	NMFC NO.	CLASS OR DENSITY OF ARTICLES	WEIGHT (Subject to Correction) X lb kg
6		PLT(s) PRINTED MATERIAL	161870	70	3795
		**EMERGENCY CONTACT** (425) 923-0365 Karen Oster			
		Remarks: EXCLUSIVE USE: TDC MONDAY OCT 15, 2018 USPS PRESET FAST APPT#123533661 @9AM . NO SOONER/NO			
		LATER. TRAILER # 311- 3190 K&H SEAL#0462413 XPO SEAL#3397696			

COD AMOUNT: \$ _____		COD <input type="checkbox"/> Prepaid Fee: <input type="checkbox"/> Collect	REMIT COD TO
<input type="checkbox"/> U.S. <input type="checkbox"/> Canadian		ADDRESS	
NOTE: Consignee's company check made payable to the Shipper will be accepted by XPO Logistics Freight and forwarded to shipper unless otherwise directed to do so by the shipper.		CITY STATE/PROVINCE ZIP/POSTAL CODE	

Notice: Unless the Shipper completes the requirements as provided below, Carrier's liability shall be limited as stated herein and in Tariff CNWY-199 in effect on date of shipment, which is available on line at [www.xpo.com](http://www.xpo.com) or may be obtained upon request to Carrier. Shipment is subject to the release value provisions of the NMFC as set forth in paragraph 2 on the reverse side of this Bill of Lading. In no event shall Carrier be liable for loss of profit, income, interest, attorney fees, or any special, incidental or consequential damages.

Carrier liability with shipment originating within the United States: Carrier's liability shall be based on actual NMFC class of the shipment and is limited between \$1.00 and \$25.00 per pound as set forth in Tariff CNWY-199. Carrier's liability for all household goods, personal effects, and articles other than new, including but not limited to used, remanufactured or refurbished articles shall not exceed \$1.00 per pound per individual lost or damaged piece within the shipment. Carrier's highest level of liability is \$25.00 per pound per individual lost or damaged piece within the shipment, subject to \$150,000.00 maximum total liability per shipment. Shipper may increase Carrier's limits on liability if the Shipper declares excess value on the Bill of Lading below, requests excess liability coverage from the Carrier and pays an additional charge. For this purpose the declared value of the property is hereby specifically stated by the Shipper to be \$ \_\_\_\_\_ and Shipper agrees to pay an additional charge for excess liability coverage. Total declared value may not exceed \$650,000.00 per shipment.

Carrier liability with shipment originating within Canada: Unless the Shipper completes the Special Agreement below, declares the value in the box below and agrees to pay the excess liability charge by initialing where indicated, Carrier's maximum liability is CAN\$2.00 per pound (CAN\$4.41 per kilogram) per individual lost or damaged piece within the shipment, subject to a maximum total liability per shipment of CAN\$20,000.00, and provided further that Carrier's liability on household goods, personal effects articles other than new articles, including but not limited to used, remanufactured or refurbished articles, shall not exceed one dollar (\$1.00) (CAN) per pound per individual lost or damaged piece within the shipment.

<b>SPECIAL AGREEMENT:</b> Declared Value: CAN \$ _____ per pound. (Declared value may not exceed CAN \$100,000.00 per shipment.)
Shipper agrees to pay excess liability charge: _____ (Shipper's Initials)

Where the NMFC classification is dependent on value, shippers are required to state specifically below in writing the declared value of the property as follows: The declared value of the property is specifically stated by the shipper to be not exceeding \$ \_\_\_\_\_

Shipper's Certification: I hereby declare that the contents of this consignment are fully and accurately described above by the proper shipping name, and are classified, packaged, marked and labeled/placarded, and are in all respects in proper condition for transport according to applicable international and national governmental regulations.

Shipment Received: The shipment is received subject to Tariff CNWY-199. Carrier's pricing schedules, terms, conditions and rules maintained at Carrier's general offices in effect on the date of issue of this Bill of Lading, as well as the National Motor Freight Classifications (NMFC), the Hazardous Materials Transportation Regulations (Title 49 - CFR, Subtitle B, Chapter 1, Sub Chapter A-C), and the Household Goods Mileage Guide (HHGB 105 Series), for shipments originating in the United States, and the Canadian Motor Vehicle Transport Act, the Transportation of Dangerous Goods Act, and the regulations in force in the provincial jurisdiction at the time and place of the shipment for shipments originating in Canada. The property described on this Bill of Lading is in apparent good order, but only to the extent that it is unconcealed and visible without further inspection and except as noted or marked. The property is consigned and destined as indicated above. The word Carrier is defined throughout this contract as meaning any person or corporation in possession of the property under this contract. It is mutually agreed as to Carrier and each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all of this Bill of Lading's terms and conditions in effect on the date of shipment, including, but not limited to, the "Terms and Conditions" listed on the back side of this Bill of Lading.

SHIPPER K AND H PRINTERS	CARRIER <input type="checkbox"/> XPO LOGISTICS FREIGHT, INC. <input type="checkbox"/> XPO LOGISTICS FREIGHT CANADA INC.	
AUTHORIZED SIGNATURE	AUTHORIZED SIGNATURE DATE	



**DELIVERY  
RECEIPT**

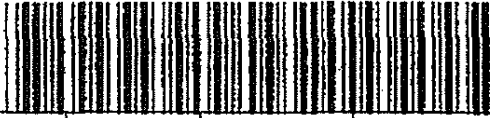
**PRO NUMBER**

REFER TO THIS NUMBER.

EQUIP. NUMBER 311-3190	DATE 10/10/18	ORIGIN UMV	OUR REVENUE	ADVANCE	BEYOND	DESTINATION UDV	981-947912
CONSIGNEE USPS - DENVER SCF *TDC ON 10/15 7540 E 53RD PL DENVER, CO, US 80266-0003				MAIL 0900D		SHIPPER'S NUMBER SN# ADAM 256324 PO# T4 EX50	
				PRO NUMBER 981-947912		APPT: 0900-0900/15 TDC U 000220 431	

SHIPPER  
K AND H PRINTERS  
KAREN OSTER  
7720 HARDESON RD  
EVERETT, WA, US 98203-7000

BILL TO



# PCS.	HM	DESCRIPTION OF ARTICLES AND MARKS	WEIGHT (LBS)	RATE	TOTAL CHARGES
6		PLT PRINTED MATERIAL 161870-0 CLASS 70	3795		
6		TDC TIME DATE CRITICAL/APPOINTMENT TOTAL	3795		RPD
*** HAZMAT EMERGENCY CONTACT KAREN OSTER PHONE (425) 923-0365 ***. EXCLUSIVE USE TDC MONDAY OCT 15, 2018 USPS PRESET FAST APPT#123533661 @9AM . NO SOONER/NO LATER. TRAILER #					

☐ INSIDE DELIVERY
 ☐ LIFT GATE SERVICE
 ☐ RESIDENTIAL DELIVERY
 ☐ CONSTRUCTION/UTILITY SITE

SHRINK WRAP INTACT? YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	DELIVERED TIME PCS	CONSIGNEE SIGNATURE <i>[Signature]</i>	PRINT CONSIGNEE NAME <i>[Signature]</i>	DATE 10/15/18
--	--------------------------	---	--	------------------

RECEIVED 6 PIECES ABOVE  
 DESCRIBED FREIGHT IN GOOD  
 ORDER EXCEPT AS NOTED.

DRIVER XPO Rep Rubio 10/15/18  
 SUBJECT TO THE TERMS AND CONDITIONS HEREIN, AND TARIFF CNWY-199 IN EFFECT ON DATE OF SHIPMENT

PAGE 1 OF 2

1

**Karen Oster**

---

**From:** LTLinfo@xpo.com  
**Sent:** Monday, October 15, 2018 12:34 PM  
**To:** Karen Oster  
**Subject:** XPO Logistics LTL PRO # 981911092 Status: Delivered

**Shipment: 981911092****Status:**

Delivered

(UDV of CWA) Henderson, CO

Service Center information at: Henderson, CO**Status Definition:**

The shipment has been delivered to the consignee.

**Shipper:**

K And H Printers Karen Oster

7720 Hardeson Rd

Everett, WA 98203 7000

**Consignee:**

Usps - Denver Scf \*tdc On 10/15

7540 E 53rd Pl

Denver, CO 80266 0003

**Reference Numbers:**

PRO Number: 981911092

PO# T1 EX50

SN# ADAM 256324

**Shipment:**

Type: Prepaid

Pcs: 13

Wgt: 9,205 (lbs)

Chrgs: \$3334.28 (USD)

**Dates:**

Pickup: 10/09/2018

Dlvr: 10/15/2018

If you have any questions or require further information, please contact your local XPO Logistics LTL Service Center.

Thank you for using XPO Logistics LTL!

<http://xpo.com/services/less-than-truckload-ltl>

Adams - ADAM	1	PS# 3602-N	50	61,057	VBMP_E_2CRD	D7D	13	0	10/09/18	Everett, WA
Adams - ADAM	2	PS# 3602-N	50	74,462	VBMP_E_2CRD	D7D	14	0	10/09/18	Everett, WA
Adams - ADAM	3	PS# 3602-N	50	74,002	VBMP_E_2CRD	D7D	14	0	10/09/18	Everett, WA
Adams - ADAM	4A	319271269	50	742	VBMP_E_2CRD_ID	D7E	0	1	10/09/18	Everett, WA
Adams - ADAM	4B	PS# 3602-N	50	21,530	VBMP_E_2CRD	D7D	4	1	10/10/18	Everett, WA
Adams - ADAM	5A	319890499	72	276	VBMP_E_2CRD	H1E	0	1	10/13/18	Seattle, WA
Adams - ADAM	5J	319738513	71	9,922	VBMP_E_2CRD	D4F	2	1	10/13/18	Seattle, WA

47 4

PS Form 3602-N - Nonprofit USPS Marketing Mail - Permit Imprint

Final

## Postage Summary

Account Holder: ADAMS COUNTY ELECTIONS 4430 S ADAMS COUNTY PKWY STE E3102 BRIGHTON, CO 80601-6207  
 Mailing Agent: K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) 7720 HARDESON RD STE A EVERETT, WA 98203-7000  
 Mail Owner: ADAMS COUNTY ELECTIONS 4430 S ADAMS COUNTY PKWY STE E3102 BRIGHTON, CO 80601-6207

Contact: ERIN AMOS  
 (720) 523-6500  
 eamos@adcogov.org

Account Number: 2801940

Permit: Permit Imprint 393

CRID: 23309197

CRID: 2471401

Processing Category: Letters

CRID: 5023591

Statement FS Fee Waiver %:

0%

Post Office Of Mailing:

EVERETT WA 98203-6230

Mailer's Mailing Date:

10/09/2018

Post Office of Permit:

EVERETT WA 98203-6230

Mailer Declared Weight of Single Piece:

0.1326 lbs.

Mailer Declared Total Pieces:

61,057 pcs.

Mailer Declared Total Weight:

8,101.9000 lbs.

USPS Determined Weight of Single Piece:

0.1326 lbs.

USPS Determined Total Pieces:

61,057 pcs.

USPS Determined Total Weight:

8,096.1582 lbs.

Total Postage:

\$ 6,438.08

Sequencing Date: 10/09/2018

Address Matching Date - Automation:

10/09/2018

Address Matching Date - Carrier Route:

10/09/2018

No of Containers: 1' MM Trays 268 2' MM Trays

2' EMM Trays 283

Flat Trays

Sacks

Pallets 13

Other

Customer Reference ID: ADAM E

Statement Sequence No: ADAM E

Move Update Method:

Ancillary Service Endorsement

NSA:

NO

Political Mail: NO

Mailpiece is a product sample: NO

Incentive/Discount AB Testing Claimed: NO

Claimed: NO

Mail Arrival Date and Time: 10/09/2018 11:47

Comments: B125 To Adams county

SSF TID

Number:

Official Election Mail: YES

Mailpieces contain a DVD/CD or other Disk: NO

Type of Fee: N/A

Payment Date and Time: 10/09/2018 13:08

## Part A: Automation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	Discount Total*	Fee Total	Postage
A7	DSCF	5-Digit	Letters 3.5 oz (0.2188 lbs) or less	0.105	59879pcs	\$ 6,287.2950	\$ 0.0000	\$ 0.0000	\$ 6,287.2950
A8	DSCF	AADC	Letters 3.5 oz (0.2188 lbs) or less	0.128	1178pcs	\$ 150.7840	\$ 0.0000	\$ 0.0000	\$ 150.7840
A9									
Part A Total (Add lines A1-A8)						\$ 6,438.0790			\$ 6,438.0790
Total Postage From All Parts						\$ 6,438.0790			\$ 6,438.0790
Total From Attached Form 3540-S						N/A			N/A
Total Postage						\$ 6,438.08			\$ 6,438.08

For Extra Services and Other Fees

\* May contain both Full Service Intelligent Mail and other discount - see Instructions page for additional information.

PS Form 3602-N - Nonprofit USPS Marketing Mail - Permit Imprint

Final

## Postage Summary

Account Holder: ADAMS COUNTY ELECTIONS 4430 S ADAMS COUNTY PKWY STE E3102 BRIGHTON, CO 80801-8207  
 Mailing Agent: K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) 7720 HARDESON RD STE A EVERETT, WA 98203-7000  
 Mail Owner: ADAMS COUNTY ELECTIONS 4430 S ADAMS COUNTY PKWY STE E3102 BRIGHTON, CO 80801-8207

Contact: ERIN AMOS  
 (720) 523-6500  
 eamos@adcogov.org

Account Number: 2801940

Permit: Permit Imprint 393

CRID: 23309197

CRID: 2471401

Processing Category: Letters

CRID: 5023591

Statement FS Fee Waiver %: 0%

Post Office Of Mailing: EVERETT WA 98203-6230

Mailing Date: 10/09/2018

Post Office of Permit: EVERETT WA 98203-6230

Mailor Declared Weight of Single Piece: 0.1328 lbs.

Mailor Declared Total Pieces: 74,462 pcs.  
 USPS Determined Total Pieces: 74,462 pcs.

Mailor Declared Total Weight: 9,805.1000 lbs.  
 USPS Determined Total Weight: 9,888.5536 lbs.  
 Total Postage: \$ 7,818.51

USPS Determined Weight of Single Piece: 0.1328 lbs.

Sequencing Date: 10/09/2018

Address Matching Date - Automation: 10/09/2018

Address Matching Date - Carrier Route: 10/09/2018

No of Containers: 1' MM Trays 225 2' MM Trays 434 Flat Trays Sacks Pallets 14 Other

Customer Reference ID: ADAM E

Statement Sequence No: ADAM E

Move Update Method: Ancillary Service Endorsement

NSA: NO

Political Mail: NO

Mailpiece is a product sample: NO

Official Election Mail: YES

Incentive/Discount: AB Testing Claimed: NO

Mailpieces contain a DVD/CD or other Disk: NO

Claimed: NO

Type of Fee: N/A

Mail Arrival Date and Time: 10/09/2018 11:38

Payment Date and Time: 10/09/2018 13:13

Comments:

SSF TID

Number:

Part A: Automation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	Discount Total*	Fee Total	Postage
A7	DSCF	5-Digit	Letters 3.5 oz (0.2188 lbs) or less	0.105	74462pcs	\$ 7,818.5100	\$ 0.0000	\$ 0.0000	\$ 7,818.5100
A9									\$ 7,818.5100
Part A Total (Add lines A1-A8)						\$ 7,818.5100			\$ 7,818.5100
Total Postage From All Parts						\$ 7,818.5100			\$ 7,818.5100
Total From Attached Form 3540-S									N/A
Total Postage						\$ 7,818.51			\$ 7,818.51

\* May contain both Full Service Intelligent Mail and other discount - see Instructions page for additional information.

