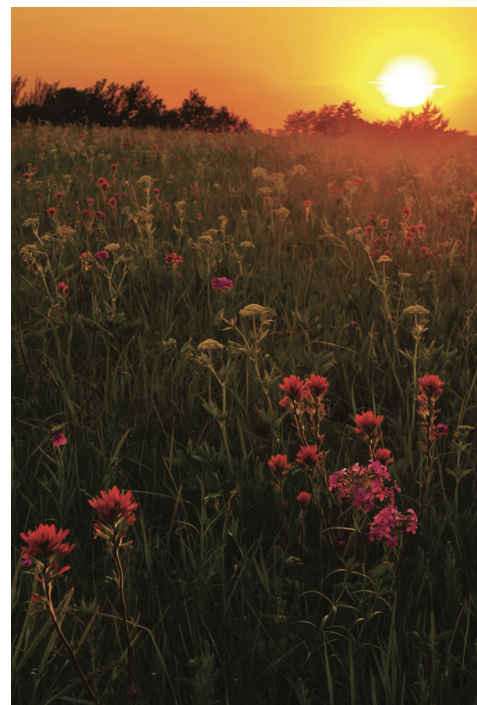


State of Colorado

Annual Report: Status of Audit Recommendations Not Fully Implemented as of June 30, 2025

Informational Report
November 2025
2550S



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OFFICE OF THE STATE AUDITOR

C O L O R A D O

Working to improve government for the people of Colorado.



OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

November 13, 2025

Members of the Legislative Audit Committee:

This report contains the status of audit recommendations that were not fully implemented by state agencies and other audited organizations as of June 30, 2025. The report was prepared pursuant to Section 2-3-103(9.5), C.R.S., which requires the State Auditor to notify the appropriate joint committee of reference, as determined pursuant to Section 2-7-203, C.R.S., when a department or state agency has not completed recommendations made by the state auditor within the time provided. The report provides the General Assembly with information on the recommendations that have not been fully implemented so that policy makers have additional information available to provide oversight and hold state agencies and other audited organizations accountable.

Kerri L. Hunter



Report Highlights

Annual Report: Status of Recommendations Not Fully Implemented as of June 30, 2025



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C O L O R A D O

Conclusion

Over the 5-year period, July 2019 through June 2024, the Office of the State Auditor (OSA) made 1,200 audit recommendations to state agencies and other audited organizations (auditees). Auditees generally agreed with our recommendations and usually implemented them by the original implementation date set by auditees. However, as of June 30, 2025, auditees had not fully implemented 69 of the recommendations that they agreed to (6 percent), and about one-fifth of those recommendations are considered high priority due to their seriousness, or because they have been unimplemented for 3 years or more.

Key Facts

- For Fiscal Years 2020 through 2024 (July 2019 to June 2024), the OSA made a total of 1,200 recommendations to auditees through financial and financial-related information technology (IT) audits, performance and IT performance audits.
- Auditees agreed to implement 98 percent of all audit recommendations made by the OSA.
- Overall, as of June 30, 2025, auditees had implemented 94 percent of the audit recommendations that they agreed to implement.
- The percentage of unimplemented audit recommendations decreased by 2 percentage points since June 30, 2024.
- Of the 69 unimplemented audit recommendations, the OSA has classified 14 of them (20 percent) as high priority due to the seriousness of the problems identified, and/or because they have been unimplemented for 3 years or more.

Background

- The OSA is an independent, nonpartisan Legislative Branch agency, with the mission to improve government for the people of Colorado.
- The OSA tracks the implementation status of all recommendations that it makes through its audits and performance evaluations of state agencies, public universities and colleges, and other political subdivisions and organizations, as required by statute.
- The purpose of this report is to provide transparency to policy makers, the public, and others responsible for holding state agencies and other audited organizations accountable for the recommendations that they have agreed to implement.
- The OSA determines the implementation status of recommendations by reviewing self-reported data from auditees and by conducting follow-up audit work as the OSA deems appropriate.



Annual Report

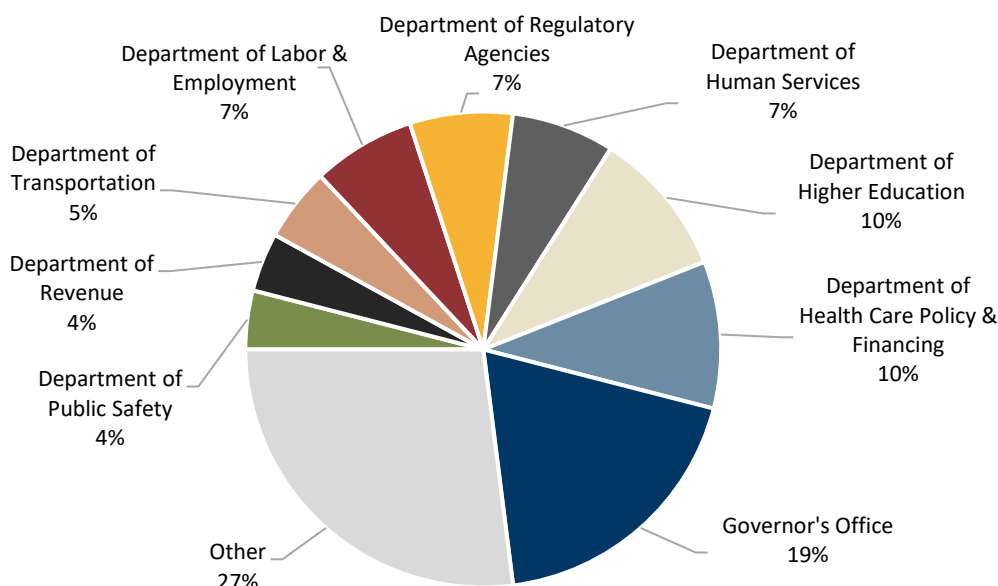
Status of Audit Recommendations Not Fully Implemented

The Office of the State Auditor (OSA) annually reports on the implementation status of recommendations from audit reports and performance evaluation reports released by the Legislative Audit Committee over the past 5 fiscal years. In this report, recommendations from our audits and evaluations are referred to collectively as “audit recommendations.” Enclosed is a summary of the status of all audit recommendations made by the OSA for Fiscal Years 2020 through 2024, that were not fully implemented by state agencies and other audited/evaluated organizations (auditees) as of June 30, 2025. This report is part of an initiative to hold state agencies and other organizations accountable for implementing the audit recommendations that they have agreed to implement, and to provide better, more transparent information to the public and policy makers [Section 2-3-103(9.5), C.R.S.].

