2025 Rule Implementation Resource

This resource was created by Partner Relations and Administration staff at Health Care Policy & Financing (HCPF) for the purpose of providing compliance assistance to County Directors.This resource is not all inclusive and should not be construed as legal advice on any subject matter. Counties are responsible for ensuring compliance with requirements with all federal and state laws and regulations.

# General Resources

* [County Administration and Fiscal Rule](https://www.sos.state.co.us/CCR/DisplayRule.do?action=ruleinfo&ruleId=3091&deptID=7&agencyID=188&deptName=2505&agencyName=2505%20Executive%20Director%20of%20Health%20Care%20Policy%20and%20Financing&seriesNum=10%20CCR%202505-5) effective July 1, 2025
* [Redline changes of rules](https://hcpf.colorado.gov/sites/hcpf/files/1.010%20and%201.020%20County%20Finance%20and%20Administrative%20May%202025.pdf) effective July 1, 2025
* [Memo Series](https://hcpf.colorado.gov/memo-series)
* [Templates](https://hcpf.colorado.gov/me-review)
* [Country relations Inbox](mailto:hcpf_countyrelations@state.co.us)
* [Country relations Rulemaking Webpage](https://hcpf.colorado.gov/county-rulemaking)

## Important Implementation Dates

* July 1, 2025 Rules Effective
  + January 1, 2027 1.020.11 County Department Collaborative Agreements
  + July 1, 2026 1.020.4.2.b Termination of Employees Access to State-owned Information Technology
* Salesforce Escalation Roll Out Dates
  + Cohort 1 - October 2025
  + Cohort 2 - November 2025
  + Cohort 3 - December 2025
  + Cohort 4 - January 2026
  + Cohort 5 - February 2026
  + Cohort 6 - March 2026
  + Cohort 7 - April 2026

## Ongoing Due Dates

* County Board must submit previous year’s budget and message by January 31st as set forth in C.R.S. § 29-1113
* If your county expends $1 million in federal funds, submit your Single Audit or the HCPF exemption form to HCPF no later July 1.
* Every two years beginning January 1, 2027 submit to HCPF a certification that the County’s merit system meets requirements in rule.

[HCPF Implementation Tracker](https://docs.google.com/spreadsheets/d/1R1yMZfG-aUxdN0EDZpPXy6wfWVDHaIB6TZmhD2t5MR8/edit?usp=sharing) (expected release for memos and templates etc…)