PS Form 3602-N - Nonprofit USPS Marketing Mail - Permit Imprint

Final

## Postage Summary

Account Holder: ADAMS COUNTY ELECTIONS  
4430 S ADAMS COUNTY PKWY STE E3102  
BRIGHTON, CO 80601-8207

Mailing Agent: K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS)  
7720 HARDESON RD STE A  
EVERETT, WA 98203-7000

Mail Owner: ADAMS COUNTY ELECTIONS  
4430 S ADAMS COUNTY PKWY STE E3102  
BRIGHTON, CO 80601-8207

Contact: ERIN AMOS  
(720) 523 - 6500  
eamos@adcogov.org

Account Number: 2801840

Permit: Permit Imprint 393

CRID: 23309197

CRID: 2471401

Processing Category: Letters

CRID: 5023591

Statement Fee Waiver %: 0%

Post Office Of Mailing: EVERETT WA 98203-6230

Mailing Date: 10/09/2018

Post Office of Permit: EVERETT WA 98203-6230

Mailer Declared Weight of Single Piece: 0.1326 lbs.

Mailer Declared Total Pieces: 74,002 pcs.

Mailer Declared Total Weight: 9,807.7000 lbs.

USPS Determined Weight of Single Piece: 0.1326 lbs.

USPS Determined Total Pieces: 74,002 pcs.

USPS Determined Total Weight: 9,812.6652 lbs.

Total Postage: \$ 7,770.21

Sequencing Date: 10/09/2018

Address Matching Date - Automation: 10/09/2018

Address Matching Date - Carrier Route: 10/09/2018

No of Containers: 1' MM Trays 2' MM Trays 2' EMM Trays Flat Trays Sacks Pallets Other

335 288

Customer Reference ID: ADAM E

Statement Sequence No: ADAM E

Move Update Method: Ancillary Service Endorsement

NSA: NO

Political Mail: NO

Official Election Mail: YES

Mailpiece is a product sample: NO

Mailpieces contain a DVD/CD or other Disk: NO

Incentive/Discount: AB Testing Claimed: NO

Type of Fee: N/A

Claimed: NO

Mail Arrival Date and Time: 10/09/2018 11:42

Payment Date and Time: 10/09/2018 13:12

Comments:

SSF TID

Number:

## Part A: Automation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	Discount Total*	Fee Total	Postage
A7	DSCF	5-Digit	Letters 3.5 oz (0.2188 lbs) or less	0.105	74002pcs	\$ 7,770.2100	\$ 0.0000	\$ 0.0000	\$ 7,770.2100
A9						Part A Total (Add lines A1-A9)			\$ 7,770.2100
						Total Postage From All Parts			\$ 7,770.2100
						Total From Attached Form 3540-S			N/A
						Total Postage			\$ 7,770.21

\* May contain both Full Service Intelligent Mail and other discount - see Instructions page for additional information.

Restricted Information

Dashboard &gt; Display

Today's Date: 10/23/2018

## Mailing Group Summary Information

Mailing Group ID: 223749644 Mailing Agent: K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) PO of Mailing Finance No: 00004491 Open Date: 09-29-2018  
 Preparer: -K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) PO of Mailing Finance No: 547616 Close Date:  
 Description: ADAM\_Ex150\_VBMP\_E\_\_2CRD\_\_ID Submission Type: Mail.dat

PS # 319271269, FH - Transaction # 201828215252124M1 (processed by RMS on 10/09/2018 03:25:21 PM)

Cancel | Confirmation Page | Register | Piece-Weight Information

## PS Form 3602-N - Nonprofit USPS Marketing Mail - Permit Imprint

Final

## Postage Summary

Account Holder: ADAMS COUNTY ELECTIONS 4430 S ADAMS COUNTY PKWY STE E3102 BRIGHTON, CO 80601-8207  
 Mailing Agent: K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) Mail Owner: ADAMS COUNTY ELECTIONS 4430 S ADAMS COUNTY PKWY STE E3102 1ST FLOOR, BRIGHTON, CO 80601-8207  
 Contact: ERIN AMOS (720) 523-6500 eamos@adco.gov.org

Account Number: 2801940

Permit: Permit Imprint 393

CRID: 23309197

CRID: 2471401

Processing Category: Letters

CRID: 5023591

Statement FS Fee: 98.65%

Waiver %:

Post Office Of Mailing: SEATTLE WA 98134-9651

Mailing Date: 10/09/2018

Post Office of Permit: EVERETT WA 98203-5230

Mailer Declared Weight of Single Piece: 0.1341 lbs.

Mailer Declared Total Pieces: 742 pcs.

Mailer Declared Total Weight: 99.5022 lbs.

USPS Determined Weight of Single Piece: 0.1341 lbs.

USPS Determined Total Pieces: 742 pcs.

USPS Determined Total Weight: 99.5022 lbs.

Total Postage: \$ 98.36

No of Containers: 1' MM Trays 2' MM Trays 2' EMM Trays Flat Trays Sacks Pallets Other  
 6 1

Move Update Ancillary Service Endorsement

NSA: NO

Method:

Political Mail: NO

Mailpiece is a product sample: NO

Incentive/Discount Claimed: NO AB Testing Claimed: NO

Official Election Mail: YES

Mailpieces contain a DVD/CD or other Disk: NO

Type of Fee: N/A

Mail Arrival Date and Time: 10/09/2018 10:35

Payment Date and Time: 10/09/2018 13:25

Comments:

Container

Grouping ID:

Copial Mailing

Type:

SSF TID

Number:

## Part A: Automation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	FS Discount	Discount Total*	Fee Total	Postage
A3	NONE	Mixed AADC	Letters 3.5 oz (0.2188 lbs) or less	0.172	2pcs.	\$ 0.3440	\$ 0.0020	\$ -0.0020	\$ 0.0000	\$ 0.3420
A8	DSCF	AADC	Letters 3.5 oz (0.2188 lbs) or less	0.128	730pcs.	\$ 93.4400	\$ 0.7300	\$ -0.7300	\$ 0.0000	\$ 92.7100
A9										
A10		DISPLAY ONLY Letters - Number of Pieces that Comply	Full Service Intelligent Mail Option	0.001	732pcs.					
							Part A Total (Add lines A1-A8)			\$ 93.0520

## Part B: Nonautomation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	FS Discount	Discount Total	Fee Total	Postage
B9	NONE	Mixed ADC	Nonmachinable Letters 4 oz (0.25 lbs) or less	0.531	10pcs.	\$ 5.3100	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 5.3100
B28										
							Part B Total (Add lines B1-B27)			\$ 5.3100
							Total Full Service Discount From All Parts			\$ -0.7320
							Total Postage From All Parts			\$ 98.3620
							Total From Attached Form 3540-S			N/A

For Extra Services and Other Fees

Total Incentive/Discount Claimed \$ -0.7320

Total Postage \$ 98.36

\* May contain both Full Service Intelligent Mail and other discount - see Instructions page for additional information.



PS Form 3602-N - Nonprofit USPS Marketing Mail - Permit Imprint

Final

### Postage Summary

#### \*\*\* ADJUSTED STATEMENT \*\*\*

Account Holder: ADAMS COUNTY ELECTIONS  
4430 S ADAMS COUNTY PKWY STE E3102  
BRIGHTON, CO 80601-8207

Mailing Agent: K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS), Mail  
7720 HARDESON RD STE A  
EVERETT, WA 98203-7000

Owner: ADAMS COUNTY ELECTIONS  
4430 S ADAMS COUNTY PKWY STE E3102  
BRIGHTON, CO 80601-8207

Contact: ERIN AMOS  
(720) 523-6500  
eamos@adcogov.org

Account Number: 2801940

Permit: Permit Imprint 393

CRID: 23309197

CRID: 2471401

Processing Category: Letters

CRID: 6023591

Statement FS Fee Waiver %:

0%

Post Office Of Mailing:

EVERETT WA 98203-6230

Mailer's Mailing Date:

10/10/2018

Post Office of Permit:

EVERETT WA 98203-6230

Mailer Declared Weight of Single Piece:

0.1326 lbs.

Mailer Declared Total Pieces:

21,530 pcs.

Mailer Declared Total Weight:

2,854.8780 lbs.

USPS Determined Weight of Single Piece:

0.1326 lbs.

USPS Determined Total Pieces:

21,530 pcs.

USPS Determined Total Weight:

2,854.8780 lbs.

Total Postage: \$ 2,467.35

Sequencing Date: 10/01/2018

Address Matching Date:

10/01/2018

Address Matching Date:

10/01/2018

Automation:

Carrier Route:

No of Containers: 1' MM Trays 97 2' MM Trays 101 Flat Trays Sacks Pallets 4 Other 1

Customer Reference ID:

ADAM E

Statement Sequence No

ADAM E

Move Update Method:

Ancillary Service Endorsement

NSA:

NO

Political Mail: NO

Official Election Mail: YES

Mailpiece is a product sample: NO

Mailpieces contain a DVD/CD or other Disk: NO

Incentive/Discount Claimed: NO

AB Testing Claimed: NO

Type of Fee: N/A

Mail Arrival Date and Time: 10/10/2018 12:22

Payment Date and Time: 10/10/2018 15:40

Comments: Math error

SSF TID Number:

## Part A: Automation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	Discount Total*	Fee Total	Postage
A3	NONE	Mixed AADC	Letters 3.5 oz (0.2188 lbs) or less	0.172	687pcs.	\$ 118.1640	\$ 0.0000	\$ 0.0000	\$ 118.1640
A7	DSCF	5-Digit	Letters 3.5 oz (0.2188 lbs) or less	0.105	20393pcs.	\$ 2,141.2650	\$ 0.0000	\$ 0.0000	\$ 2,141.2650
A9						Part A Total (Add lines A1-A9)			\$ 2,259.4290

## Part B: Nonautomation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	Discount Total	Fee Total	Postage
B8	NONE	ADC	Nonmachinable Letters 4 oz (0.25 lbs) or less	0.458	425pcs.	\$ 194.6500	\$ 0.0000	\$ 0.0000	\$ 194.6500
B9	NONE	Mixed ADC	Nonmachinable Letters 4 oz (0.25 lbs) or less	0.531	25pcs.	\$ 13.2750	\$ 0.0000	\$ 0.0000	\$ 13.2750
B28						Part B Total (Add lines B1-B27)			\$ 207.9250
						Total Postage From All Parts			\$ 2,467.3540
						Total From Attached Form 3540-S			N/A

For Extra Services and Other Fees

Total Postage \$ 2,467.35

\* May contain both Full Service Intelligent Mail and other discount - see Instructions page for additional information.

Restricted Information

[Dashboard](#) > Display

Today's Date: 10/23/2018

## Mailing Group Summary Information

Mailing Group ID: 224768731 Mailer's Job #: 00004839 Open Date: 10-12-2018  
 Preparer: --K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) PO of Mailing Finance No: 547616 Close Date:  
 Description: ADAM\_Ext72\_VBMP\_E\_\_2CRD\_\_ Submission Type: Mail.dat

PS # 319810498, FIN - Transaction # 201828616582535M1 (processed by CKB on 10/13/2018 04:58:28 PM)

Cancel

[Confirmation Page](#)[Register](#)[Piece-Weight Information](#)

## PS Form 3602-N - Nonprofit USPS Marketing Mail - Permit Imprint

Final

## Postage Summary

Account Holder: ADAMS COUNTY ELECTIONS Mailing Agent: K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) Mail Owner: ADAMS COUNTY ELECTIONS  
 4430 S ADAMS COUNTY PKWY STE E3102 BRIGHTON, CO 80601-8207 7720 HARDESON RD STE A EVERETT, WA 98203-7000 4430 S ADAMS COUNTY PKWY STE E3102 1ST FLOOR, BRIGHTON, CO 80601-8207  
 Contact: ERIN AMOS (720) 523-6500 eamos@adcogov.org

Account Number: 2801940

Permit: Permit Imprint 393

CRID: 23309197

CRID: 2471401

Processing Category:

Letters

CRID: 5023591

Statement FS Fee Waiver %: 99.64%

Post Office Of Mailing: SEATTLE WA 98134-9651

Mailer's Mailing Date: 10/13/2018

Post Office of Permit: EVERETT WA 98203-6230

Mailer Declared Weight of Single Piece: 0.1334 lbs.

Mailer Declared Total Pieces: 276 pcs.

Mailer Declared Total Weight: 36.8184 lbs.

USPS Determined Weight of Single Piece: 0.1334 lbs.

USPS Determined Total Pieces: 276 pcs.

USPS Determined Total Weight: 36.8184 lbs.