Summary Information

From July 2019 through June 2024, the OSA made a total of 1,200 recommendations to auditees. The OSA tracks a recommendation with multiple subparts as multiple recommendations. For example, a recommendation with subparts “A” through “C” is tracked as three recommendations. Additionally, if the OSA makes a recommendation to two auditees, it is tracked as two separate recommendations. Exhibit 1 shows the percentage of total recommendations made to auditees, broken out by auditee, during the 5-year period.

Exhibit 1
OSA Recommendations by Auditee
July 2019–June 2024



Source: Office of the State Auditor's audit recommendation database.

Note: "Other" includes auditees that received less than **4 percent** of the total audit recommendations in the 5 years. These are the Departments of Agriculture, Corrections, Early Childhood, Education, Law, Legislative, Local Affairs, Military and Veterans Affairs, Natural Resources, Personnel & Administration, Public Health & Environment, Treasury, as well as the Judicial Branch, the Colorado New Energy Improvement District, Great Outdoors Colorado, Regional Transportation District, and the Statewide Internet Portal Authority.

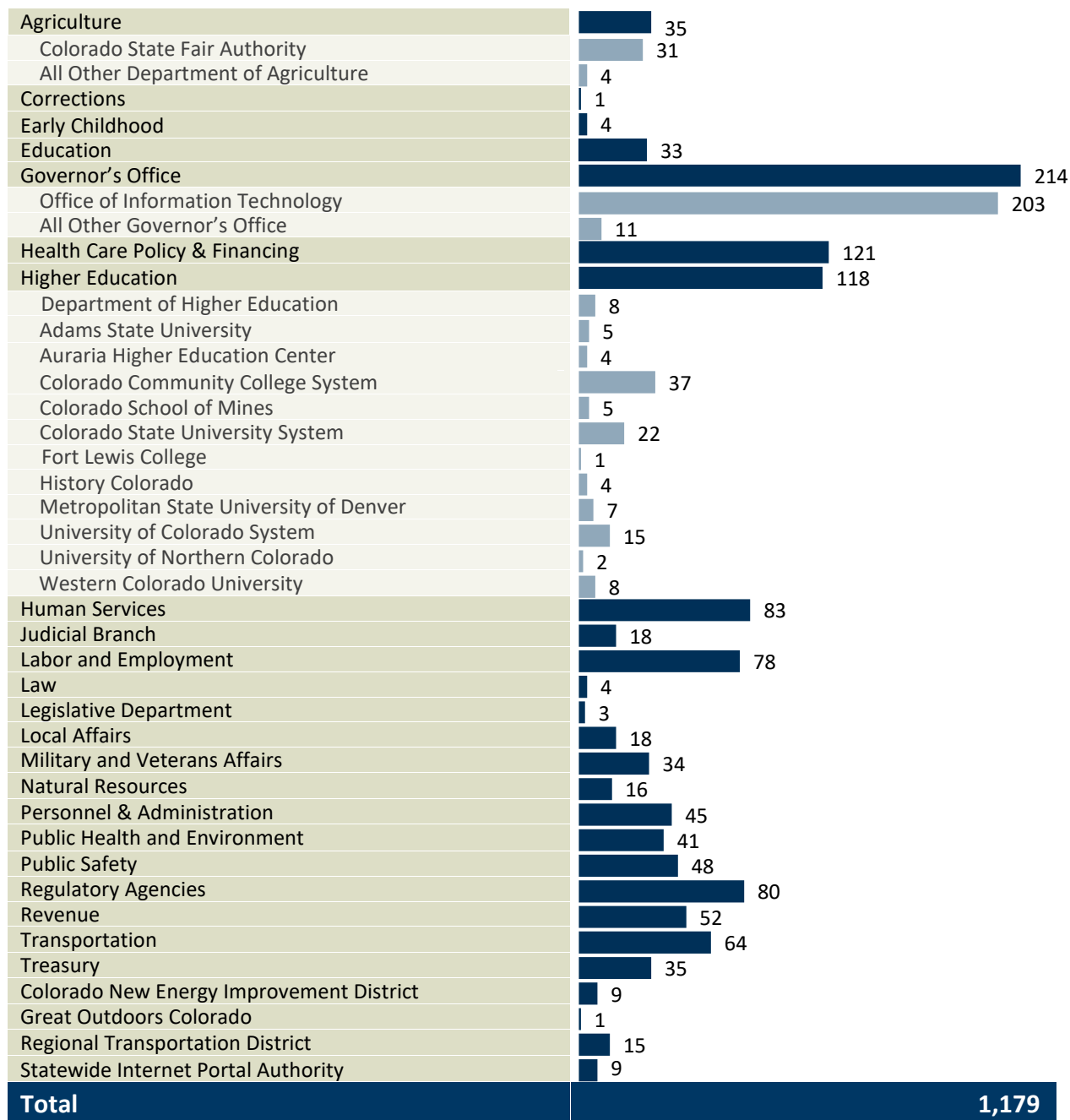
Overview of Auditee Responses

At the completion of each audit, the OSA asks the auditee to provide a written response to each recommendation. The auditee's response specifies whether it agrees, partially agrees, or disagrees with the recommendation, and describes how and when it intends to implement the recommendation. If an auditee disagrees or partially agrees with a recommendation, it must provide an explanation of its disagreement. Full auditee responses are included in the original audit reports.

During the 5-year period, July 2019 through June 2024, auditees agreed or partially agreed to implement 1,179 of the OSA's recommendations (98 percent), which are summarized in Exhibit 2.

Exhibit 2

Number of OSA Recommendations that Auditees¹ Agreed to Implement July 2019–June 2024



Source: Office of the State Auditor's audit recommendation database.

¹ Auditees that are not listed in the exhibit did not have any audit recommendations during the 5-year period.

Types of OSA Recommendations

This report includes the implementation status of all unimplemented audit recommendations that auditees have agreed or partially agreed to implement. Specifically, this report provides information on the following types of recommendations:

- **Financial and Financial-Related Information Technology (IT) Recommendations** that appeared in at least one financial audit report covering Fiscal Years 2020 through 2024 (July 2019 through June 2024), and that auditees agreed to, but had not fully implemented as of June 30, 2025. The OSA determines the implementation status for financial and financial-related IT recommendations by reviewing self-reported information from auditees and conducting follow-up audit work as deemed appropriate.

