



COLORADO

Department of Health Care
Policy & Financing

303 E. 17th Ave. Suite 1100
Denver, CO 80203

STATEMENT OF ADOPTION

Friday, May 9, 2025

To: Rachel Reiter, Policy, Communications and Administration Office Director

From: Kim Bimestefer, Executive Director of the Colorado Department of Health Care Policy and Financing

Re: Statement of Adoption - Executive Director Rules
10 CCR 2505-5 1.010 County Finance and Accounting
10 CCR 2505-5 1.020 County Administrative

Pursuant to the Administrative Procedure Act, Title 24, Article 4, of the Colorado Revised Statutes, and Section 25.5-1-108, C.R.S., I, Kim Bimestefer, Executive Director of the Colorado Department of Health Care Policy and Financing, promulgate the following rules to become effective on July 1, 2025

New Permanent Rules - Adopted as presented at Executive Director Rulemaking Hearing convened on April 30, 2025

1.010 FINANCE AND ACCOUNTING: The following subsections have been adopted as presented.

- 1.010.2 Purpose and Scope
- 1.010.3 Board of County Commissioners
- 1.010.4 Financial and Budgetary Responsibilities of the County Department Director
- 1.010.5 County Treasurer
- 1.010.6 Chart of Accounts
- 1.010.7 General Ledger
- 1.010.8 Financial Statement Reporting
- 1.010.9 Accounting and Fiscal Internal Controls
- 1.010.10 Balance Sheet Accounts
- 1.010.11 Accounts Receivable
- 1.010.13 Revenue
- 1.010.14 Medical Assistance Expenditures And Allowable Versus Unallowable



- Costs
- 1.010.15 Procurement
- 1.010.16 Contracts
- 1.010.18 Office Space
- 1.010.19 Cost Accounting
- 1.010.20 Random Moment Sampling
- 1.010.21 Countywide Cost Allocation Plan
- 1.010.22 Single Audit by an Independent Certified Public Accountant
- 1.010.23 Audits by the Colorado Department of Health Care Policy and Financing
- 1.010.24 Confidentiality

1.020 COUNTY ADMINISTRATIVE: The following subsections have been adopted as presented.

- 1.020.1 Purpose and Scope
- 1.020.3 County Department Director Administrative Responsibilities
- 1.020.4 County Personnel/Staffing Standards and Requirements
- 1.020.5 Colorado Department of Health Care Policy and Financing Statewide Automated Systems
- 1.020.7 Non-Discrimination
- 1.020.10 Communications
- 1.020.13 Audits, Quality Assurance, and Reviews by the State Department
- 1.020.14 Non-Compliance Findings and Action Plan Processes
- 1.020.15 Sanctions

New Permanent Rules - Amended and Adopted

1.010 FINANCE AND ACCOUNTING: The following subsections have been adopted with the amendments indicated.

- 1.010.1 All definitions are adopted as presented, except the definition of “Business Process Standards,” which is not adopted based on public comment and testimony
- 1.010.12 Fixed Assets is adopted with the amendments indicated due to technical correction
- 1.010.17 Travel is adopted with amendments indicated based on public comment

1.020 COUNTY ADMINISTRATIVE: The following subsections have been adopted with the amendments indicated.

- 1.020.2 County Board of Social/Human Services Administrative



- Responsibilities is adopted as presented, except that subsection 1.020.2.1.b.5 is deleted based on public comment and testimony
- 1.020.6 Confidentiality is adopted with the amendments indicated based on public comment
- 1.020.8 Civil Rights Procedures is adopted as presented, except that subsections 1.020.8.1.f.iii and 1.020.8.1.f.iv are deleted based on public comment and testimony
- 1.020.9 Customer Relations Process is adopted with the amendments indicated based on public comment
- 1.020.11 County Department Collaboration with External Entities to Facilitate Eligibility and Enrollment is adopted with the amendments indicated based on public comment and testimony
- 1.020.12 State Department Oversight of County Department Compliance with Medical Assistance Program Requirements is adopted with the amendments indicated due to technical correction

New Permanent Rules - Postponed

- 1.010.1 Within the Definitions section, the definition of “Business Process Standards” is deleted based on public comment and testimony and instead will be addressed in Executive Director Rulemaking with a rule effective date of September 1, 2025.
- 1.020.2 Section 1.b.5, County Board of Social/Human/Social Services Administrative Responsibilities, “Business Process Standards” section, is deleted based on public comment and testimony and instead will be addressed in Executive Director Rulemaking with a rule effective date of September 1, 2025.

New Permanent Rules - Rejected

- 1.020.8.1.f.iii Civil Rights Procedures, qualification of interpreters is rejected based on public comment and testimony
- 1.020.8.1.f.iv Civil Rights Procedures, subject matter expertise of translators is rejected based on public comment and testimony

For questions regarding this Statement of Adoption, please contact us at hcpf_countyrelations@state.co.us.