2025 Rule Implementation Check List

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| **Quarter** | **Rule** | **County Action Needed** | **Status** | **Notes** |
| --- | --- | --- | --- | --- |
| **Q1 (July- Sept 25)** | **1.010.2 Purpose and Scope** | Review updated Medicaid Administrator memo,update internal policies to reflect the change in guidance (This memo will be discussed in the August Directors calls) |  |  |
| **Q1 (July- Sept 25)** | **1.020.8 Civil Rights Procedures** | Once released review updated Language Access memo, Update internal policies to reflect the change in guidance. |  |  |
| **Q1 (July- Sept 25)** | **1.020.9. Customer Service** | Review updated requirements for customer service. Ensure office hours are posted. Ensure access to eligibility and enrollment services through those modalities required by the federal government and the State Department. Update internal policies as needed to ensure compliance |  |  |
| **Q1 (July- Sept 25)** | **1.020.11 County Department Collaboration with External Entities to Facilitate Eligibility and Enrollment** | Review Hospital/County Service Area List, determine how or if it will guide your outreach efforts. |  |  |
| **Q1 (July- Sept 25)** | **1.020.11 County Department Collaboration with External Entities to Facilitate Eligibility and Enrollment** | Review collaboration template, and implement as needed. |  |  |
| **Q1 (July- Sept 25)** | **1.020.11 County Department Collaboration with External Entities to Facilitate Eligibility and Enrollment** | Review cost sharing template, and implement as needed. |  |  |
| **Q1 (July- Sept 25)** | **1.010.14 Expenditures And Allowable Costs** | Document how you will and when you will request preapproval for items such as cost sharing, program income, capital expenditures, and MA fundraising in the Accounting and Fiscal Internal Control Plan |  |  |
| **Q1 (July- Sept 25)** | **1.010.16. Contracts** | Review template, and implement as needed (Contract Monitoring Guidance is posted on https://hcpf.colorado.gov/me-review) |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.4. County Personnel/Staffing Standards and Requirements** | When released, review updated Merit-Based Staffing Requirements memo, review template and implement as needed. Update internal policies to reflect the change in guidance |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.10 Communications** | When released, review the new memo on updating the contact list. Update internal policies to reflect new guidance |  |  |
| **Q2 (Sept- Nov 25)** | **1.010.3 Board of County Commissioners** | Ensure county has a procedures for signature authority, creation of contract/agreement policies/procedures, financial statement and reporting responsibility and appointment, record retention responsibilities, county-wide function responsibility |  |  |
| **Q2 (Sept- Nov 25)** | **1.010.4 Financial and Budgetary Responsibilities of the County Department Director** | Review requirements for how the Director must notify HCPF if they will have an over expenditure of their Medical Assistance appropriation. Should that occur remember to email [HCPF\_countyrelations@state.co.us](mailto:HCPF_countyrelations@state.co.us) |  |  |
| **Q2 (Sept- Nov 25)** | **1.010.7. General Ledger** | Ensure qualified staff use the General Ledger (GL) for accounting and financial reporting and keep GL in balance (i.e. double-entry accounting, support GL with subsidiary ledgers, post to GL timely, and enter budget) |  |  |
| **Q2 (Sept- Nov 25)** | **1.010.8. Financial Statement Reporting** | Ensure policies reflect requirements of financial statement reporting according to GAAP, are timely, and with full disclosure. |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.3. County Department Director Administrative Responsibilities** | Review the new MAP memo. Update policies to establish internal controls, designate MAP owners, document internal processes for performance management, and train staff on performance management. |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.2. County Board of Social/Human Services Administrative Responsibilities** | Ensure County Board are aware of the requirement to notify the Department within 5 days of a new director beginning work. |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.3. County Department Director Administrative Responsibilities** | Update COOP plan to align with new requirements in rule. |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.4. County Personnel/Staffing Standards and Requirements** | Review requirements for record retention and update policies to reflect new requirements. |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.9. Customer Service** | Establish and document a formal customer relations process that can be utilized by members, providers and advocates to attempt to resolve concerns that come up as another method to find resolution. Review requirements in rule to ensure compliance. |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.9. Customer Service** | Once updated, review updated Escalations memo, update internal policies to reflect new requirements. |  |  |
| **Q2 (Sept- Nov 25)** | **1.020.13 Audits, Quality Assurance, and Reviews by the State Department** | Review training materials to ensure county created training are inline with new requirements. |  |  |
| **Q2 (Sept- Nov 25)** | **1.010.9. Accounting and Fiscal Internal Controls** | Make a list of persons with signature authority, including what area and up to what amount. Include this list in the Accounting and Fiscal Internal Control Plan. |  |  |
| **Q2 (Sept- Nov 25)** | **1.010.9. Accounting and Fiscal Internal Controls** | Safeguard assets with appropriate access and document separation of duties in the required Accounting and Fiscal Internal Control Plan |  |  |