In accordance with auditing standards, the OSA classifies recommendations from financial and financial-related IT audits based on the severity of the internal control deficiencies identified by the audits. In financial audits, the deficiency levels are defined as follows:

- **Material Weakness** is the most serious level of internal control weakness, such that there is a reasonable possibility of a material misstatement to the entity's financial statements or of material noncompliance with a federal program requirement that will not be prevented, or detected and corrected, in a timely manner.
 - **Significant Deficiency** is less severe than a "material weakness," but is still a high-level internal control weakness and warrants attention by those charged with governance.
 - **Deficiency in Internal Controls** is the least serious level of internal control weakness and exists when the design or operation of a control does not allow management or employees to prevent, or detect and correct, misstatements or federal program noncompliance, in a timely manner.
 - **Not Classified/Not an Internal Control Issue** is the classification for financial and financial-related IT audit recommendations that are not classified in one of the above three categories because they do not relate to a deficiency in internal controls.
- **Performance and IT Performance Recommendations** made during Fiscal Years 2020 through 2024 (July 2019 through June 2024), which includes recommendations made in performance audit and evaluation reports, and that auditees agreed to, but had not fully implemented as of June 30, 2025. The OSA determines the implementation status for performance and IT performance recommendations by reviewing self-reported information from auditees and conducting follow-up audit work as needed.

Summary of Recommendations Not Fully Implemented

Overall, as of June 30, 2025, auditees had implemented 94 percent of the recommendations with which they originally agreed or partially agreed, meaning they had not fully implemented 6 percent of the recommendations made from July 2019 through June 2024. After the OSA makes a new recommendation to an auditee, the OSA gives them a 1-year grace period in order to implement the recommendation; therefore, the OSA reports these recommendations as implemented during the applicable grace period unless the auditee reports to the OSA that it has implemented the recommendation during that period, and auditors have determined through follow-up audit work that the recommendation was not implemented or partially implemented. Recommendations reported as unimplemented include those for which auditees have not yet reached their original implementation date but are beyond the 1-year grace period, as well as those for which auditees did not meet their original implementation date and have provided a new date.

Exhibit 3 shows the number of recommendations that were not fully implemented for each auditee as of June 30, 2024, as reported in our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, compared to the number of recommendations that were not fully implemented for each auditee as of June 30, 2025.

Exhibit 3

Comparison of Number of OSA Recommendations that Auditees¹ Agreed to Implement, but Have Not Been Fully Implemented, as of June 30, 2024 and June 30, 2025

Auditee	2024			2025		
	Financial/IT Recs	Performance/IT Recs	Total	Financial/IT Recs	Performance/IT Recs	Total
Agriculture		0	0		1	1
Governor's Office	6	70	76	7	15	22
Office of Information Technology	6	70	76	7	15	22
Health Care Policy & Financing	7	1	8	3	8	11
Higher Education	2	0	2	2	1	3
Colorado Community College System	2		2	0		0
Labor and Employment	2	2	4	6	0	6
Local Affairs		2	2		0	0
Military and Veterans Affairs		5	5		0	0
Natural Resources		1	1		0	0
Personnel & Administration	2	0	2	6	0	6
Public Health and Environment		1	1		6	6
Public Safety	1		1	1		1
Regulatory Agencies		7	7		4	4
Revenue	0	0	0	1	1	2
Treasury	1		1	0		0
Colorado New Energy Improvement District		0	0		7	7
Total	21	89	110	26	43	69

Source: Office of the State Auditor's audit recommendation database.

¹ Auditees that are not listed in the exhibit have no unimplemented audit recommendations in 2025, and had none in 2024.

High Priority Recommendations Not Fully Implemented

Of the 69 recommendations that were not fully implemented as of June 30, 2025, 14 (20 percent) are considered high priority due to the seriousness of the problems identified and/or the length of time that they have not been fully implemented since the date of the respective report. The high priority recommendations are defined in this report as follows:

High Priority Financial and Financial-Related IT Recommendations Not Fully Implemented	High Priority Performance and IT Performance Recommendations Not Fully Implemented
The OSA considers a financial or financial-related IT recommendation to be high priority if it has not been fully implemented, it is past its original implementation date, and it is (1) a “material weakness” or (2) a “significant deficiency” that has not been fully implemented for 3 years or more.	The OSA considers a performance or IT performance audit recommendation high priority if it has not been fully implemented, and it is from a report that was released 3 years ago or more.

Exhibit 4 compares the total number of recommendations that were not fully implemented and were considered high priority, broken out by auditee, as of June 30, 2024, and June 30, 2025, respectively.

Exhibit 4
Comparison of High Priority Recommendations
Not Fully Implemented as of June 30, 2024, and June 30, 2025

Auditee	Total Recs July 2019– June 2024	High Priority Recs as of June 30, 2024	High Priority Recs as of June 30, 2025
Governor’s Office of Information Technology	203	22	8
Health Care Policy & Financing	121	4	1
Higher Education	118	0	1
Labor and Employment	78	0	1
Personnel & Administration	45	2	2
Public Safety	48	1	1
Regulatory Agencies	80	2	0
Treasury	35	1	0
Total	-	32	14

Source: Office of the State Auditor’s audit recommendation database.

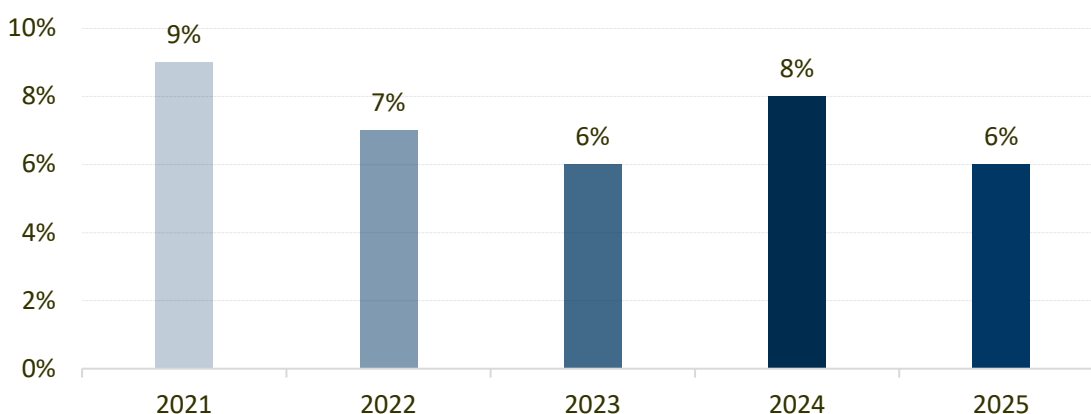
The auditee sections of this report provide additional information on the recommendations that are not fully implemented and are considered high priority as of June 30, 2025. Throughout this report, the recommendations that are considered high priority are highlighted in orange and marked with an asterisk (*).