Total Postage: \$ 38.32

No of Containers: 1' MM Trays 2' MM Trays 2' EMM Trays 4 Flat Trays 1 Sacks 1 Pallets 1 Other

Move Update Method: Ancillary Service Endorsement

NSA: NO

Political Mail: NO

Mailpiece is a product sample: NO

Official Election Mail: YES  
Mailpieces contain a DVD/CD or other Disk: NO

Incentive/Discount Claimed: NO AB Testing Claimed: NO

Type of Fee: N/A

Mail Arrival Date and Time: 10/13/2018 12:33

Payment Date and Time: 10/13/2018 14:58

Comments:

Container

Grouping ID:

Copial Mailing

Type:

SSF TID

Number:

## Part A: Automation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	FS Discount	Discount Total*	Fee Total	Postage
A3	NONE	Mixed AADC	Letters 3.5 oz (0.2188 lbs) or less	0.172	65pcs.	\$ 11.1800	\$ 0.0650	\$ -0.0650	\$ 0.0000	\$ 11.1150
A8	DSCF	AADC	Letters 3.5 oz (0.2188 lbs) or less	0.128	210pcs.	\$ 26.8800	\$ 0.2100	\$ -0.2100	\$ 0.0000	\$ 26.6700
A9										
A10		DISPLAY ONLY Letters - Number of Pieces that Comply	Full Service Intelligent Mail Option	0.001	275pcs.					
						Part A Total (Add lines A1-A8)				\$ 37.7850

## Part B: Nonautomation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	FS Discount	Discount Total	Fee Total	Postage
B9	NONE	Mixed ADC	Nonmachinable Letters 4 oz (0.25 lbs) or less	0.531	1pcs.	\$ 0.5310	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.5310
B28										
						Part B Total (Add lines B1-B27)				\$ 0.5310
						Total Full Service Discount From All Parts	\$ -0.2750			

For Extra Services and Other Fees

Total Postage From All Parts \$ 38.3160  
 Total From Attached Form 3540-S N/A

Total Postage \$ 38.32

\* May contain both Full Service Intelligent Mail and other discount - see instructions page for additional information.  
 Total Incentive/Discount Claimed \$ -0.2750

Restricted Information

[Dashboard](#) > Display

Today's Date: 10/23/2018

## Mailing Group Summary Information

Mailing Group ID: 224584521 Mailer's Job #: 00004791 Open Date: 10-10-2018  
 Preparer: -K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) PO of Mailing Finance No: 547616 Close Date:  
 Description: ADAM\_Ex171\_V8MP\_E\_2CRD Submission Type: Mail.dat

PS # 318738513, FIN - Transaction # 201828517514547M1 (processed by RMS on 10/12/2018 05:51:45 PM)

Cancel | [Confirmation Page](#) | [Register](#) | [Piece-Weight Information](#)

## PS Form 3602-N - Nonprofit USPS Marketing Mail - Permit Imprint

Final

## Postage Summary

Account Holder: ADAMS COUNTY ELECTIONS 4430 S ADAMS COUNTY PKWY STE E3102 BRIGHTON, CO 80601-8207  
 Mailing Agent: K&H PRINTERS LITHOS (INTEGRITY VOTING SYSTEMS) Mail Owner: ADAMS COUNTY ELECTIONS 4430 S ADAMS COUNTY PKWY STE E3102 1ST FLOOR, BRIGHTON, CO 80601-8207  
 Contact: ERIN AMOS (720) 523-6500 eamos@adcogov.org

Account Number: 2801940

Permit: Permit Imprint 393

CRID: 23309197

CRID: 2471401

Processing Category: Letters  
CRID: 5023581

Statement FS Fee Waiver %: 99.77%

Post Office Of Mailing: SEATTLE WA 98134-9651

Mailer's Mailing Date: 10/12/2018

Post Office of Permit: EVERETT WA 98203-6230

Mailer Declared Weight of Single Piece: 0.1339 lbs.

Mailer Declared Total Pieces: 9,922 pcs.

Mailer Declared Total Weight: 1,328.5558 lbs.

USPS Determined Weight of Single Piece: 0.1339 lbs.

USPS Determined Total Pieces: 9,922 pcs.

USPS Determined Total Weight: 1,328.5558 lbs.

Total Postage: \$ 1,095.19

No of Containers: 1' MM Trays 2' MM Trays 2' EMM Trays 71 Flat Trays Sacks Pallets 3 Other

Move Update Ancillary Service Endorsement

NSA: NO

Method:

Political Mail: NO

Mailpiece is a product sample: NO

Incentive/Discount Claimed: NO

AB Testing Claimed: NO

Mail Arrival Date and Time: 10/12/2018 13:40

Payment Date and Time: 10/12/2018 15:51

Comments:

Container

Grouping ID:

Copal Mailing

Type:

SSF TID

Number:

## Part A: Automation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	FS Discount	Discount Total*	Fee Total	Postage
A3	NONE	Mixed AADC	Letters 3.5 oz (0.2188 lbs) or less	0.172	198pcs.	\$ 34.0560	\$ 0.1980	\$ -0.1980	\$ 0.0000	\$ 33.8580
A7	DSCF	5-Digit	Letters 3.5 oz (0.2188 lbs) or less	0.105	9494pcs.	\$ 996.8700	\$ 9.4940	\$ -9.4940	\$ 0.0000	\$ 987.3760
A8	DSCF	AADC	Letters 3.5 oz (0.2188 lbs) or less	0.128	482pcs.	\$ 61.8960	\$ 0.4820	\$ -0.4820	\$ 0.0000	\$ 61.2140
A9										
A10		DISPLAY ONLY Letters - Number of Pieces that Comply	Full Service Intelligent Mail Option	0.001	10174pcs.					
Part A Total (Add lines A1-A8)										\$ 1,082,448.0

## Part B: Nonautomation Letters

Line Number	Entry Discount	Title	Description	Price	Quantity	Subtotal Postage	FS Discount	Discount Total	Fee Total	Postage
B9	NONE	Mixed ADC	Nonmachinable Letters 4 oz (0.25 lbs) or less	0.531	24pcs.	\$ 12.7440	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 12.7440
B28										
Total Full Service Discount From All Parts										\$ -10.1740
Total Postage From All Parts										\$ 1,095.1920
Spoilage and Shortage Postage:										\$ 33.6240
Total From Attached Form 3540-S										N/A

For Extra Services and Other Fees

Spoilage and Shortage Pieces: 276

Total Incentive/Discount Claimed \$ - 10.1740

Total Postage \$ 1,061.57

XPOLogistics

www.xpo.com

CONSIGNEE  
COPY

INVOICE NUMBER

REFER TO THIS NUMBER.

EQUIP. NUMBER	DATE	ORIGIN	OUR REVENUE	ADVANCE	BEYOND	DESTINATION	REFER TO THIS NUMBER.
217-2001	10/05/10	UNIV				UNIV	981-911092

CONSIGNEE		MAIL	SHIPPER'S NUMBER
USPS - DENVER SOF		0300F	SHIP ALARM 270324
*TDC ON 10/15			PO# T1 EX00
7540 E 53RD PL		INVOICE NUMBER	APPT: 0500-0900/23 MAYL DINTA
DENVER, CO, US 80266-0003		981-911092	

SHIPPER	BILL TO
K AND H PRINTERS	
KAREN OSTER	
7720 HARDENSON RD	
EVERETT, WA, US 98203-7000	

# PCS.	HM	DESCRIPTION OF ARTICLES AND MARKS	WEIGHT (LBS)	RATE	TOTAL CHARGES
13		BKD PRINTED MATERIAL 161870-0 CLASS 70	9205		
13		TDC TIME DATE CRITICAL/APPOINTMENT TOTAL	9205		
*** HAZMAT EMERGENCY CONTACT KAREN OSTER PHONE (425) 923-0365 ***					
EXCLUSIVE USE HOLD FOR TDC MONDAY OCT 15, 2010 USPS PRESET FAST					
APPT#123536451 0500 USPS 9125					

☐ INSIDE DELIVERY ☐ LIFT GATE SERVICE ☐ RESIDENTIAL DELIVERY ☐ CONSTRUCTION/UTILITY SITE

SHRINK WRAP  
INTACT?  
☐ YES ☐ NO ☐ N/A

DUNS # 10-315-1007

LEAVE THIS COPY WITH CONSIGNEE

SUBJECT TO THE TERMS AND CONDITIONS HEREIN, AND TARIFF CNWV-199 IN EFFECT ON DATE OF SHIPMENT  
DESCRIBED FREIGHT IN GOOD CONDITION UNLESS MARKED OTHERWISE

PAGE 1 OF 2

2

## RETURN REPORT

PERSON REFUSING SHIPMENT	COMPANY NAME	TELEPHONE NUMBER
	981-911092	

## REASON FOR RETURN:

- ☐ UNAUTHORIZED RETURN ☐ WILL NOT ACCEPT FREIGHT COLLECT ☒ OTHER \_\_\_\_\_
- ☐ ARRIVED TOO LATE ☐ DAMAGED-REFUSED (DESCRIPTION OF DAMAGE ON FRONT OF DELIVERY RECEIPT) ☐ WRONG ADDRESS - MOVED  
CORRECT ADDRESS IS: \_\_\_\_\_
- ☐ ORDER CANCELLED ☐ UNABLE TO LOCATE CONSIGNEE

XPO LOGISTICS FREIGHT, INC.

TRAILER NUMBER	DATE
317-5861	10/15/10
TIME	DRIVER'S SIGNATURE
1500	Joe Kew

DISPOSITION

*Refused To Accept Carpal*

DATE

DETENTION RECORD		NAME & ADDRESS WHERE EQUIPMENT DETAINED IF DIFFERENT FROM CONSIGNEE ON FACE OF BILL					
* TRACTOR #		TRAILER #1		TRAILER #2		TIME/DATE NOTIFIED OF ARRIVAL	
* TIME/DATE UNLOADING BEGAN		* TIME/DATE UNLOADING COMPLETED		TIME/DATE RELEASED BY CONSIGNEE		* TOTAL WT. UNLOADED PER STOP	

\* Leave blank when power is detained.

CONSIGNEE'S SIGNATURE

**STATE OF COLORADO**  
**Department of State**

1700 Broadway  
Suite 200  
Denver, CO 80290

---



**Wayne W. Williams**  
Secretary of State

**Suzanne Staiert**  
Deputy Secretary of State

---

October 24, 2018

Gregory G. Graves  
Vice President, Area Operations – Western Area  
ADDRESS  
ADDRESS

**Re: Adams County mail ballots**

Dear Mr. Gregory:

I write to express concern and frustration with recent actions by the USPS in Colorado, which contributed to a significant delay where nearly 61,000 Adams County voters received their mail ballots for the 2018 general election long after they should have. While I appreciate the successful working relationship our two agencies have developed in recent years, this incident shows that more work is required.

The relevant details, as I understand them, are as follows:

- Adams County, through its print vendor, secured a Facility Access and Shipment Tracking (FAST) appointment for October 15, 2018, to deliver the bulk of its general election mail ballots to the USPS's General Mail Facility (GMF) in Denver;
  - Adams County's shipping vendor filled four trucks with Adams County's ballots for delivery to the GMF, and arrived at the GMF with all four trucks on the day of its FAST appointment;
- After unloading and accepting ballots from three of the four trucks, staff at the GMF rejected the fourth truck for a reason USPS has not yet explained;
- After rejection from the GMF, the shipping vendor returned the truck filled with ballots to its lot;
  - The shipping vendor failed to inform Adams County or the print vendor of the rejection, and instead left the truck sitting in its lot for several days (a substantial failure that Adams County and the print vendor are currently pursuing);
- On October 22, after receiving questions from concerned voters who hadn't yet received their ballots, Adams County began investigating whether all ballots were mailed;
  - The print vendor and USPS staff made significant efforts to identify the issue (but it does not appear that relevant staff at USPS were initially aware of the most-critical fact—that the GMF rejected an entire truck-full of ballots);
- On October 23, Adams County's print vendor discovered that the shipping vendor had the fourth truck on its lot with ballots still inside;

---

Main Number (303) 894-2200  
Fax (303) 869-4861  
TDD/TTY (303) 869-4867

Web Site [www.sos.state.co.us](http://www.sos.state.co.us)  
E-mail [public.elections@sos.state.co.us](mailto:public.elections@sos.state.co.us)

- After learning that Adams County had additional ballots to deliver, our office contacted USPS to ask that USPS expedite delivery; USPS agreed. During the call with our office, USPS did not acknowledge that it had rejected the ballots more than a week earlier;
- Adams County, its vendors, and USPS worked in cooperation to get the ballots to the GMF and out to voters the next day;
  - During delivery of the ballots to the GMF, USPS staff informed Secretary of State staff—after having previously denied it—that it had indeed rejected the ballots during the first attempted delivery.

Colorado is a mail ballot state and our voters expect that their ballots will arrive timely in their mailboxes before each election. So it is imperative that the Secretary of State's office, county clerks, vendors, and the USPS collaborate and agree upon the combined processes necessary to facilitate a successful mail ballot election.

Our two agencies have worked closely over the past several election cycles to establish agreed-upon processes and eliminate barriers to timely delivery of mail ballots. Before this election, it was the Secretary of State's understanding that, after significant discussion in prior years, we had eliminated the potential for mass-rejection of ballots at the GMF. This incident makes clear that we must work together to establish better communication and procedures.

I look forward to a full report from your office after you have investigated the reason why Adams County's truckload of ballots was rejected. I also look forward to working with you to prevent this from happening in the future.

Regards,

Suzanne Staiert  
Deputy Secretary of State







Dock Door 88

NOTHGLENN

30233 802

TRUCK TIME: 05:30 / 07:10

SCAN

2/c

TKO

WARNING

POST HERE DICAL FUEL



County: Adams  
User Name : Erin Amos

## Ballot Batches-Details

Date : 3/22/2019, 8:56:00 AM

Election : 11/6/2018-2018 Adams County General Election

Batch Date	Batch #	Batch Description	Total Ballots	Active Ballots	Received Ballots	Voided Ballots
11/06/2018	70	UOCAVA Email 11062018	5	2	2	1
11/05/2018	69	UOCAVA Email 11052018	5	4	1	0
11/02/2018	68	UOCAVA Email 11022018	3	0	3	0
11/01/2018	67	UOCAVA Email 11012018	2	0	2	0
11/01/2018	66	UOCAVA Email 11012018	12	6	6	0
10/30/2018	65	Final Supplemental Pull 10302018	198	59	96	43
10/30/2018	64	ID Required 10302019	12	2	8	2
10/29/2018	63	Supplemental Pull 10292018	817	245	363	209
10/29/2018	62	ID Required 10292018	17	9	5	3
10/29/2018	61	HCF 10292018	1	1	0	0
10/29/2018	60	UOCAVA Mail 10292018	3	2	1	0
10/29/2018	59	UOCAVA Email 10292018	9	2	6	1
10/26/2018	58	Supplemental Pull 10262018	741	293	361	87
10/26/2018	57	ID Required 10262018	28	17	6	5
10/26/2018	56	HCF 10262018	1	0	1	0
10/26/2018	55	UOCAVA Mail 10262018	1	0	1	0
10/26/2018	54	UOCAVA Email 10262018	3	1	2	0
10/25/2018	53	Supplemental Pull 10252018	366	90	225	51
10/25/2018	52	ID Required 10252018	10	0	8	2
10/25/2018	51	HCF 10252018	1	0	0	1
10/25/2018	50	UOCAVA Email 10252018	3	0	3	0
10/24/2018	49	Supplemental 10242018	485	169	250	66
10/24/2018	48	ID Required 10242018	11	6	5	0
10/24/2018	47	UOCAVA Mail 10242018	1	0	1	0
10/24/2018	46	UOCAVA Email 10242018	5	1	4	0

County: Adams  
User Name : Erin Amos

## Ballot Batches-Details

Date : 3/22/2019, 8:56:00 AM

Election : 11/6/2018-2018 Adams County General Election

Batch Date	Batch #	Batch Description	Total Ballots	Active Ballots	Received Ballots	Voided Ballots
10/23/2018	45	Supplemental Pull 10232018	720	164	484	72
10/23/2018	44	ID Required 10232018	6	2	4	0
10/23/2018	43	UOCAVA Email 10232018	1	1	0	0
10/22/2018	42	Supplemental Pull 10222018	873	176	603	94
10/22/2018	41	ID Required 10222018	31	8	20	3
10/22/2018	40	HCF 10222018	2	2	0	0
10/22/2018	39	UOCAVA Mail 10222018	7	2	3	2
10/22/2018	38	UOCAVA Email 10222018	4	0	4	0
10/18/2018	37	Supplemental File 10182018	628	199	291	138
10/18/2018	36	ID Required 10182018	59	36	20	3
10/18/2018	35	UOCAVA Email 10182018	2	1	1	0
10/16/2018	34	Supplemental 10162018	6217	1714	3908	595
10/16/2018	33	ID Required 10162018	174	81	70	23
10/16/2018	32	UOCAVA Mail 10162018	1	0	1	0
10/16/2018	31	UOCAVA Email 10162018	2	2	0	0
10/16/2018	30	UOCAVA Mail 10162018	6	2	4	0
10/16/2018	29	UOCAVA Email 10162018	16	1	12	3
10/12/2018	28	UOCAVA Email 10122018	2	0	2	0
10/12/2018	27	HCF Supplemental Pull 1012218	8	0	7	1
10/11/2018	26	UOCAVA Mail 10112018	8	4	4	0
10/11/2018	25	UOCAVA Email 10112018	27	6	20	1
10/10/2018	24	UOCAVA Mail 10102018	3	1	1	1
10/10/2018	23	UOCAVA Email 10102018	4	1	2	1
10/05/2018	22	UOCAVA Mail 10/05/2018	5	1	4	0
10/05/2018	21	UOCAVA Email 10052018	5	3	2	0

