

Colorado Opioid Abatement Council (COAC)
Expenditure Data Reporting Policy

I. Purpose

This policy provides guidance from the Colorado Opioid Abatement Council (COAC) to recipients of Opioid Funds regarding expenditure reporting.

Article 1
Policy Summary and Definitions

II. Executive Summary

The Colorado Opioid Memorandum of Understanding (MOU) requires all recipients of Opioid Funds to provide expenditure data to the Colorado Opioid Abatement Council (COAC) on an annual basis.

The State, Participating Local Governments, Regions, and Infrastructure Share Recipients must submit annual expenditure data in a format determined by the COAC. These expenditure reports must include a description, amount, vendor or source, Approved Purpose, and date for each expenditure. ¹

The COAC will publish all expenditure data on the public dashboard to promote transparency and awareness of the impact of the Opioid Funds. The COAC will be available to provide further instruction and guidance, as needed, for these expenditure reports.

This policy is intended to be consistent with, and controlled by, the terms of the MOU. Nothing in this policy shall supersede the terms of the MOU or relieve any Party from any obligations set forth in the MOU.

III. Definitions

Unless otherwise defined here, all Definitions in the MOU are hereby incorporated into this Policy.

1. “Approved Purposes” shall have the same meaning as set forth in Section A(1) of the MOU.
2. The “Colorado Opioid Abatement Council” or “COAC” is the “General Abatement Fund Council,” or any committee or subcommittee thereof, as described in Section C of the MOU.

¹ The State, Participating Local Governments, Regions, or Infrastructure Share Recipients, at their discretion, may impose additional or supplemental reporting requirements as a condition to releasing their share of any Opioid Funds. This policy does not apply, and the COAC has no authority over, any additional or supplemental reporting requirements the State, Regions, Participating Local Governments, or Infrastructure Share Recipients may impose.

3. “MOU” shall mean the Colorado Opioids Settlement Memorandum of Understanding executed by Attorney General Philip J. Weiser on behalf of the State of Colorado on August 26, 2021 and subsequently executed by Participating Local Governments.
4. “Opioid Funds” shall have the same meaning as set forth in Section A(7) of the MOU.
5. “Participating Local Government(s)” shall have the same meaning as set forth in Section A(9) of the MOU.
6. “Point of Contact” shall have the meaning set forth in Section IV below.
7. “Infrastructure Share Recipients” shall mean those entities that receive Opioid Funds from the Statewide Infrastructure Share in accordance with Section G of the MOU.
8. “Region” shall have the same meaning as described in Section F of the MOU.
9. The “State” shall have the same meaning as set forth in Section A(14) of the MOU.

Article 2

Requirements and Guidance

IV. Expenditure Reporting Procedure

Expenditure reports must be submitted annually to the COAC by the State, Participating Local Governments, Regions, and Infrastructure Share Recipients in a format and by a deadline determined by the COAC.

The State, Participating Local Governments, and Infrastructure Share Recipients shall designate a Point of Contact from their jurisdiction who will submit the required expenditure report on behalf of their jurisdiction. Regional Fiscal Agents, as described in Section F of the MOU, shall designate the Point of Contact on behalf of their Region(s).

Points of Contact must provide updated contact information in writing to the COAC as necessary. The COAC will be available to provide further instruction and guidance, as needed, on the requirements and the processes to submit expenditure reports.

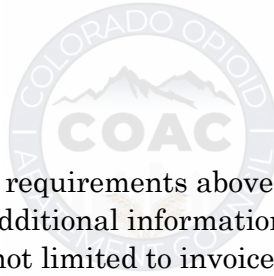
V. Annual Expenditure Reporting Periods

Annual expenditure reporting shall include all funds expended in the previous calendar year (January 1st through December 31st), except for the first expenditure report due in 2024 which shall include expenditure data from October 1, 2022 to December 31, 2023.