Overall Conclusions

When considering the number of recommendations that the OSA made to auditees over the 5-year period, the summary information in this report shows that auditees generally agree with the OSA's recommendations and usually implement them by the original implementation date. Additionally, the percentage of recommendations that has not been fully implemented by auditees has decreased in 2025 compared to 2024, as shown in Exhibit 5.

Exhibit 5

Percentage of Recommendations Not Fully Implemented by Auditees Fiscal Years 2021 through 2025



Source: Office of the State Auditor's audit recommendation database.

Note: In 2021 and 2024, the percentage of recommendations not fully implemented by auditees was higher compared to other years primarily because the Governor's Office of Information Technology had more unimplemented recommendations in 2021 and 2024.

Possible Next Steps for Legislators

This report provides the General Assembly with information on the recommendations that have not been fully implemented, including those that are considered high priority, so that policy makers have additional oversight information available to hold state agencies and other audited organizations accountable. In prior years, legislators have used this report to inquire of agencies/organizations regarding their unimplemented recommendations, during Committee of Reference hearings and otherwise. For example, legislators have inquired about the following:

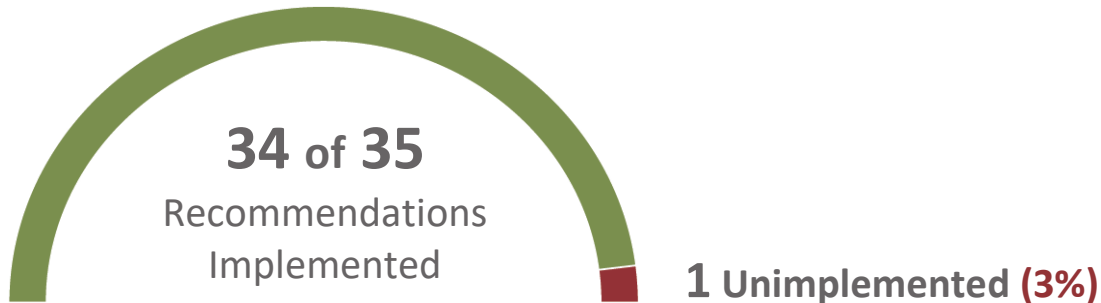
- Agencies'/organizations' specific plans for implementing the high priority recommendations.
- The reasons agencies/organizations have delayed implementing recommendations (i.e., in the appendices, the delayed recommendations have months in the "Delay" column of tables).
- Agencies'/organizations' plans for implementing the unimplemented recommendations for which the agency/organization provided new implementation dates.



Auditee Section



Department of Agriculture



From July 1, 2019 through June 30, 2024, the Department of Agriculture (Department) agreed to implement 35 audit recommendations—3 were from a financial audit and 32 were from performance audits. As of June 30, 2025, the OSA has determined that 1 of the 35 recommendations is not fully implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had no unimplemented audit recommendations.

Exhibit 6 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2025. This recommendation is not considered high priority.

Exhibit 6

Department of Agriculture

Audit Recommendation Not Fully Implemented as of June 30, 2025

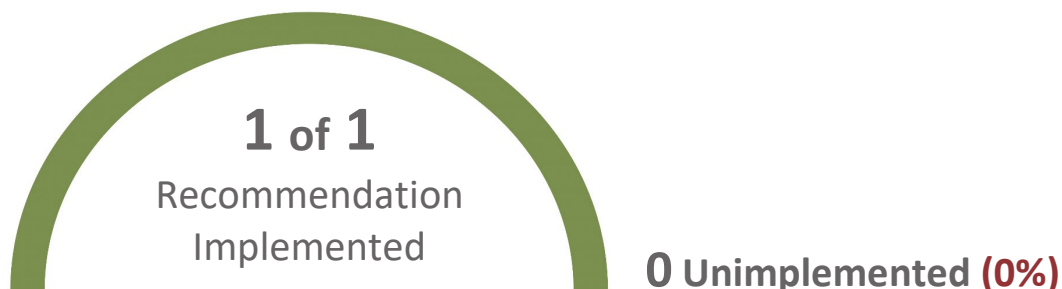
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2024, Performance Audit	1	2024	Industrial Hemp Registration Program Cash Fund	Partially Implemented	6/30/2025	6/30/2026	12	-

Source: Office of the State Auditor's audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.



Department of Corrections

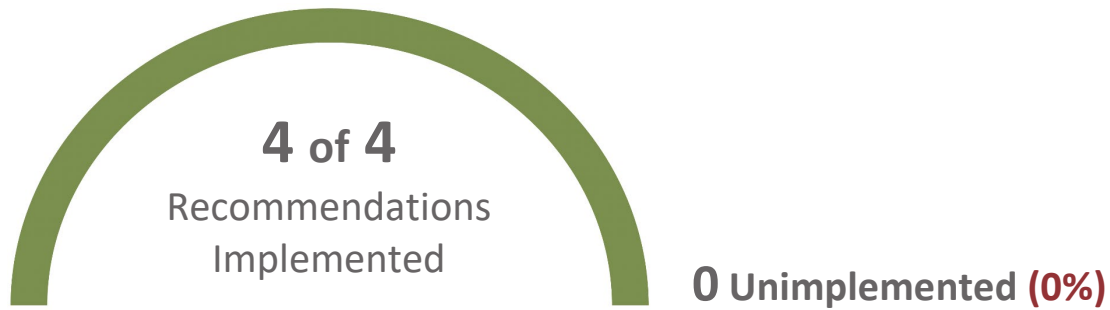


From July 1, 2019 through June 30, 2024, the Department of Corrections (Department) agreed to implement 1 financial audit recommendation. As of June 30, 2025, the OSA has determined that this recommendation has been implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department also had no unimplemented audit recommendations.