County: Adams  
User Name : Erin Amos

## Ballot Batches-Details

Date : 3/22/2019, 8:56:00 AM

Election : 11/6/2018-2018 Adams County General Election

Batch Date	Batch #	Batch Description	Total Ballots	Active Ballots	Received Ballots	Voided Ballots
10/05/2018	20	UOCAVA Email 10052018	6	2	4	0
10/02/2018	19	UOCAVA Mail 10022018	6	1	5	0
10/02/2018	18	UOCAVA Email 10022018	9	1	7	1
09/28/2018	17	Initial Ballot Pull 09282018	44342	11754	29668	2920
09/28/2018	16	Initial Ballot Pull 09282018	46903	11389	32418	3096
09/28/2018	15	Initial Ballot Pull 09282018	97683	26218	64482	6983
09/28/2018	14	Initial Ballot Pull 09282018	52412	15881	32819	3712
09/28/2018	13	ID Required Initial Pull 09282018	742	500	127	115
09/28/2018	12	HCF Initial Pull 09282018	403	106	265	32
09/28/2018	11	UOCAVA Mailing 09282018	2	0	1	1
09/28/2018	10	UOCAVA Email/Online 09282018	2	0	1	1
09/27/2018	9	UOCAVA Mail 09272018	6	1	4	1
09/27/2018	8	UOCAVA Email 09272018	2	0	2	0
09/25/2018	7	UOCAVA Mail 09252018	15	1	14	0
09/25/2018	6	UOCAVA Email 09252018	10	2	7	1
09/21/2018	5	UOCAVA Mail Supplemental 09212018	10	3	5	2
09/21/2018	4	UOCAVA Email Supplemental	18	3	9	6
09/17/2018	3	UOCAVA Mail 09172018	210	91	84	35
09/17/2018	2	UOCAVA Email 09172018	731	381	262	88
09/17/2018	1	UOCAVA Fax 09172018	1	0	1	0
<b>Grand Totals</b>			255064	69650	167012	18402



External Auditor Control Deficiency/Management Letter  
***Follow Up Memo from the Internal Auditors***

October 11, 2019

Adams County, Colorado



## **Memo**

**To: Adams County Management and Board of County Commissioners**

**From: Eide Bailly LLP, Internal Auditors**

---

**Re: CliftonLarsonAllen LLP May 17, 2019 Internal Control Deficiency/Management Letter Report and Corrective Action Plans (See Attached)**

---

**Summary Request of Internal Auditors:** During discussions of the internal audit work plan between the County's liaison and Eide Bailly (EB), the County Manager's office requested that the internal audit (IA) team review the management letter document issued by CliftonLarsonAllen LLP (CLA), external auditors of Adams County. The IA review to be performed would evaluate the offices named in the report and perform follow up testing to ensure findings were cleared or further recommendations were made, to help the departments strengthen internal controls and improve upon or eliminate further, similar management letter comments for the 2019 external audit process.

**Meetings Held:** EB staff met with management and staff of the Human Services Department and District Attorney's Office to document and understand the policies/procedures/organizational controls surrounding the issues identified in the CLA management letter. Specific follow up procedures within each department/office are detailed in this memo below. Management letter comments were either cleared or further recommendations made to help ensure the specific issues addressed would be corrected through improved policies and procedures or mitigated to the extent possible due to better understanding and improved internal controls.

**Conclusions:** EB suggests that the County Manager's Office request responses to these further recommendations or suggest that EB follow up with each office to obtain documentation recommended to ensure completion of the recommendations and proper follow up. A timeline of follow up should be pursued with each department/office to perform timely follow up. We would suggest November 30, 2019 would provide adequate time for implementation of the suggestions provided within this document and allow timely reporting by EB to the County Manager's Office to complete this project.

**Management Letter Summary – Foster Care Title IV-E Case File Reviews:** During CLA’s testing over the Foster Care Title IV-E program (CFDA #93.658) as part of the ‘2018’ external audit, CLA examined 40 foster care cases for internal controls over eligibility requirements. County guidelines for foster care cases establish that case workers and case supervisors must review the Family Services Plan every 90 calendar days. Of the 40 cases examined, four cases were not reviewed within the 90-day timeframe.

**CLA Recommendation:** The County should review and update procedures pertaining to the review of foster care case files.

**EB Procedures Performed:** We met with Foster Care Title IV-E management to discuss the management letter comment above and perform follow-up procedures to address this comment. Management provided a response (Corrective Action Plan (CAP)) to the management letter comment dated July 31, 2019, in which they agreed with the four exceptions and the proper actions were not taken to ensure timely review of the cases. Based on the timing of management’s response (dated July 31, 2019), we performed follow-up testing over IV-E eligible cases that had a required review due in August or September 2019. We observed management run a report which identified IV-E eligible cases with a 90-day review due in August or September 2019, which yielded eleven cases subject to follow-up testing. Given the small sample, we elected to test all eleven cases for timely review.

**Results of EB Testing:** Of the eleven cases selected for testing, one case was not reviewed timely; the review occurred 95 days subsequent to the previous review, which is not in compliance with County policies. Additionally, for four of the eleven cases, at the time follow-up testing was performed (October 2, 2019), while a review occurred, it was not yet entered into the State TRAILS system. Evidence of these reviews was input into TRAILS on October 4, 2019 and no exception was taken.

**Cause:** Recent changes within County policies to review Title IV-E eligible cases caused the tasking of case reviews by supervisors to change. Prior reviews by supervisors met compliance standards if the reviews occurred within a standard calendar quarter or quarterly. Currently, the policy change requires a ‘90-day’ review requirement, which causes the review date of the case file to shift from a standard ‘quarterly’ review to a moving target, based upon the last review date of the file. This supervisor review change, while appearing to be subtle, doesn’t allow for all IV-E eligible files to fall within a standard timeframe and thus is more difficult to monitor by supervisors. As such, training over program requirements is essential in order for management, supervisors, and case workers to be relaying and receiving a consistent message department-wide.

**Eide Bailly Recommendation:** 1) We recommend regular, supervisor and manager trainings occur to stay current on program guidelines and ensure consistency of applying procedures across all teams. A log-in/log-out sheet should be kept and filed as documentation of these trainings to verify and document that supervisor/manager attendance, has occurred in accordance with policy, as required.

2) Additionally, improved and documented policies and procedures should be kept surrounding case reviews and included in training manuals, so program staff have consistent policies they can follow and look to for support, particularly given the process over review of foster care files. 3) Lastly, as we only performed follow-up testing over IV-E eligible cases that had a required review due in August or September 2019, we recommend foster care management utilize the quality control tool that was created for our internal audit to review cases dating back to January 1, 2019, to determine the extent to which cases were not reviewed within the 90-day timeframe for all of 2019, including the remaining months (October – December 2019) to insure the quality control (QC) process developed is being utilized to document and correct 90 day reviews on a go-forward basis. The reporting from the QC process should be provided to the Deputy Director of Children and Family Services on a monthly or quarterly basis to document the monitoring and follow up process to ensure quality control of the 90-day review process is implemented and working as planned.

**Management Letter Summary – Crime Victim Compensation Cash Management Review:** During CLA's (the Adams County external auditors) testing over the Crime Victim Compensation (CVC) program (CFDA #16.576), as part of the '2018' external audit, CLA examined five cash draws to test internal controls over cash management. Of these five draws, CLA did not identify evidence of a secondary review other than by corroborative inquiry.

**CLA Recommendation:** The County should implement a secondary review control prior to submission of draws for best practice.

**EB Procedures Performed:** In discussing with CVC grant management, five draws occurred in 2019 (through September 2019). We obtained detail of all five draws to determine if a secondary review occurred on the draws and was documented.

**Results of EB Testing:** A secondary review occurred and was documented for all five draws tested in 2019. Additionally, it was noted that turnover in management occurred during 2019. As a result, the secondary reviewer changed mid-year as the Assistant DA now performs this review.

**EB Recommendation:** While no exceptions were noted in our testing, we recommend the County add documented steps relating to the secondary review to its policies and procedures office manual/documentation, for those employees of the office that handle federal award/grant dollars. This allows management to enforce compliance with County procedures, which in turn also strengthens controls over the program. In discussing the County's responses to the CLA management letter, the DA's office will prepare a Corrective Action Plan (CAP)/response to CLA's 2018 management letter by October 31, 2019, which will identify that the office intends to incorporate this change into its policies and procedures manual. The update of the policies and procedures document will be provided to EB for documentation to support the completion of this recommendation, along with the CAP to complete our internal audit work for the office.



**Management Letter Summary – Crime Victim Compensation Check List Review:** During CLA's testing over the CVC program (CFDA #16.576) as part of the '2018' external audit, CLA examined forty benefit payments to test internal controls over eligibility. Payments made to program participants are reviewed and approved monthly by the Crime Victim Compensation Board (CVC Board) and the program manager retains a signed listing for documentation purposes. From the sample of forty payments tested, three were paid in the month of June 2018. The County was not able to provide the June 2018 signed listing of checks by the CVC Board since it was misplaced.

**CLA Recommendation:** The County should implement procedures pertaining to documentation of program controls.

**EB Procedures Performed:** As the management letter was issued in May 2019, we selected the June, July, and August 2019 monthly approved check listings by the CVC Board (September 2019 check listing was not yet available at time of testing in early October 2019). For our follow-up testing over the three months, we noted management provided us with a complete check listing, and the check listing was approved by all CVC Board members. Additionally, for each of the three months, we selected three individual checks for further testing. In addition to the CVC Board approving the monthly check registers on the back end, CVC Board members must also approve treatment plans for program participants on the front end to ensure future payments are allowable and approved. Of the three checks tested for each of the months of June, July, and August 2019, we noted that all checks had an approved treatment plan by the CVC Board, as evidenced by tracing the claim number associated with the check to the appropriate CVC "Board Claim Summary" report.

**Results of EB Testing:** As noted above, no exceptions were identified in our testing. Complete and approved check listings were present for all three months, in addition to proper CVC Board approvals over treatment plans for all individual checks selected for testing.

**EB Recommendation:** While no exceptions were noted in our testing, we recommend the District Attorney's office (the office) and County maintain CVC Board-approved check listings in an electronic format in order to prevent loss of hard copies going forward. This safekeeping control should also be documented in the office policies and procedures manual. In discussing the County's responses to the CLA management letter, the DA's office will prepare a Corrective Action Plan (CAP)/response to CLA's 2018 management letter by October 31, 2019, which will identify that the office intends to incorporate this change into its policies and procedures manual. The update of the policies and procedures document will be provided to EB for documentation to support the completion of this recommendation, along with the CAP to complete our internal audit work for the office.



CliftonLarsonAllen LLP  
CLAconnect.com

Management  
Adams County, Colorado

In planning and performing our audit of the financial statements of Adams County, Colorado 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 opinion 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. This letter does not affect our report on the financial statements dated May 17, 2019.

#### **Foster Care Title IV-E Case File Reviews**

During our testing over the Foster Care Title IV-E program (CFDA #93.658) for our report on compliance, we examined 40 foster care cases for internal controls over eligibility requirements. County guidelines for foster care cases establish that case workers and case supervisors must review the Family Services Plan every 90 calendar days. Out of the 40 cases examined, we noted three cases where the final 90 day review prior to closing the case was not completed due to caseworkers being aware of the upcoming close of the case. We also noted one case where the review did not occur timely, after 127 days. While this is a compensating control established by the County complementary to the review of each individual payment made, the County was not following their established guidelines for compensating internal control.

***Recommendation:*** We recommend that the County review and update the procedures pertaining to reviews for foster care cases.

#### **Crime Victim Compensation Cash Management Review**

During our testing over the Crime Victim Compensation program (CFDA #16.576) for our report on compliance, we examined five cash draws for internal controls over cash management. For these five draws, we were unable to obtain evidence of a secondary review other than by corroborative inquiry. While we understand that a review process was in place during the fiscal year, we recommend that evidence of the review process be maintained. Evidence of a control occurring could be maintained by the preparer and reviewer physically signing and dating a copy of a reconciliation.

***Recommendation:*** We recommend that the County implements a secondary review control prior to submission for best practice.


**Crime Victim Compensation Check List Review**

During our testing over the Crime Victim Compensation program (CFDA #16.576) for our report on compliance, we examined forty benefit payments for internal controls over eligibility. Payments made to program participants are reviewed and approved monthly by the board and the program manager keeps a signed listing for documentation purposes. From the sample of forty, we selected three payments paid in the month of June 2018. The county was not able to provide the signed listing of checks by the board since it was misplaced.

**Recommendation:** We recommend that the County implements procedures pertaining documentation of program controls.

We will review the status of these comments during our next audit engagement. We have already discussed many of 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, the 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Broomfield, Colorado  
May 17, 2019





July 31, 2019

To Whom it May Concerns:

A letter comment was appended to the recent Foster Care Title IV-E audit that was conducted for our County by Clifton, Larson, Allen, LLP for calendar year ending on December 31, 2018. This letter serves as a formal response and corrective plan related to audit findings that determined that four (4) 90-day reviews had been identified as late or missing. The comment clarifies that three (3) cases did not have a 90-day review documented in the system for the final time span before the adoption was completed, and that one (1) additional case had a late review, which occurred at 127 days after the previous one. Both are in violation of Title IV-E regulations.

In the situation of the 3 cases that did not have 90-day reviews, these cases were moving from foster care into adoption finalization and the 90-day review was not completed due to the pending adoption. It was believed that such reviews were not necessary. However, the 90-day review rule does apply to all open cases regardless of the foster care or adoption status, and all cases will be reviewed in the future.

One case that was reviewed as 37-days late (it was reviewed at 127 days, rather than within 90 days as required) was due to a coding error in the ancillary system MANGO. The ancillary system provides alerts and due dates for staff. The coding for MANGO has been updated to ensure review within 90 days and will provide timely updates and notifications to staff moving forward.

We appreciate the opportunity to respond to these concerns and will be diligent as we move forward to assure that our work is correct and complete.