| **Q2 (Sept- Nov 25)** | **1.010.14 Expenditures And Allowable Costs** | Document how you will determine reasonableness such as how you will determine market rent in Accounting and Fiscal Internal Control Plan |  |  |
| **Q2 (Sept- Nov 25)** | **1.010.9. Accounting and Fiscal Internal Controls** | Establish and update written Pcard programpolicies include it in your Accounting and Fiscal Internal Control Plan |  |  |
| **Q3 (Dec 25- Mar 26)** | **1.010.3 Board of County Commissioners** | Ensure County Board submit budget and message by January 30th as set forth in C.R.S. § 29-1-113 |  |  |
| **Q3 (Dec 25- Mar 26)** | **1.010.16. Contracts** | Ensure you have documented Board authority to provide advance payment for goods/services. Incorporate this into the Accounting and Fiscal Internal Control Plan |  |  |
| **Q3 (Dec 25- Mar 26)** | **1.010.16. Contracts** | Review contract minimums, ensure this is incorporated into your Accounting and Fiscal Internal Control Plan |  |  |
| **Q3 (Dec 25- Mar 26)** | **1.010.16. Contracts** | Determine if your County has subrecipients, if so ensure you have a documented subrecipient plan. |  |  |
| **Q3 (Dec 25- Mar 26)** | **1.010.16. Contracts** | Categorize all contracts by risk. County legal rep shall review high risk contracts for compliance with federal, state, executive orders, contract authority/delegation, and signature. Incorporate this process into your Accounting and Fiscal Internal Control Plan |  |  |
| **Q4 (April-June 26)** | **1.010.9. Accounting and Fiscal Internal Controls** | Ensure use of consecutively numbered receipt book, restrictive check endorsement, daily deposits, maintain list of monies received (to be used in deposit reconciliations with the Treasurer). Ensure these procedures are included in your Accounting and Fiscal Internal Control Plan |  |  |
| **Q4 (April-June 26)** | **1.010.9. Accounting and Fiscal Internal Controls** | Ensure the county reconciles reimbursements between statewide systems, CFMS, and the County accounting system. Ensure your process is incorporated in the Accounting and Fiscal Internal Control Plan |  |  |
| **Q4 (April-June 26)** | **1.010.10. Balance Sheet Accounts** | Establish and maintain the Human Services fund, reconcile cash and warrants, account for stale checks or non-reimbursements. Ensure your process is incorporated in the Accounting and Fiscal Internal Control Plan |  |  |
| **Q4 (April-June 26)** | **1.010.11. Accounts Receivable** | Ensure you record A/R and interest if assessed, bill monthly, maintain an aged receivable report, refer to collections. Ensure your Accounting and Fiscal Internal Control Plan reflects this practice. |  |  |
| **Q4 (April-June 26)** | **1.010.12. Fixed Assets** | Ensure your Accounting and Fiscal Internal Control Plan reflects the way you will maintain federal identity and perform physical inventory including donations/leased items at least every two years. Also include how you will get prior written approval for encumbering and disposition. |  |  |
| **Q4 (April-June 26)** | **1.010.13. Revenue** | Ensure your Accounting and Fiscal Internal Control Plan reflects this practice to collect, apportion, deposit taxes and misc. cash, donations, and gifts |  |  |
| **Q4 (April-June 26)** | **1.010.14 Expenditures And Allowable Costs** | Review guidance on 100% time reporting i.e. 2 CFR 200.430(g) requires accurate records reporting actual work done, not common supportive. |  |  |
| **Q4 (April-June 26)** | **1.010.14 Expenditures And Allowable Costs** | Ensure your county codes directly to enhanced Medicaid activities instead of CFMS RMS cost pools. If necessary document this practice. |  |  |
| **Q4 (April-June 26)** | **1.010.14 Expenditures And Allowable Costs** | Ensure compliance with GAAP, including documentation to support expenditures, prior spending approval i.e. requisition, PO, and receiving of goods/services documentation, documenting and controls of employee wages/benefits and personnel actions, training reimbursements. Once posted, review the tool developed by HCPF. |  |  |
| **Q4 (April-June 26)** | **1.010.15. Procurement** | Update existing policies on bid threshold. Review of FFATA and suspension and debarment requirements. |  |  |
| **Q4 (April-June 26)** | **1.010.17. Travel** | Establish a travel policy and expense form (if you do not already have one). Incorporate this into your Accounting and Fiscal Internal Control Plan |  |  |
| **Q4 (April-June 26)** | **1.010.18. Office Space** | Document allocation of office space based on square foot used or other reasonable and documented method (some Counties use FTE). Incorporate this into your Accounting and Fiscal Internal Control Plan |  |  |
| **Q4 (April-June 26)** | **1.010.18. Office Space** | Review when capital interest is permissible. |  |  |
| **Q4 (April-June 26)** | **1.010.18. Office Space** | Review options for leasing non-County owned property and office space exclusions. |  |  |
| **Q4 (April-June 26)** | **1.010.19. Cost Accounting** | **If a large county:** submit an indirect cost proposal to cognizant agency. **If small/medium County:** must have a cost allocation plan to receive indirect federal funds. |  |  |
| **Q4 (April-June 26)** | **1.010.22. Single Audit by an Independent Certified Public Accountant** | If your county expends $1 million in federal funds, ensure you have a single audit. Submit your Single Audit or the HCPF exemption form to HCPF no later than seven months following the end of fiscal year. Three month extension available through Colorado State Auditor. |  |  |
| **Q4 (April-June 26)** | **1.020.4. County Personnel/Staffing Standards and Requirements** | Review New Operation Manual, update internal policies and procedures to reflect new guidance |  |  |