Department of Early Childhood



From July 1, 2019 through June 30, 2024, the Department of Early Childhood (Department) agreed to implement 4 audit recommendations—2 were from financial audits and 2 were from performance audits. As of June 30, 2025, the OSA has determined that none of the 4 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department also had no unimplemented audit recommendations.



Department of Education

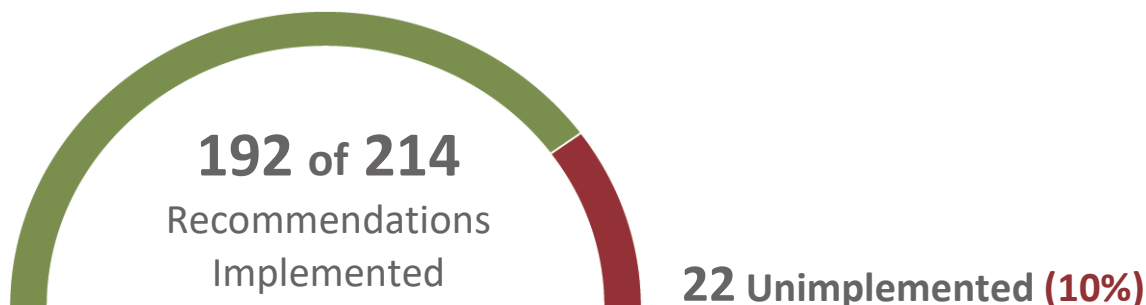


From July 1, 2019 through June 30, 2024, the Department of Education (Department) agreed to implement 33 audit recommendations—8 were from financial audits and 25 were from performance audits or information technology (IT) performance audits. As of June 30, 2025, the OSA has determined that none of the 33 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department also had no unimplemented audit recommendations.



Governor's Office



From July 1, 2019 through June 30, 2024, the Governor's Office, including the Governor's Office of Information Technology (IT), agreed or partially agreed to implement 214 audit recommendations—80 were from financial audits, which included financial-related IT audit recommendations, and 134 were from performance audits or IT performance audits or evaluations. As of June 30, 2025, the OSA has determined that a total of 22 of the 214 recommendations are not fully implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Governor's Office had 76 out of 285 audit recommendations that were not fully implemented.

Exhibit 7 summarizes the 22 audit recommendations that are not fully implemented, as of June 30, 2025. Eight of these recommendations are considered high priority and have an asterisk (*) and are highlighted in orange.

Exhibit 7

Governor's Office of Information Technology

Audit Recommendations Not Fully Implemented as of June 30, 2025

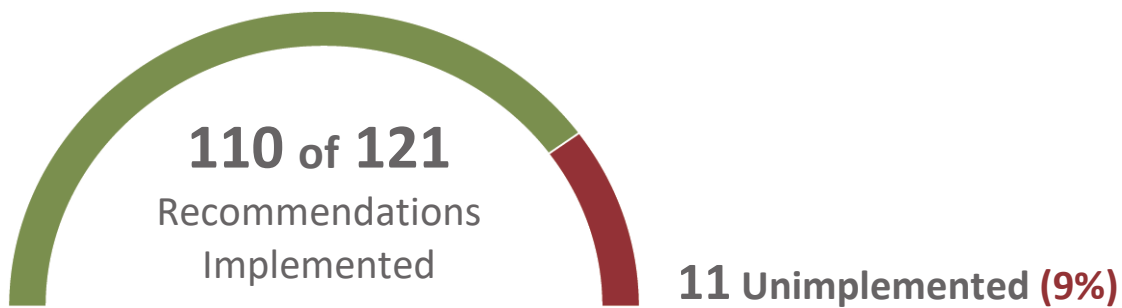
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-003B*	2024	IT System Controls	Partially Implemented	6/30/2025	12/31/2025	6	Material Weakness
	2024-003D*	2024	IT System Security	Partially Implemented	6/30/2025	12/31/2025	6	Material Weakness
	2024-003E*	2024	IT System Security	Partially Implemented	1/31/2025	12/31/2025	11	Material Weakness

Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-003F*	2024	IT System Security	Not Implemented	12/31/2024	12/31/2025	12	Material Weakness
	2024-004*	2014	IT System Security	Not Implemented	12/31/2015	1/31/2026	121	Material Weakness
	2024-006A*	2021	IT System Security	Partially Implemented	3/31/2022	7/31/2025	40	Significant Deficiency
	2024-006B*	2017	IT System Security	Partially Implemented	1/31/2020	9/30/2025	68	Significant Deficiency
Audit of Cybersecurity Resiliency, IT Performance Audit, Public Report, May 2023	1G	2023	IT Governance	Partially Implemented	6/30/2024	6/30/2025	12	-
Audit of Cybersecurity Resiliency, IT Performance Audit, Confidential Report, May 2023	3C	2023	IT System Security	Partially Implemented	12/31/2023	12/31/2025	24	-
	3D	2023	IT System Security	Partially Implemented	12/31/2023	12/31/2025	24	-
	3E	2023	IT System Security	Partially Implemented	1/31/2024	12/31/2025	23	-
	3H	2023	IT System Security	Partially Implemented	6/30/2024	6/30/2025	12	-
	3J	2023	IT System Security	Partially Implemented	7/31/2023	6/30/2025	23	-
	5D	2023	IT System Security	Partially Implemented	6/30/2024	6/30/2025	12	-
	5E	2023	IT System Security	Partially Implemented	12/31/2023	6/30/2025	18	-
	7A	2023	IT System Security	Partially Implemented	12/31/2024	6/30/2025	6	-
	10A	2023	IT System Security	Partially Implemented	6/30/2024	6/30/2025	12	-
	11A	2023	IT System Security	Partially Implemented	1/31/2024	12/31/2025	23	-
	12A	2023	IT System Security	Partially Implemented	6/30/2024	12/31/2025	18	-
	12D	2023	IT System Security	Partially Implemented	6/30/2024	6/30/2025	12	-
	12E	2023	IT System Security	Partially Implemented	4/30/2024	6/30/2025	14	-
Evaluation of Information Technology Security at the Colorado Department of Transportation, IT Performance Audit, Confidential Report, February 2020	3B*	2020	IT System Security	Partially Implemented	4/30/2020	12/31/2025	68	-

Source: Office of the State Auditor's audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Health Care Policy & Financing



From July 1, 2019 through June 30, 2024, the Department of Health Care Policy & Financing (Department) agreed or partially agreed to implement 121 audit recommendations—76 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 45 were from performance audits. As of June 30, 2025, the OSA has determined that a total of 11 of the 121 recommendations are not fully implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 8 out of 101 audit recommendations that were not fully implemented.