With Sincere Regards,

Janis L. James, M.Div., LCSW  
Adams County Department of Human Services  
Deputy Director of Children and Family Services

BOARD OF COUNTY COMMISSIONERS

Eva J. Henry  
DISTRICT 1

Charles "Chaz" Tedesco  
DISTRICT 2

Emma Pinter  
DISTRICT 3

Steve O'Dorisio  
DISTRICT 4

Mary Hodge  
DISTRICT 5



October 31, 2019

Re: Response to 2018 external audit letter/Corrective Action Plan

To Whom It May Concern:

I respectfully write in response to the concerns raised following the 2018 external audit of the Crime Victim Compensation Program (CVC) performed by Clifton, Larson, Allen, LLP. In a letter dated May 17, 2019, the auditors made the following recommendations: (1) implement secondary review controls over cash management prior to submission; and (2) document procedures pertaining to program controls including the receipt of signed checks. Since this letter was issued, the 17<sup>th</sup> Judicial District Attorney's Office has made considerable efforts to implement written protocols that address these concerns. This documentation is intended to serve as a formal response to the letter, as well as a corrective action plan for future performance.

The CVC program is a statutorily created funding mechanism that generates funds to assist crime victims and their immediate families with expenses incurred as a result of criminal acts. Funding is made available through assessments on all criminal convictions required by state and federal legislation. The CVC Board is comprised of three volunteer members who review claims for financial assistance and support. The 17th Judicial District court administrator controls CVC program funds with the assistance of employees within the 17th Judicial District Attorney's Office. The CVC Board reviews all claims for financial assistance as well as administrative expense requests. The 17<sup>th</sup> JD DA employees document and submit all CVC Board approved claims and administrative expenses to the 17<sup>th</sup> JD court administrator in a "drawdown request." The 17<sup>th</sup> JD DA employees receive and distribute the checks.

The 17<sup>th</sup> JD DA's Office recently implemented written protocols to enhance the documentation and control of the CVC program. I include those protocols with this letter for reference. In particular, and as it pertains to the recommendations made from the 2018 audit, section 2.1(A) of the payment policy requires the Assistant DA to independently review and approve each drawdown request prior to submission to the court administrator. Additionally, section 2.1(B) and 2.1(C) require that prior to the distribution of checks to recipients, 17<sup>th</sup> JD DA employees maintain copies of Board-approved check listings and other necessary documentation in an electronic format, along with an audio recording of all Board action pertaining to drawdown requests.

We appreciate the opportunity to respond to the concerns raised by the 2018 audit.

Sincerely,

  
Jess Redman  
Assistant District Attorney

---

## **SECTION 2.0**

---

### **DISBURSEMENTS**

---

#### **2.1 FUND DISBURSEMENT POLICIES**

- A. The CVC Program Coordinator or designee shall monitor the CVC fund balance and when necessary, prepare a monthly disbursement request (DCJ form 6) for review and secondary approval by the Assistant District Attorney prior to submittal.
- B. The CVC Program Coordinator will prepare a monthly claim summary report including claim number and nature of the request, for each CVC Board meeting. This report will serve as written authorization for claim approval and/or denials and will be signed by the CVC Board at the conclusion of each monthly meeting.
- C. The CVC Program Coordinator will prepare written check register authorization report(s) for all payments which will be reviewed and signed by the CVC Board. The written request with original signatures will be submitted to the District Court Administrator's Office. A copy of the signed report will be maintained with the monthly CVC Board minutes.
- D. The CVC Board Chair may, in writing, delegate-signing authority to the Vice Chair. A copy of the written authorization delegation must be in the custody of Judicial Administrator and the District Attorney's office.

#### **2.2 WRITTEN DOCUMENTATION OF FUND DISBURSEMENTS**

- A. The CVC Program Coordinator or designee shall receive, verify and maintain written documentation pertaining to all approved CVC disbursements by claim number and application.
- B. The CVC Board requires treatment plans that have been submitted and approved by the CVC Board at a regular or special meeting as part of the written documentation for payment of mental health treatment.





Parks, Open Space & Cultural Arts

*Internal Audit Report*

November 8, 2019

Adams County, Colorado

Executive Summary .....1

Objectives and Scope .....1

Interviews Conducted.....2

Procedures Performed .....3

Results and Recommendations .....6



## **EXECUTIVE SUMMARY**

Eide Bailly LLP performed internal audit procedures surrounding cash management, cash handling, inventory controls and operational efficiencies and effectiveness of the Adams County Parks, Open Space & Cultural Arts Department (the Department) based upon risks requested to be addressed as part of the 2019 audit plan and internal audit risk assessment process. Our evaluation included the Department's processes and controls over the above-mentioned areas specifically surrounding special events held at County facilities and the liquor sales occurring at those events. This internal audit of the Department was performed on the current processes in place at the time of the internal audit, during the period from October 1, 2018 to September 30, 2019.

During the internal audit, we interviewed that Department's staff and determined they were very knowledgeable about their processes and procedures and attentive to any improvements that may be needed or suggested. We learned the Director has only been in his position for less than a year, and other key personnel that work on special events and liquor sales have been in their positions no more than three years. While the staff involved are somewhat new to their respective positions, the team has extensive knowledge about special event coordination and liquor sales as well as the Department's operations, cash management, cash handling and operational efficiencies.

During our internal audit, we identified recommendations that would improve the Department's controls over cash, inventory and operations which are discussed in detail in the Results and Recommendation section below.

## **BACKGROUND**

The Adams County Parks, Open Space & Cultural Arts Department provides planning, management and maintenance of the County parks system that includes: developed parks, lake areas, open space, public park buildings, regional park / fairgrounds, and trails. Adams County provides a variety of parks and open spaces. These include: City View Park, Lowell Street Trailhead, Coronado Parkway, Rotella Park, Elaine T. Valente Open Space, Sandhofer Lake, Engineer Lake, Siegrist Lake, Jim Baker Reservoir, Steele Street Park, Little Dry Creek Lake, and Twin Lakes Park. This Department also maintains two golf courses as well, Riverdale Dunes and Riverdale Knolls.

There are numerous events held at the County's various parks locations. The largest being the County Fair held in late July/early August of each year. The focus of the internal audit was specific to cash management, cash handling, liquor inventory controls and operational efficiencies and effectiveness of the Department as it pertained to special events and liquor sales at these events.

## **OBJECTIVES AND SCOPE**

Eide Bailly LLP performed internal audit procedures surrounding cash management, cash handling, inventory controls and operational efficiencies and effectiveness surrounding special events held at the fairgrounds and liquor sales based upon risk determinations performed with the Department in May 2019. The overall objective of the internal audit was to identify potential opportunities to strengthen internal controls related to the above areas at special events held at County facilities.

The scope of our procedures included the following:

- Inquiring and documenting policies and procedures within the Department
- Cash handling processes and procedures related to special events and liquor sales and facility rentals for special events that occurred from October 1, 2018 to September 30, 2019

- Cash management and the depositing and reconciling processes and procedures within the Department and within the accounting function of the office for these events
- Safeguarding of the cash within the Department
- Safeguarding of the liquor inventory within the Department
- Operational effectiveness and efficiencies surrounding the internal controls for these special events.

Procedures performed during this internal audit included the following:

- Interviews with Department staff to identify key risks within the operations as identified above
- Review of processes with key staff related to the identification of key controls of the operations
- Interviews with key staff to review the responsibilities of the Department related to the identified business objectives of each event and process
- Assessment of the key controls over each cash handling, cash management and safeguarding of cash
- Walkthrough of selected transactions within each business process to determine if identified key controls were in place and operating as designed and communicated to us
- Assessment of the inventory processes surrounding liquor inventory.

## **INTERVIEWS CONDUCTED**

A key component of our procedures involved interviewing key personnel of the Department and of those that oversee the operations of the Department. Group interviews as well as individual interviews were conducted to obtain an understanding of the processes, key controls and key risks. These interviews were important for us to identify the key controls of the Department and to identify any opportunities for improvement. The personnel we interviewed were as follows:

- Parks, Open Space & Cultural Arts Director
- Fair & Special Events Manager
- Event Services and Beverage Supervisor
- Facilities and Special Events Coordinator
- Parks & Open Space Administrative Supervisor
- County Finance Director

## **PROCEDURES PERFORMED**

We evaluated the adequacy of controls and processes related to cash management, cash handling, inventory controls and operational efficiencies and effectiveness in place through the following procedures:

### ***Facility Rentals***

Adams County Parks, Open Space & Cultural Arts rents facilities for various events. The locations of these rentals are; the arena grandstands, 4-H arena, indoor arena, sale barn, Al Lesser Building, Waymire Dome and Exhibit Hall. There are areas within each of these locations that are available for rental along with general parks pavilions. All facility rental transactions occur at the Department's administration building. We walked through the process of one facility rental transaction. As part of that walkthrough we identified the amount of cash, checks and credit card payments the facility rental. We obtained a copy of the signed contract and ensured it was received within a set timeframe of when the deposit was received (generally 30 days of deposit date). We obtained a receipt of the deposit made and traced to payment summary for that specific customer maintained in EventPro. We traced the deposit received as well as all other funds received to deposit slip submitted to the Treasurer's Office. We compared these to the payment summary report from EventPro indicating these were received timely in accordance with rental policies maintained on the County's website. We noted each receipt was coded with appropriate general ledger account. We traced these into financial records. We noted that funds collected during the week are maintained in a safe until Thursday where they are given to administrative staff for deposit preparation. Once the deposit is prepared, the deposit is sealed in an envelope after the balancing is performed. The envelope is attached to the deposit slip created during the balancing procedures. We observed that deposits are performed weekly (each Thursday) and sent to the Treasurer's Office each Friday. As part of our observation, we also observed the security over cash funds at each location. This security included camera coverage adequacy and access to safes.

We understand and observed that refunds are given to customers after an event takes place. Generally, these refunds are made less than a week after the event. We observed the receipt from the original deposit printed and coded with proper general ledger account. We observed these were sent to the County's Finance Department for the issuance of the refund check. Through further discussions with Department personnel, the Department has received approval to discontinue the collection of deposits for smaller events. This is because the Department rarely keeps refunds. Because of this, the Department feels the large upfront payment that is received upon the signing of the contract, eliminates the need for any deposit.

### ***Liquor Sales***

We obtained an understanding of how liquor sales are managed at each event. We selected one transaction relating to liquor sales for a smaller event and performed a walkthrough of this transaction. We obtained an Event Service Liquor/Bar Service Order Form completed by the customer for an event which was held on August 31, 2019. The order form indicated the event was to take place between 5pm and 11pm at the Exhibit Hall with an estimated attendance of 500 people. This order form also indicated that this will be a cash and hosted bar meaning the host will pay for beer kegs and any other drinks will be paid for with cash or credit card by the attendees. The form also indicated the host's special request of specific types of beer in each keg. We also obtained an Event Services Set Up Sheet agreeing what was on the Order Form agreed to Set Up Sheet.

We then selected a specific event and walked through the cash close out for that event. EB obtained a cash float worksheet for a reunion which occurred on July 20, 2019. We noted the Square reader identification was identified on the cash float worksheet. This cash float worksheet indicated the names of the two bartenders that worked the event which corresponded to the County's Event Services Sign In/Out worksheet showing the bartenders signed in at 5pm and signed out at 9:30pm with the total amount of cash and credit tips received from the event. From the cash float worksheet obtained, we noted at the beginning of the night there was \$300 as the beginning bank (10x\$10s, 20x\$5s, and 100x\$1s) which is standard for these events. EB also noted that a total cash at end of night was \$389 (4x\$20s, 11x\$10s, 21x\$5s, and 94x\$1s) meaning total cash sales totaled \$89. We also obtained a download from Square noting that total cash sales were \$91, indicating a \$2 shortage, and that the Square device used matched the identification number. Further, we observed that all tablets and credit card readers associated with the County's point-of-sale system were maintained in the Department's offices in a locked cabinet.

We also evaluated the adequacy of controls and processes related to inventory processes in place through the following procedures:

Liquor inventory is purchased through a blanket purchase order and is purchased from only five distributors. Open and unopened liquor inventory is kept in two 'liquor rooms', which is a walk-in closet that is secured by a lock. These liquor rooms are located at the fairgrounds. Distributors deliver the liquor to these locations. Inventory is counted monthly but not maintained for recordkeeping. We did note the last count was performed in August 2019. During slower times, counts are limited to quarterly. Before each event, as noted above, the Department has created an Event setup sheet where inventory is pulled from the location and tracked on this listing. At the end of the event, the bartenders place all the unused liquor and beer in a box and Department staff will compare to sales transactions to help ensure adequacy of what was poured. We toured and performed a walk-through of this process of the liquor storage rooms and noted all the liquor and beer inventory were in two storage rooms. There were several boxes that contained some partial boxes representing liquor used at events the prior evening. We noted that that last inventory count was performed in August 2019. Through our procedures we noted that the Department does not have formal written procedures surrounding its liquor inventory nor does it have necessary software to track its inventory.

#### ***Reconciliations and Bookkeeping***

We obtained an understanding of the processes surrounding depositing funds received from facility rentals and liquor sales at events. We then performed a walkthrough over this process. We obtained deposit reports for an event occurring on July 2, 2019. Total cash deposits from this event totaled \$3,048. We then obtained cash receipts ledger report totaling \$5,925.50 and a credit card deposit slip totaling \$2,877.50. We recalculated the total cash by determining the difference between credit cards and total transactions. This recalculation resulted in a difference of \$3,048 which is the total cash collected per deposit slip. Finally, we examined a receipt completed by the Department and signed by a representative of the Department and its armored delivery service that agreed to total deposits to be delivered to the County Treasurer.

#### ***Testing***

In order to test the above processes and controls over special events, liquor sales and facility rentals, we obtained from Department staff a listing of all events held between October 1, 2018 through September 30, 2019 that had liquor sales. This information was obtained through EventPro that tracks all events held at the facilities. We noted, from this time frame, there were 43 events held that included alcohol sales. From this listing, we haphazardly selected 10 events to test.

We also selected two additional large events to test. As these larger events cover multiple days, we selected one day's liquor sales at the County Fair held on July 31, 2019 to August 4, 2019. We also selected one day's sales at Pumpkin Nights held in October 2018. See below for the results of our testing and any recommendations developed from our testing.

## RESULTS AND RECOMMENDATIONS

Following are our testing results and recommendations along with management's action plan to address these issues.

### Recommendation #1

During our discussions with the Department's director and staff, we determined that written transactional policies and procedures do not exist. Overall County policies exist for those renting facilities that include rules and pricing, but no internal written processes exist for the Department. This was corroborated through our internal audit testing of selected special events. Through that testing we noted the following results which are directly associated with the lack of written policies and procedures:

- For two of the special events tested, we noted the deposit received was more than what was required based on the pricing indicated in the County's policy
- For one event tested, we noted the signed contract was received 9 months after deposit was received which exceeded the 30-day limit indicated in the County's policy.
- For 5 out of ten events tested, there was supporting documentation that was not maintained by the Department. This missing information is as follows:
  - 2 instances of missing event set up sheets and inventory logs
  - 2 instances of completed Cash Float worksheets indicating cash counts performed by the bartenders for the event
  - 1 instance of a missing report from the point-of-sale system that reconciles to Cash Float worksheet
  - 1 instance of missing completed Treasurer's Deposit Form that agrees to credit card and cash receipts ledgers from the County's general ledger
- For both the Fair and Pumpkin Nights events, there was supporting documentation that was not maintained by the Department. This missing information is as follows:
  - There were no completed and signed Event Service Liquor/Bar Service Order Forms
  - There were no Event Services Set Up Sheets and as such, for these instances, there was no inventory logs provided showing inventory needs, relief of inventory and returned inventory.