VI. Expenditure Data Requirements

Points of Contact shall include the following information, at a minimum, for each expenditure in their annual reports to the COAC:

- Name/Description of Expenditure
- Expenditure Amount
- Vendor/Source
- Approved Purpose



- Date of Expenditure

In addition to the expenditure data requirements above, Points of Contact may submit supporting documentation and/or additional information for each expenditure. Supporting documentation may include but is not limited to invoices, contracts, statements of work, and written explanations. The COAC may request supporting documentation and/or additional information about a jurisdiction's expenditure reports, as needed and permitted by the MOU.

VII. Unexpended Funds Reporting

The State, Participating Local Governments, Regions, and Infrastructure Share Recipients are not required to expend all allocated funds on an annual basis.

The State, Participating Local Governments, Regions, and Infrastructure Share Recipients must report the amount of all unexpended Opioid Funds and provide a brief explanation when submitting annual reporting.

VIII. Infrastructure Share Reporting Requirements

The COAC may require Infrastructure Share Recipients to provide more frequent and/or more detailed expenditure reporting.

Any reporting requirements for Infrastructure Share Recipients shall be determined and agreed to by the recipient prior to the receipt of Opioid Funds from the Infrastructure Share.

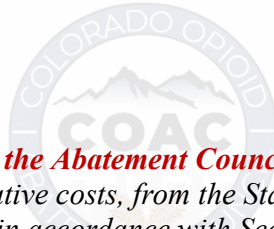
Article 3 Governing Language

Governing Language from the Colorado Opioid Settlement Memorandum of Understanding

Section C(4)(c)

Transparency: The Abatement Council shall operate with all reasonable transparency and operate in a manner consistent with all Colorado laws relating to open records and meetings regardless of whether the Abatement Council is otherwise obligated to comply with them.

- The Abatement Council shall develop a centralized public dashboard or other repository for the publication of expenditure data from any Party or Regional Council that receives Opioid Funds in accordance with Sections (D)-(G).***



Section D(3)

On an annual basis, as determined by the Abatement Council, the State shall provide all expenditure data, including administrative costs, from the State Share to the Abatement Council for purposes of maintaining transparency in accordance with Section (C)(4)(c)(i). The Abatement Council may require the State to provide additional outcome-related data in accordance with Section (C)(4)(c)(ii) and the State shall comply with such requirements.

Section E(8)

On an annual basis, as determined by the Abatement Council, all Participating Local Governments shall provide all expenditure data, including administrative costs, from their allocation of the LG Share to the Abatement Council for purposes of maintaining transparency in accordance with Section (C)(4)(c)(i). The Abatement Council may require Participating Local Governments to provide additional outcome related data in accordance with Section (C)(4)(c)(ii) and all Participating Local Governments shall comply with such requirements.

Section F(10)

On an annual basis, as determined by the Abatement Council, each Regional Council's fiscal agent shall provide to the Abatement Council the Regional Council's expenditure data, including administrative costs, from their allocation of the Regional Share and certify to the Abatement Council that the Regional Council's expenditures were for Approved Purposes and complied with its 2-year plan. The Regional Council shall subject itself to an accounting at the Abatement Council's discretion.

Section G(5)

On an annual basis, as determined by the Abatement Council, any Party or Regional Council that receives funds from the Statewide Infrastructure Share shall provide all expenditure data, including administrative costs, related to any Opioid Funds it received from the Statewide Infrastructure Share and subject itself to an accounting as required by the Abatement Council. The Abatement Council shall publish all expenditure data from the Statewide Infrastructure Share in accordance with Section (C)(4)(c)(i).

Section H(1)

All Parties and Regional Councils shall maintain all records related to the receipt and expenditure of Opioid Funds for no less than five (5) years and shall make such records available for review by the Abatement Council, any other Party or Regional Council, or the public. Records requested by the public shall be produced in accordance with Colorado's open records laws. ***Records requested by the Abatement Council or another Party or a Regional Council shall be produced within twenty-one (21) days of the date the record request was received.*** This requirement does not supplant any Party or Regional Council's obligations under Colorado's open records laws.