Exhibit 8 summarizes the 11 audit recommendations that are not fully implemented, as of June 30, 2025. One of these recommendations is considered high priority and has an asterisk (*) and is highlighted in orange.

Exhibit 8

Department of Health Care Policy & Financing

Audit Recommendations Not Fully Implemented as of June 30, 2025

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-040A	2021	Medicaid NEMT ² Payment Controls	Partially Implemented	12/31/2022	7/31/2026	43	Deficiency in Internal Controls
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-040B	2023	Medicaid NEMT ² Payment Controls	Partially Implemented	7/31/2024	7/31/2026	24	Deficiency in Internal Controls

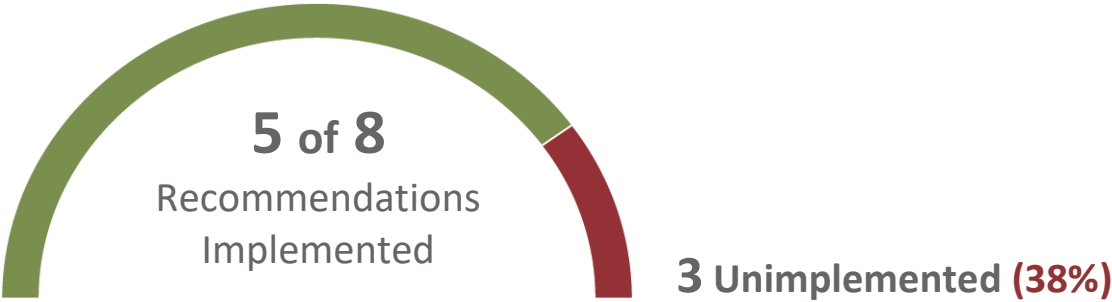
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Evaluation of the Department's Medicaid Recovery Audit Contractor Program, May 2024	7C	2024	Contract Monitoring	Partially Implemented	12/31/2024	1/31/2026	13	-
	7D	2024	Contract Monitoring	Partially Implemented	12/31/2024	1/31/2026	13	-
Medicaid Correspondence, Performance Audit, September 2023	1BI	2024	Program Oversight	Partially Implemented	7/31/2026	7/31/2026	0	-
	1BII	2024	Program Oversight	Partially Implemented	7/31/2026	7/31/2026	0	-
	2A	2024	Contract Monitoring	Partially Implemented	11/30/2025	11/30/2025	0	-
	2B	2024	Contract Provisions	Partially Implemented	11/30/2025	11/30/2025	0	-
	2C	2024	Other Compliance Issues	Partially Implemented	11/30/2025	11/30/2025	0	-
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-047D	2021	Medicaid NEMT ² Payment Controls	Partially Implemented	7/31/2022	1/31/2026	42	Deficiency in Internal Controls
Medicaid Non-Emergent Medical Transportation, Performance Audit, August 2021	2B*	2022	Contract Provisions	Partially Implemented	12/31/2021	1/31/2026	49	-

Source: Office of the State Auditor's audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.

² Medicaid Non-Emergent Medical Transportation benefit.

Department of Higher Education



From July 1, 2019 through June 30, 2024, the Department of Higher Education (Department) agreed to implement 8 audit recommendations—7 were from a financial audit and 1 was from a performance audit. As of June 30, 2025, the OSA has determined that 3 of the 8 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had no unimplemented audit recommendations.

Exhibit 9 summarizes the 3 audit recommendations that are not fully implemented, as of June 30, 2025. One recommendation is considered high priority and has an asterisk (*) and is highlighted in orange.

Exhibit 9
Department of Higher Education
Audit Recommendations Not Fully Implemented as of June 30, 2025

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-011C*	2023	Financial Reporting	Not Implemented	12/31/2024	12/31/2025	12	Material Weakness
	2024-011D	2023	Financial Reporting	Partially Implemented	6/30/2025	6/30/2026	12	Deficiency in Internal Controls

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2024, Performance Audit	3	2024	Private Occupational Schools Fund	Partially Implemented	6/30/2025	6/30/2026	12	-

Source: Office of the State Auditor's audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.

Adams State University

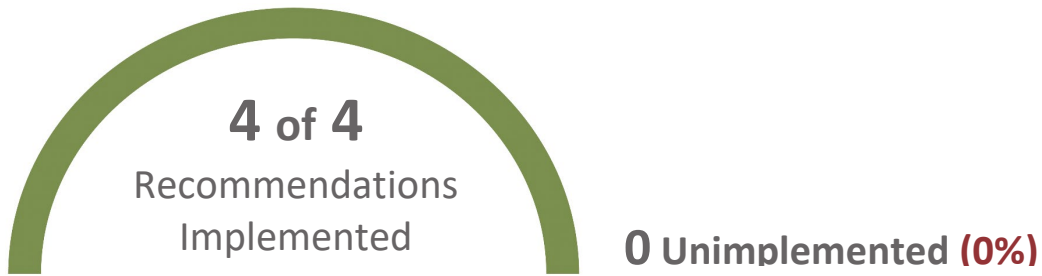


From July 1, 2019 through June 30, 2024, Adams State University (University) agreed to implement 5 financial audit recommendations. As of June 30, 2025, the OSA has determined that none of the 5 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the University also had no unimplemented audit recommendations.



Auraria Higher Education Center



From July 1, 2019 through June 30, 2024, Auraria Higher Education Center agreed to implement 4 financial audit recommendations. As of June 30, 2025, the OSA has determined that none of the 4 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, Auraria Higher Education Center also had no unimplemented audit recommendations.



Colorado Community College System



From July 1, 2019 through June 30, 2024, the Colorado Community College System (System) agreed to implement 37 financial audit recommendations, which included financial-related information technology (IT) audit recommendations. As of June 30, 2025, the OSA has determined that none of the 37 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the System had 2 out of 33 audit recommendations that were not fully implemented.