### Risk

Without specific written transactional (cash collections/depositing and disbursement) policies and procedures, it's difficult to hold staff accountable to County and Departmental expectations and best practices for internal controls over cash collection or handling, cash management, efficient and effective operations or reconciliation processes.

### Recommendation

We understand the Director is new to the County and the related position and other key staff have been with the County for only a couple of years. While they are very knowledgeable about the procedures to be performed, we recommend that the Department document, distribute and consider training to the County's over-arching policies and procedures for cash collection and handling, cash management, efficient and effective operations/disbursement and cash/revenue stream reconciliations in the Department. Additionally, should the Department desire more specific policies addressing specific operational needs, these policies and procedures should be included within the policies, mentioned above, and tailored to the Department's needs.

Action Plan			
Person Responsible	Melany Davidson	Estimated Completion Date	February 1, 2020
<p>The Parks, Open Space &amp; Cultural Arts Department (Parks) will continue to work with members of the County Finance Department (Finance) on already-drafted policies and procedures addressing cash handling. Finance will be able to help Parks design these specific policies around the County's over-arching policies and procedures.</p>			

## Recommendation #2

During our discussions with Department staff, we noted that there is no security camera coverage at each bar location nor where cash is counted at the end of each event. As part of our observations, we noted that there are cameras that exist; however, the camera placements do not provide adequate coverage to show processing and cash handling.

## Risk

While the existence of security cameras acts as a deterrent, cameras should be placed in such a manner that cash handling activities can be fully observed and/or reviewed.

## Recommendation

We recommend the Department consider designating certain areas for cash handling and processing and move or add security cameras to those locations to adequately monitor such activities.

## Action Plan

Person Responsible	Byron Fanning and Casandra Vossler	Estimated Completion Date	Spring 2020
<p>We feel the best solution for this would be to create a central cash handling room. This room could be equipped with a camera, as well as, allow a more secure way for the employees to handle cash during reconciliation of banks, deposits, etc. We would also request that a computer could be in this room so staff could enter deposits in to JD Edwards without having to leave the cash handling room to go back to their desks.</p> <p>In the plans of the new Indoor Arena, a designated space has been reserved for all liquor storage and cash handling. This area will be locked off from the rest of the building and access to this area will be limited to essential staff only. We will request cameras to cover this entire area.</p>			



### Recommendation #3

During our internal audit procedures, we noted no documented policies and procedures for the handling of liquor inventory within the Department. It was also noted that the Department does not have an inventory tracking system to adequately track the movement of the liquor inventory for events. While each event tracks what beverages are issued and returned, there is no tracking of that inventory as it is returned to the storage rooms. It was also noted that staff perform inventory counts throughout the year of the liquor storage rooms, however there is no real time listing of how much liquor is maintained.

### Risk

Failure to have adequately documented policies and procedures for the handling of liquor inventory may lead to the inability to properly reconcile inventory. While there are some tracking mechanisms, those relate to specific events only and not overall inventory maintained at the Department's storage location.

### Recommendation

We recommend the County develop policies and procedures surrounding the proper handling of liquor inventory and to identify an inventory tracking system to help staff maintain more accurate inventory listings to be able to record liquor inventory and reconcile timely for valuation and monitoring purposes.

### Action Plan

Person Responsible	Casandra Vossler and Melany Davidson	Estimated Completion Date	January 31, 2020
We will continue working on policies and procedures and creating a written document for the beverage division. Each event will have a beginning and ending inventory that will be reconciled against the liquor room inventory monthly and all inventory documents will be filed electronically in the liquor file on the server. Please see recommendation #4's response to how the Department plans to incorporate an electronic way of record keeping and reconciling liquor inventory.			

#### Recommendation #4

During our discussions with Department staff, we noted that there are multiple software systems used to handle events (EventPro for venue management) and cash handling (Square for sales transactions). The Department has used two different point-of-sale systems within the year. It was also noted that these systems are not integrated.

#### Risk

Using various software systems to perform cash collections as well as credit card transactions at various events causes confusion and making uncertain and manual reconciliations more tedious for Department personnel. This lack of integration and multiple reconciliation processes could allow for more human errors in the cash management and reporting process.

#### Recommendation

While we understand the newest point-of-sale system the Department is using is an upgrade to the prior system, we recommend the Department continue to evaluate its software systems to find a system that will provide the ability to be more effective and efficient by combining all aspects of event reporting and cash handling processes. Included in our contract with the County is a consultation with an Eide Bailly data analytics team to assist in building a data analytics model to allow for easier access to and monitoring of current data in a dash board type of reporting or recommending software that would benefit the Department and the County. A cost benefit analysis of the process should be evaluated to determine if there's a more efficient way to gather current data and utilize it to institute best practices in collecting event transactions and reporting on them.

#### Action Plan

Person Responsible	Casandra Vossler, Melany Davidson and Ryan Modica	Estimated Completion Date	Summer 2020
We have met with the current software developers and they have begun researching a code to have Square and EventPro communicate. The intention of this update would be to have each event's sales and inventory logged by Square into EventPro, after each event. This will allow any pre-sales of kegs or wine to be in EventPro, as well as, all sales and inventory used per event. Once this program is built, the beginning and ending inventory will be easier to track as it will be pulling every event's sales into one central software. We will also be able to maintain Fair inventory by recording the Fair as one event in EventPro. Until this system is built, we will be manually entering these items in each event's profile, along with the plan under Recommendation #3.			

#### Recommendation #5

During our internal audit procedures, we noted that amounts classified as cash over and short were discovered, most of which were insignificant amounts. However, when testing of liquor sales at the Fair for August 2, 2019, we noted that there was an overage of \$421, meaning the amount of the total deposit was greater than what was on the sales report from the point of sale system. While there are varying reasons why there could be such overage, we noted there was no reason given nor any documentation supporting the reasoning.

#### Risk

While the amounts are not significant to the County or the Department, by not providing any documentation supporting the reasoning of these overages or shortage, the County nor the Department is able to identify ways to reduce these in the future causing potential errors in its financial reporting of these transactions.

#### Recommendation

While we understand there are often amounts reported as over and short and various reasons why this may occur, we recommend that the County, including the Department, determine specified amounts of such overages or shortages that would require further documentation and understanding of the reasoning behind such overage or shortage. By providing documentation of the reasons for these, the County and the Department will be able to identify ways to assist its bartenders and improve its cash handling procedures. Also, the establishment of an over/short contra account to post and report the over/short amounts, would be helpful in monitoring the specific source of the over/short amounts and be able to pinpoint certain repeat offenders and be able to properly train those in need.

#### Action Plan

Person Responsible	Melany Davidson	Estimated Completion Date	Ongoing
The Parks, Open Space & Cultural Arts Department will continue its current process. The current limit is \$20 over or short. Any shortage or overage of over \$10 for a business day will be reported to the Manager and Director and will be tracked on a spreadsheet of each of these falling within the range. The spreadsheet includes reasoning for the over/short. Inventory is also checked against sales to see if there was a WIFI issue or power issue or something else out of their control. If a variance of \$20 or greater in either direction, the banks are recounted and 99% of the time, the money is located or explained. While the Finance Department handles the cash during the County Fair, this same policy will need to be maintained.			



## STUDY SESSION AGENDA ITEM

<b>DATE:</b> January 14, 2020
<b>SUBJECT:</b> Opportunity Zones Task Force Update
<b>FROM:</b> Max Daffron, Economic Development Administrator
<b>AGENCY/DEPARTMENT:</b> County Managers Office / CED
<b>ATTENDEES:</b> Max Daffron, Strategy with Rox – Roxane White and Griffin Scherma
<b>PURPOSE OF ITEM:</b> Update BOCC on the Status of the Opportunity Zones Task Force
<b>STAFF RECOMMENDATION:</b> Informational

### **BACKGROUND:**

This summer, the BOCC established the Opportunity Zones Task Force to assess Opportunity Zones (OZs) in Adams County and develop a strategy to market and promote development within the Adams County OZs.

This presentation is to update the BOCC on the work of the Taskforce, the Status of the OZ program, and what the Taskforce is doing going into the future.

### **AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:**

Cities of Aurora, Westminster, Thornton, Commerce City, and Brighton; Unison Housing Partners, Enterprise Community Partners, Cultivando, Ballard Spahr, Blueprint Investment Group, First Bank, L.C. Fulenwider Inc, DePaul Real Estate Advisors, Strategy with Rox.

### **ATTACHED DOCUMENTS:**

PowerPoint Presentation

**FISCAL IMPACT:**

Please check if there is no fiscal impact ☒. If there is fiscal impact, please fully complete the section below.

**Fund:****Cost Center:**

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
<b>Total Revenues:</b>			

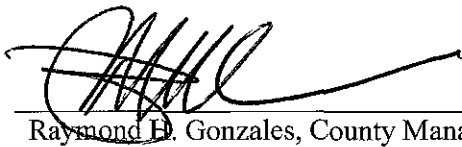
	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
<b>Total Expenditures:</b>			

New FTEs requested: ☐ YES ☐ NO

Future Amendment Needed: ☐ YES ☐ NO

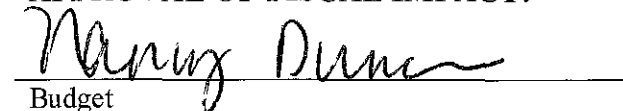
**Additional Note:**

Informational only

**APPROVAL SIGNATURES:**

Raymond E. Gonzales, County Manager

Deputy County Manager

**APPROVAL OF FISCAL IMPACT:**  
Budget

---

---

# Adams County

## *Opportunity Zones*

---

---

# Overview

- What are Opportunity Zones & Why Should I care?
- Adams County Zones
- Adams County Approach



# Task Force

Meetings and Process in 2019

- Setting Values
  - Exploring Incentives
  - Platform
  - Attracting Investors
  - Community Outreach
  - Education
- 





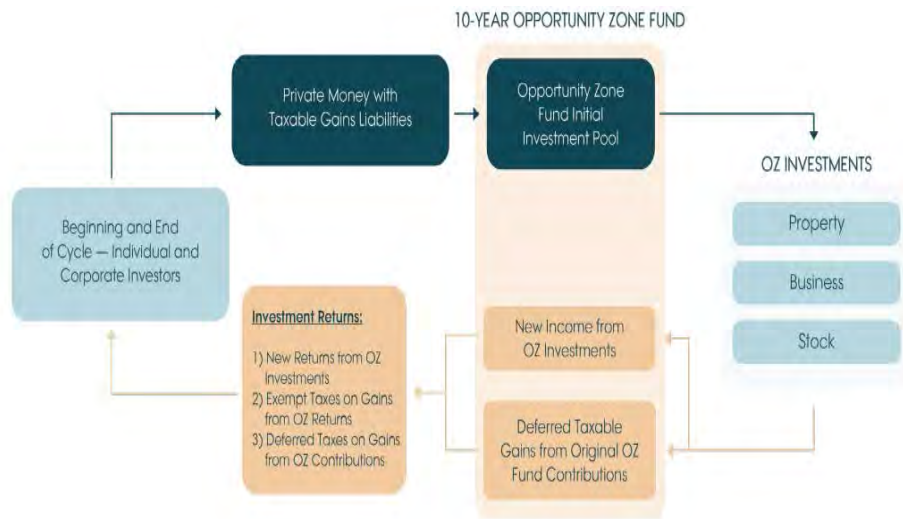
# Opportunity Zones Task Force Members

- Max Daffron
- Commissioner Steve O'Dorisio
- Ray Gonzales
- Damon Barry
- Drew O'Connor
- Joseph Libkey Jr.
- Olga Gonzalez
- Paul DeCrescentis
- Peter Lifari
- Chad Howell
- Jennie Rodgers
- Blake Fulenwider
- Chase Evans
- Dawn Davis
- Yuriy Gorlov
- Michelle Claymore
- Patrick Giron



# What are Opportunity Zones?

- Allows taxpayers to defer and reduce taxes on capital gains by reinvesting gains in “Qualified Opportunity Funds”
- Benefits can be gained through short and long-term investment



- Federal incentive passed with 2017 Tax Bill
- Incentive for investors to support distressed communities through long-term equity
- Taxpayers may defer tax on eligible capital gains by making an appropriate investment in a Qualified Opportunity Fund, along with other requirements



# Opportunity Zones Benefits

## Tax Benefits of Qualified Opportunity Funds:



## Social Benefits of Qualified Opportunity Funds:

- Promote economic vitality in new areas
- Fund the development of workforce and affordable housing
- Fund new infrastructure to support population and economic growth
- Support startup businesses that have potential for rapid increases in scale and the ability to “export” outside the state of Colorado

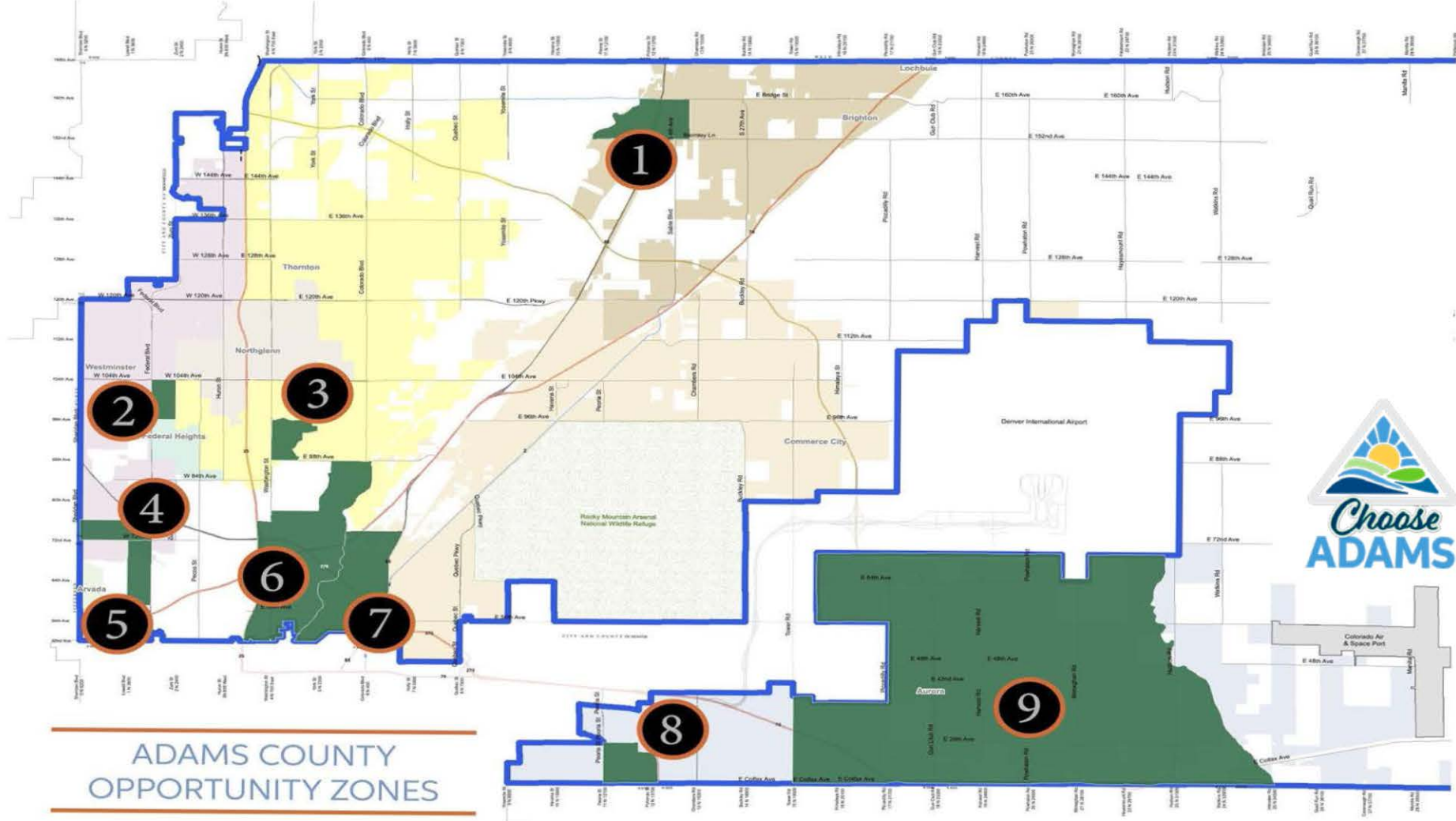


# Why Should You Care?

As a Community Member?  
As a Potential Investor?

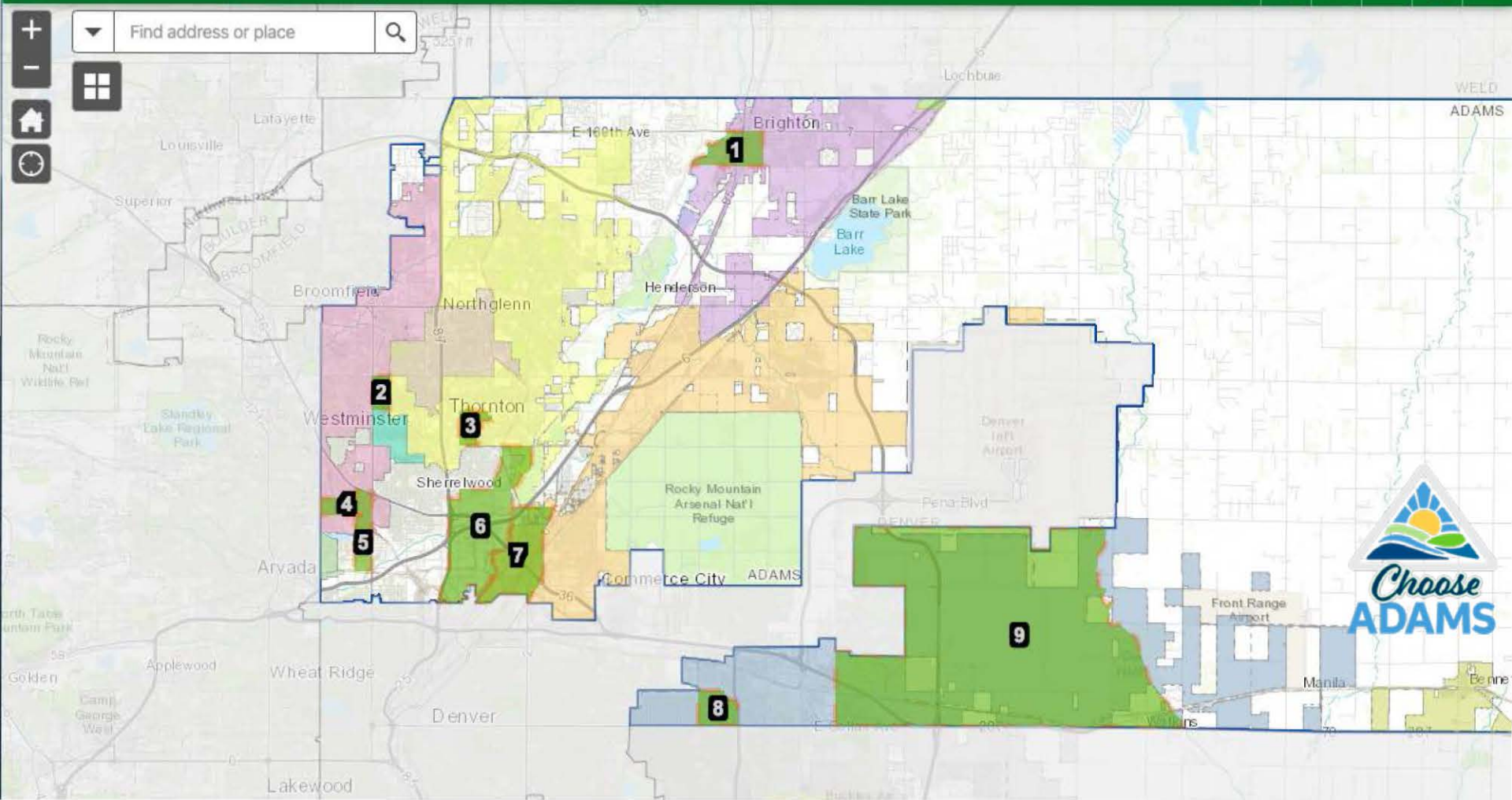
1. Opportunity & Impact in community
2. Investments are going to under-developed and distressed communities across the U.S.
3. Defer taxes on original capital gain until end of 2026
4. Reduce your taxes by up to 15% by investing for at least 7 years
5. Completely eliminate tax on new capital gain after 10 years
6. Provides investors with money that would normally go to the IRS





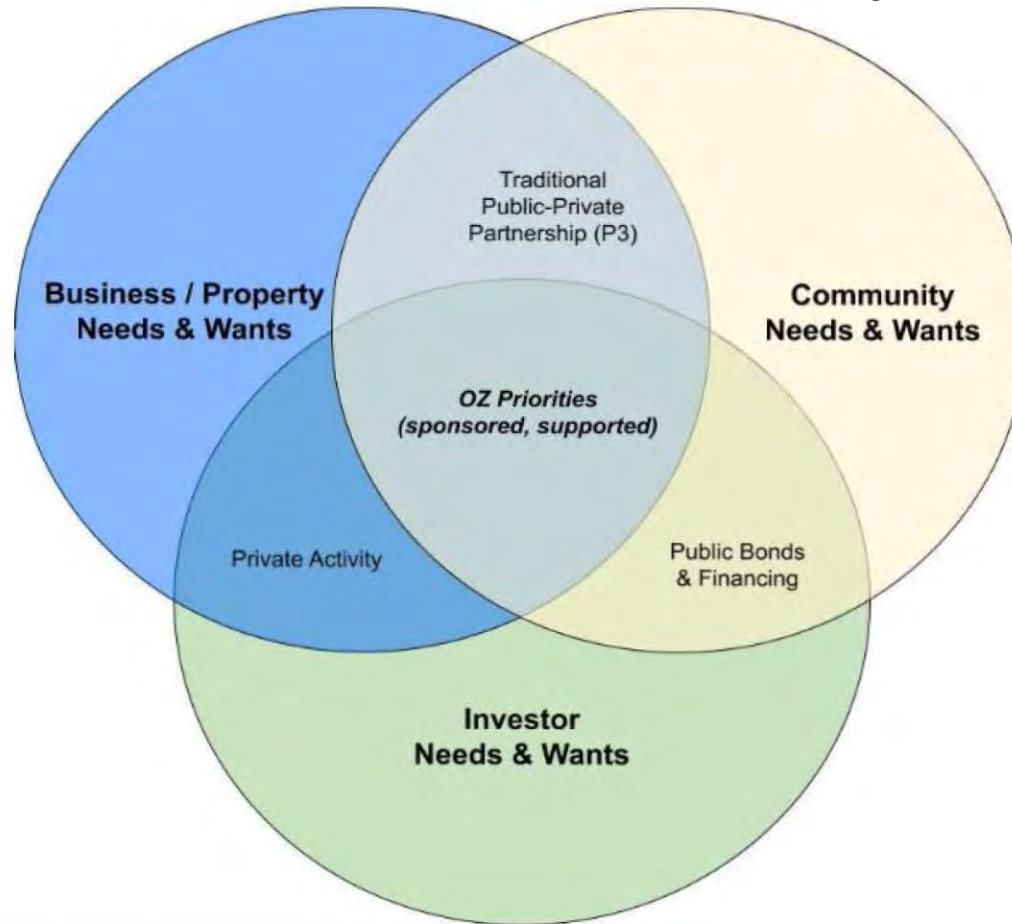
Map navigation controls: zoom in (+), zoom out (-), home, and a circular icon.

Find address or place





# Intersection of Different Community Interests



# Investors

- Class A Investors
  - Have 180 days to identify a Qualified Opportunity Fund to place tax-liable capital gains after a sales transaction
- Class B Investors
  - An investor using capital not subject to capital gains tax liability
  - Capital is invested directly into the qualified business or project
  - Capital is not assessed at the Qualified Opportunity Fund level





# Community & Business Needs & Wants

- Support residents to live, work, and play in Adams County
- Ensuring our work is supportive of unique communities and is appropriate for each area
- Work with communities to include input and support development
- Longer-term overall economic development and community support of Opportunity Zones in Adams County
- A rising tide floats all boats - this includes ADCO jobs for ADCO residents, mitigation of displacement, supporting a living wage, and ensuring our work supports communities
- Understanding what types of development have the best R.O.I. with time constraints in mind



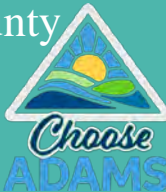
# Potential Incentives

- Infrastructure
- Roads, water, sewer, curb, and gutter
- Enterprise Zones
- Fee waivers for costs - i.e. permitting
- Property tax rebates
- Urban renewal
- Expedited planning process
- Access to utilities
- Metropolitan district
- TIFs



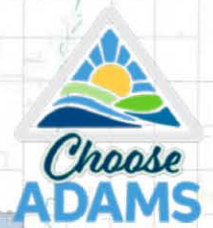
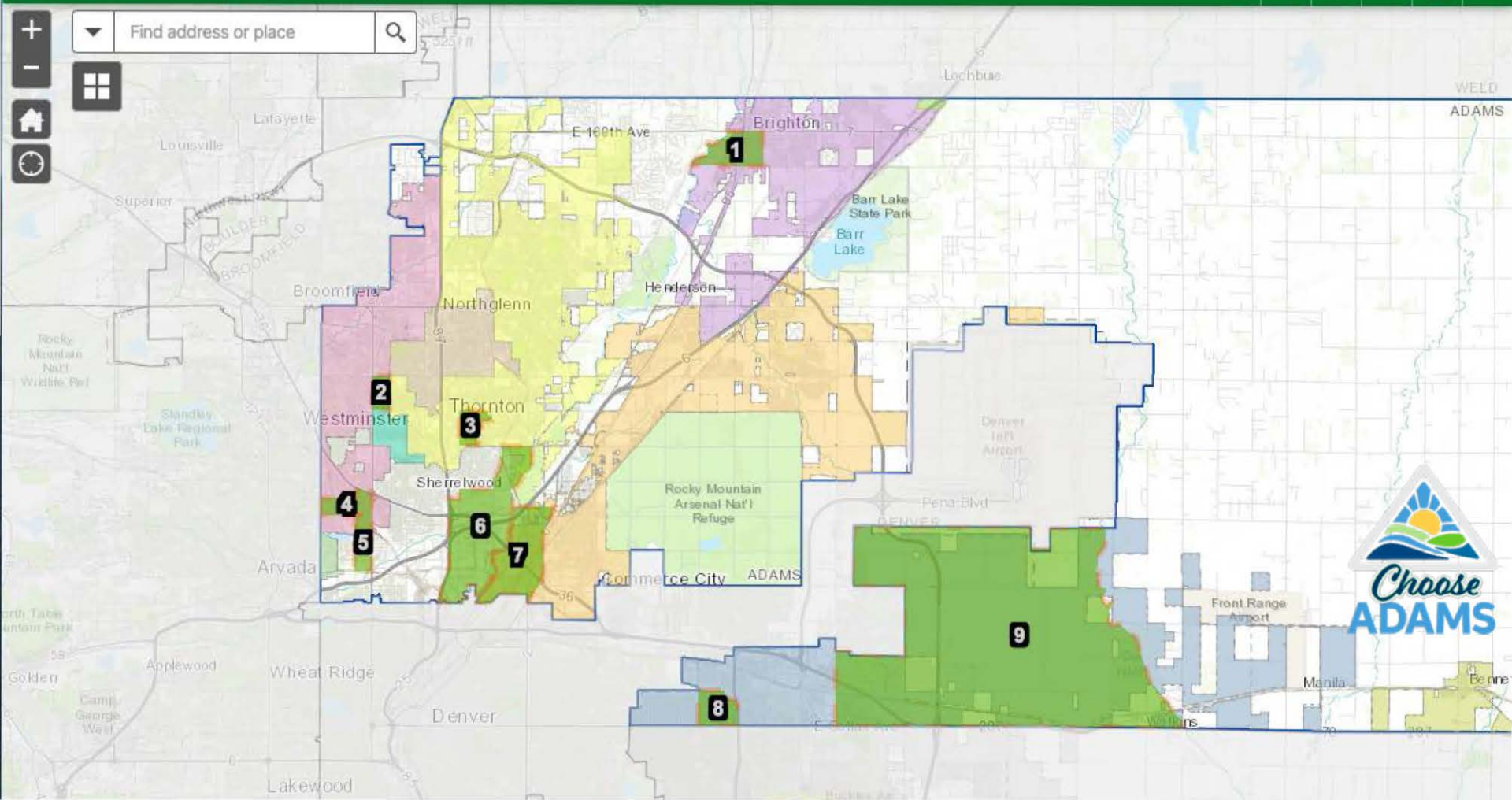
# ChooseAdams.org

- Site run by Adams County
- Promote economic development and capitalize on Opportunity Zones benefits
- Integrated with The Opportunity Exchange portal
- Interactive web map
- Allows investors and developers to answer their GIS-related data questions about specific areas of Adams County



Map navigation controls: zoom in (+), zoom out (-), home, full screen, compass

Find address or place



# The Opportunity Exchange

- Web-based platform to bring investors and developers together in order to capitalize on Opportunity Zones
- Developers post projects
- Investors can browse projects
- Investors can contact developers
- County directs and controls our information
- Portal is part of Choose Adams





**Project Sponsor**

## **Have a project that needs investment?**

- List projects in minutes - our easy-to-use intake form walks you through the process quickly
- Expand your audience with our national network of partners

**LIST A PROJECT**



**Investor**

## **Looking to invest in OZs?**

- Browse with confidence - our listings are verified through community partners
- Find projects that check your boxes and do good for the community

**SEE PROJECTS**



**Community Developer**

## **Involved in community development?**

- Showcase your community to a national audience
- Support local projects by integrating them into your community portfolio

**GET STARTED**

# **The Opportunity Exchange**

# Criteria for Posting a Project

**Send projects to Max Daffron -**  
[mdaffron@adcogov.org](mailto:mdaffron@adcogov.org)

- Alignment with the Task Force's core commitments, such as Adams County jobs for Adams County residents
- OZ-eligible
- Alignment with land use or future standards which are already articulated in area plans and in current zoning
- Shovel-ready within 2 years
- Potential for Incentives
- Consultation with the local economic development staff or organization



# County Commissioners

What We Need Help With

- Opportunities to present to your constituents - sign up today
- Projects
- Investors
- Help promote our press release and community outreach efforts
- Excitement!