Colorado School of Mines

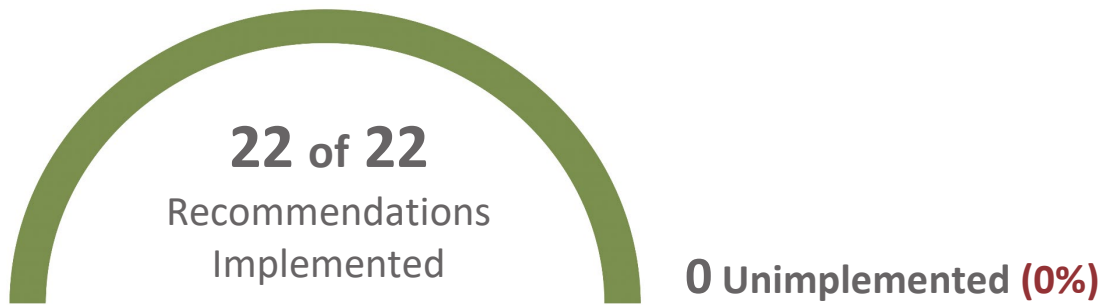


From July 1, 2019 through June 30, 2024, Colorado School of Mines agreed to implement 5 financial audit recommendations. As of June 30, 2025, the OSA has determined that none of the 5 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, Colorado School of Mines also had no unimplemented audit recommendations.



Colorado State University System



From July 1, 2019 through June 30, 2024, the Colorado State University System (System) agreed to implement 22 audit recommendations—6 were from financial audits and 16 were from information technology (IT) performance audit. As of June 30, 2025, the OSA has determined that none of the 22 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the System also had no unimplemented audit recommendations.



Fort Lewis College



From July 1, 2019 through June 30, 2024, Fort Lewis College agreed to implement 1 financial audit recommendation. As of June 30, 2025, the OSA has determined that the recommendation is considered implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, Fort Lewis College also had no unimplemented audit recommendations.



History Colorado

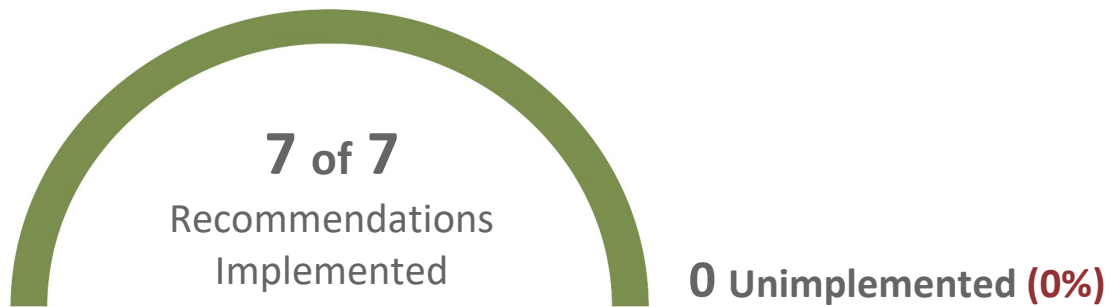


From July 1, 2019 through June 30, 2024, History Colorado agreed to implement 4 financial audit recommendations. As of June 30, 2025, the OSA has determined that none of the 4 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, History Colorado also had no unimplemented audit recommendations.



Metropolitan State University of Denver

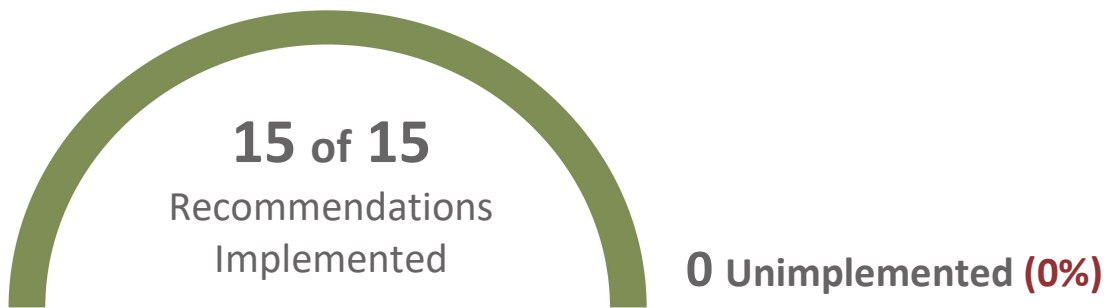


From July 1, 2019 through June 30, 2024, Metropolitan State University of Denver (University) agreed to implement 7 financial audit recommendations. As of June 30, 2025, the OSA has determined that none of the 7 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the University also had no unimplemented audit recommendations.



University of Colorado System



From July 1, 2019 through June 30, 2024, the University of Colorado System (System) agreed to implement 15 financial audit recommendations. As of June 30, 2025, the OSA has determined that none of the 15 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the System also had no unimplemented audit recommendations.



University of Northern Colorado



From July 1, 2019 through June 30, 2024, the University of Northern Colorado (University) agreed to implement 2 financial audit recommendations. As of June 30, 2025, the OSA has determined that none of the 2 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the University also had no unimplemented audit recommendations.



Western Colorado University

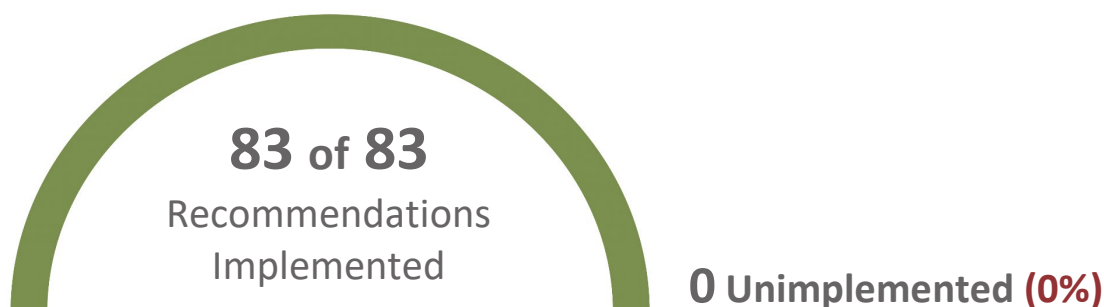


From July 1, 2019 through June 30, 2024, Western Colorado University (University) agreed to implement 8 financial audit recommendations, which included financial-related information technology (IT) audit recommendations. As of June 30, 2025, the OSA has determined that none of the 8 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the University also had no unimplemented audit recommendations.