# Examples of Planned Outreach

- Business Organizations
  - Trade Organization
  - Rotary
  - Chambers
  - Housing Conferences
  - Neighborhood Meetings
  - Adams County Summit – 4/22
  - Investment groups
  - Events hosted by task force members with their associates (banks, lawyers, investors, community organizations)
-

---

---

# Discussion

---

---



## STUDY SESSION AGENDA ITEM

<b>DATE:</b> January 14, 2020
<b>SUBJECT:</b> Briefing on Feasibility Study Related to Sales Tax Extension
<b>FROM:</b> Alisha Reis, Deputy County Manager
<b>AGENCY/DEPARTMENT:</b> County Manager's Office
<b>ATTENDEES:</b> Conor Hall (Trust for Public Land), Jim Siedlecki, Ben Dahlman, Byron Fanning, Mike Holub, Kristin Sullivan, and Gabe Rodriguez
<b>PURPOSE OF ITEM:</b> Brief the Board and gain direction for next steps in study
<b>STAFF RECOMMENDATION:</b> That the Board consider polling for added analysis

### **BACKGROUND:**

Sales taxes dedicated to open space, facilities, and road and bridge projects are scheduled to sunset in 2026 and 2028. Much of the County's preservation, recreation and capital investment programs depend upon the financial resources generated by these tax measures. As a means of determining the feasibility of extending these funding tools into the future, the County Manager's Office engaged the help of the non-profit Trust for Public Land to study the subject.

Conor Hall of the Trust for Public Land will present the findings of the report, particularly related to the open space tax, and next steps will be offered for the Board's consideration.

### **AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:**

Trust for Public Land  
County Manager's Office  
Finance  
Parks, Open Space and Cultural Arts  
Facilities and Fleet Management  
Public Works

### **ATTACHED DOCUMENTS:**

Presentation

**FISCAL IMPACT:**

Please check if there is no fiscal impact ☒. If there is fiscal impact, please fully complete the section below.

**Fund:****Cost Center:**

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
<b>Total Revenues:</b>			

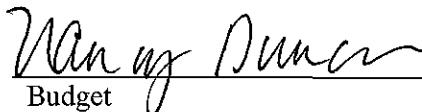
	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
<b>Total Expenditures:</b>			

New FTEs requested: ☐ YES ☒ NO

Future Amendment Needed: ☐ YES ☒ NO

**Additional Note:****APPROVAL SIGNATURES:**

Raymond H. Gonzales, County Manager

\_\_\_\_\_  
Deputy County Manager**APPROVAL OF FISCAL IMPACT:**  
Budget

# Renewing or Increasing Dedicated Conservation Funding in Adams County, CO

January 14, 2020

The logo for The Trust for Public Land, featuring a green rectangular background with the text "THE TRUST FOR PUBLIC LAND" in white, stacked vertically.

THE  
TRUST  
FOR  
PUBLIC  
LAND

# Conserving Land for People

---

The Trust for Public Land creates parks and protects land for people, ensuring healthy, livable communities for generations to come.

TPL Mission Statement

Over 340 staff working in 30 offices across the country



# Work session overview

---

- Adams County BOCC invites technical assistance
- TPL Conservation Finance – track record & trends
- Feasibility research
- Review funding options
- Possible next steps
- Questions



**Our Record: Over 600 wins, 82% Yes, \$79 billion**

---





# Adams County asks for technical assistance

Commissioners' Office  
www.adcogov.org



4450 South Adams County Parkway  
5th Floor, Suite C3000A  
Brighton, CO 80601-8204  
Phone 720.323.6100  
Fax 720.323.6943

August 23, 2019

Conor Hall, Director of Conservation Finance—Intermountain West  
The Trust for Public Land  
1410 Grant St., Suite D210  
Denver, CO 80203

Dear Mr. Hall,

By this letter, Adams County requests technical advice and assistance from The Trust for Public Land in connection with our efforts to examine the renewal of our longstanding funding for parks, trails, open spaces and land conservation.

As part of your advice and assistance, I understand you may provide feasibility research, conduct a public opinion survey and develop strategies for our consideration in renewing dedicated, ongoing sources of public funds for land conservation.

We are interested not only in the factual information that you can provide, but also your opinions and recommendations on public funding options available to us, including understanding the public's priorities and attitudes concerning land and water conservation, outdoor recreation and protection of natural areas.

Although your submissions will be directed to the attention of County Manager Raymond Gonzales, I understand that your responses to this request will be for the general use of Adams County.

This request will continue in effect for any advice you offer or presentations you submit related to such matters. In addition, we would like to take this opportunity to request that you continue to be available to provide technical advice and assistance in this area and on related matters in the future.

Thank you.

Sincerely,

A handwritten signature in cursive script, reading "Steve O'Dorisio".

Steve O'Dorisio  
Chair, Adams County Board of Commissioners

THE  
TRUST  
FOR  
PUBLIC  
LAND

# Adams County – Feasibility Research

---



- Choosing a Local Funding Strategy
- TABOR
- Conservation Funding Options
  - Sales tax overview and implementation
  - Sales Tax renewal
  - Sales Tax increase
- Successful County Extension Measures
- Election Trends and Analysis
- Appendices with ballot language examples

# Colorado Funding Mechanisms and Tax Rates

Colorado Local Land Conservation Measures, 1996-2018					
Finance Mechanism	Number of Measures	Number Passed	% Passed	Conservation Funds Approved	Total Funds Approved
Sales tax	67	55	82%	\$2,849,662,833	\$4,054,144,726
Property tax	41	31	76%	\$564,612,709	\$1,069,048,256
Bond	31	23	74%	\$403,835,000	\$497,555,000
Other*	16	11	69%	\$22,218,000	\$56,700,138
Lodging Tax	4	4	100%	\$2,970,000	\$6,907,380
<b>Total</b>	<b>159</b>	<b>124</b>	<b>78%</b>	<b>\$3,843,298,542</b>	<b>\$5,684,355,500</b>
Source: The Trust for Public Land's LandVote Database					
*Other includes an advisory measure, voted budget allocations, use taxes, occupational privilege taxes, a sales tax/property tax combination, and TABOR retain and spend authorizations.					

General Sales Tax	
County	Tax Rate
Washington	1.50%
Boulder	0.99%
Adams	0.75%
Jefferson	0.50%
Arapahoe	0.25%
Morgan	0.00%
Weld	0.00%
Source: Colorado Department of Revenue	

# Successful County Extension Measures

Colorado County Successful Conservation Tax Extensions, 2004-2019			
Jurisdiction Name	Date	Finance Mechanism	Sunset
Summit County	11/2019	Property tax	None
Eagle County	11/2018	Property tax	15 yrs
Park County	11/2018	Sales tax	10 yrs
Pitkin County	11/2016	Property tax	20 yrs
Boulder County	11/2016	Sales tax	15 yrs
Larimer County	11/2014	Sales tax	25 yrs
Gunnison County	11/2012	Sales tax	20 yrs
Arapahoe County	11/2011	Sales tax	10 yrs
Park County	11/2006	Sales tax	10 yrs
Adams County	11/2004	Sales tax	20 yrs

- Option of running renewals of .3% capital facilities sales tax and .2% transportation projects sales tax on the same ballot
  - Must adhere to single subject rule

# Potential Sales Tax Increase for Consideration

Adams County Sales Tax Revenue & Cost Estimates						
Sales Tax Rate Increase	Annual Revenue*	Revenue Retained by County (~70%)	Median HH Spending on Taxable Items**	Annual Cost per HH	Total Revenue Attributed to Resident Spending***	% Revenue Attributed to Resident Spending
0.25%	\$20,015,676	\$14,010,973	\$16,022	\$40	\$6,509,156	33%
0.30%	\$24,018,811	\$16,813,168	\$16,022	\$48	\$7,810,988	33%
0.50%	\$40,031,352	\$28,021,946	\$16,022	\$80	\$13,018,313	33%
<i>*Based on 2018 revenues of \$60 million from 0.75% sales tax (Adams County 2018 Annual Financial Report).</i>						
<i>**Assumes 25 percent of household income is spent on taxable items; median household income = \$64,087 (US Census QuickFacts).</i>						
<i>***Total revenue from resident spending based on median household spending multiplied by number of households = 162,508 (US Census QuickFacts). The remaining revenue comes from purchases of taxable items by businesses and visitors.</i>						

- Must adhere to TABOR if we opt for an increase
- There is precedent for amending allocation levels of tax revenue at the ballot
  - This can get messy (rewrite the resolution)
  - Shareback option

# Critical Steps for a Successful Ballot Measure

---

Technical Advice Request



Feasibility Research



Public Opinion Survey



Program Recommendations



Ballot Language



Campaign

# Public opinion survey

---

- Determine support for conservation funding
- Test voter priorities/benefits/specific places
- Test renewal/increase of 3 different sales taxes
- Sample ballot language
- Fiscal safeguards, accountability elements
- Best messengers & messages
- Understand other community priorities





# We translate the public interest...

---



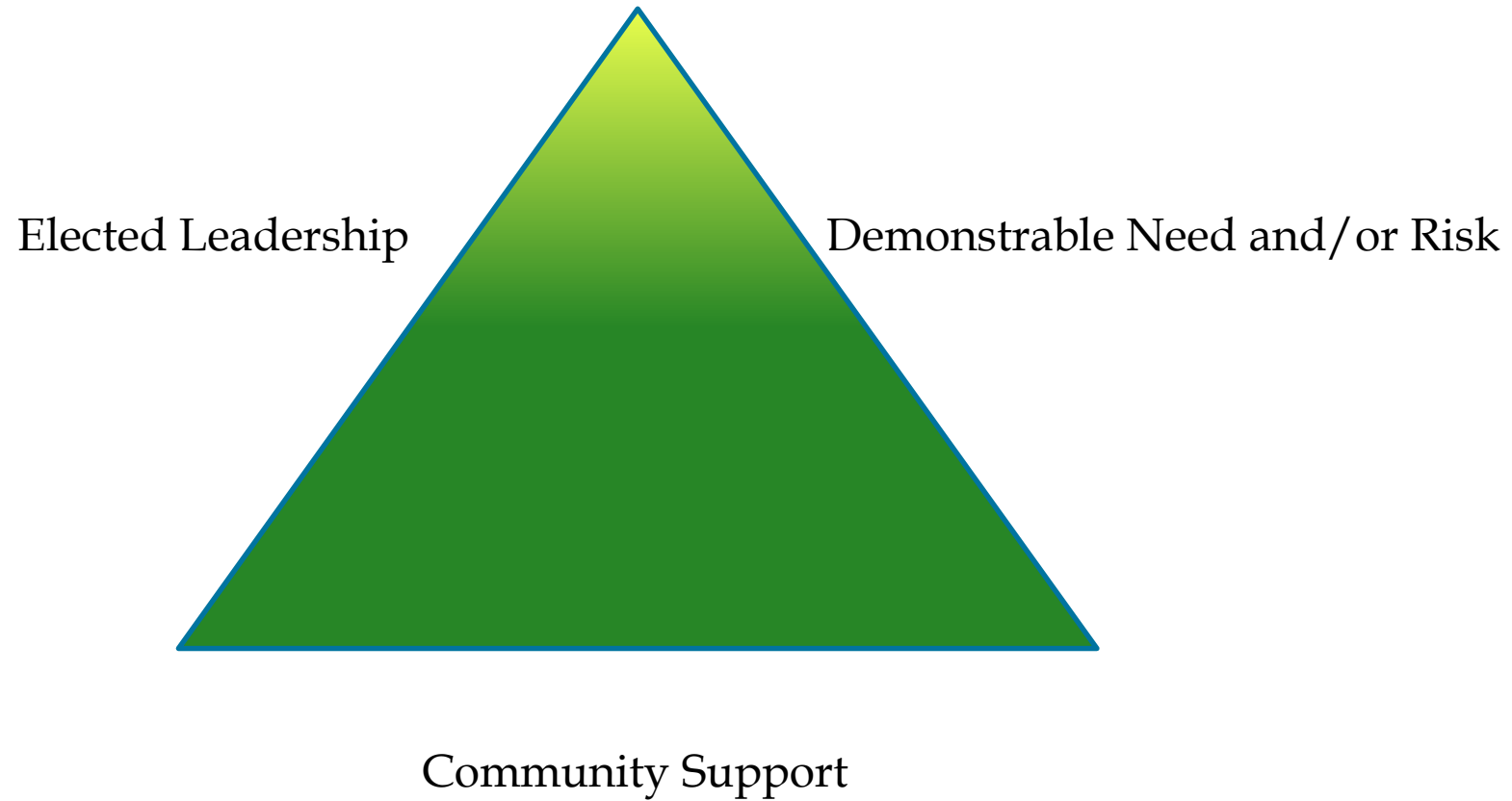
A word cloud representing various public interests. The words are arranged in a roughly circular shape and vary in size and color. The colors range from dark blue to light green. The words include: Playing fields, Playgrounds, Wildlife Habitat, Neighborhood Parks, Quality Of Life, Working Ranches And Farms, Views And Vistas, Trails For Hiking, Walking And Biking, Athletic Complexes, Water Quality And Quantity, Open Space, Historic Sites, Natural Areas, and Nature Education.

Playing fields Playgrounds Wildlife Habitat  
Neighborhood Parks Quality Of Life  
Working Ranches And Farms Views And Vistas Trails For Hiking, Walking And Biking Athletic Complexes  
Water Quality And Quantity Open Space  
Historic Sites Natural Areas Nature Education



# Key Ingredients for Conservation Funding

---



# Possible next steps

---

- Adams County Commissioners consider conservation needs, urgency & opportunity – January
- Public opinion survey – February/March
- Survey results presented to county work session – March/April



# Thank you for your time! Questions?

---

- For further information, please contact:
  - Conor Hall, Intermountain West Conservation Strategies Director
    - [Conor.hall@tpl.org](mailto:Conor.hall@tpl.org)

[www.tpl.org](http://www.tpl.org)