Department of Human Services



From July 1, 2019 through June 30, 2024, the Department of Human Services (Department) agreed or partially agreed to implement 83 audit recommendations—55 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 28 were from performance audits. As of June 30, 2025, the OSA has determined that none of the 83 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department also had no unimplemented recommendations.



Judicial Branch

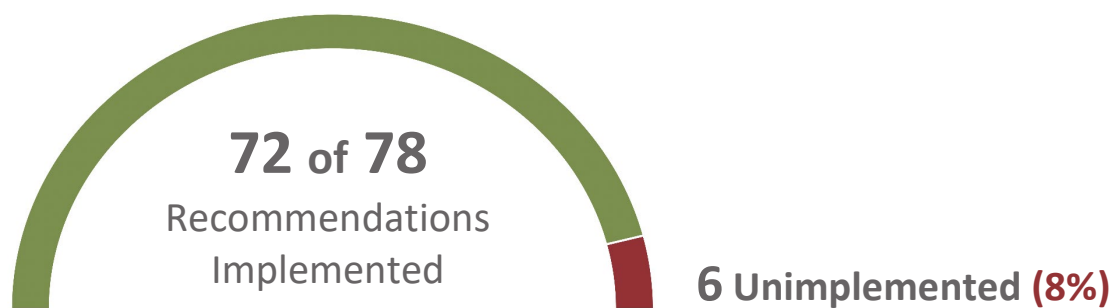


From July 1, 2019 through June 30, 2024, the Judicial Branch (Judicial) agreed to implement 18 performance audit recommendations. As of June 30, 2025, the OSA has determined that none of the 18 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, Judicial also had no unimplemented audit recommendations.



Department of Labor and Employment



From July 1, 2019 through June 30, 2024, the Department of Labor and Employment (Department) agreed to implement 78 audit recommendations—58 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 20 were from performance audits. As of June 30, 2025, the OSA has determined that a total of 6 of the 78 recommendations are not fully implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 4 out of 69 audit recommendations that were not fully implemented.

Exhibit 10 summarizes the 6 audit recommendations that are not fully implemented, as of June 30, 2025. One of these recommendations is considered high priority and has an asterisk (*) and is highlighted in orange.

Exhibit 10

Department of Labor and Employment

Audit Recommendations Not Fully Implemented as of June 30, 2025

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-019*	2023	IT System Controls	Not Implemented	7/31/2024	12/31/2026	29	Material Weakness
	2024-047B	2012	IT Governance	Partially implemented	12/31/2016	12/31/2025	108	Deficiency in Internal Controls

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-047D	2022	IT System Security	Partially Implemented	6/30/2023	12/31/2025	30	Deficiency in Internal Controls
	2024-048B	2022	IT Governance	Partially Implemented	7/31/2023	12/31/2025	29	Deficiency in Internal Controls
	2024-048D	2022	IT System Security	Partially Implemented	6/30/2023	12/31/2025	30	Deficiency in Internal Controls
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2021	2021-064E	2020	UI ² Federal Compliance	Partially implemented	12/31/2021	12/31/2027	72	Deficiency in Internal Controls

Source: Office of the State Auditor's audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.

² UI is the Unemployment Insurance Benefits Program.

Department of Law



From July 1, 2019 through June 30, 2024, the Department of Law (Department) agreed to implement 4 performance audit recommendations. As of June 30, 2025, the OSA has determined that none of the 4 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department also had no unimplemented audit recommendations.



Legislative Department



From July 1, 2019 through June 30, 2024, the Legislative Department (Department) agreed to implement 3 financial audit recommendations. As of June 30, 2025, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department also had no unimplemented audit recommendations.



Department of Local Affairs

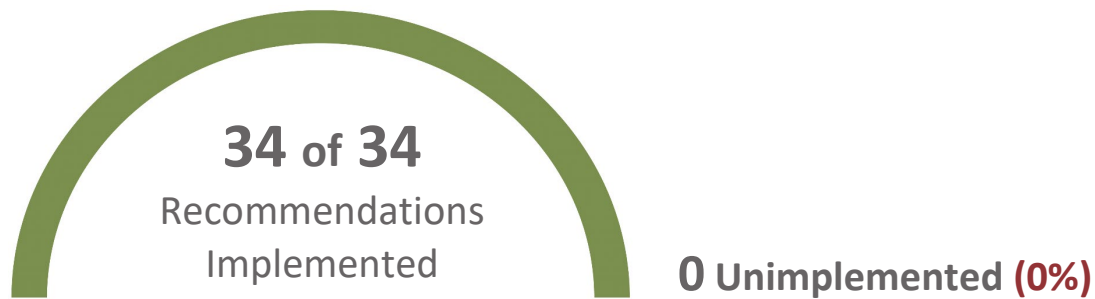


From July 1, 2019 through June 30, 2024, the Department of Local Affairs (Department) agreed to implement 18 audit recommendations—12 were from financial audits and 6 were from performance audits. As of June 30, 2025, the OSA has determined that none of the 18 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 2 out of 15 audit recommendations that were not fully implemented.



Department of Military and Veterans Affairs

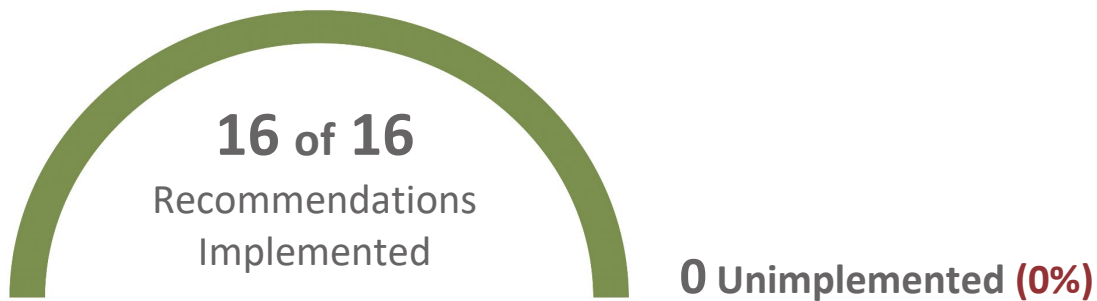


From July 1, 2019 through June 30, 2024, the Department of Military and Veterans Affairs (Department) agreed to implement 34 audit recommendations—6 were from financial audits and 28 were from performance audits. As of June 30, 2025, the OSA has determined that none of the 34 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 5 out of 36 audit recommendations that were not fully implemented.



Department of Natural Resources

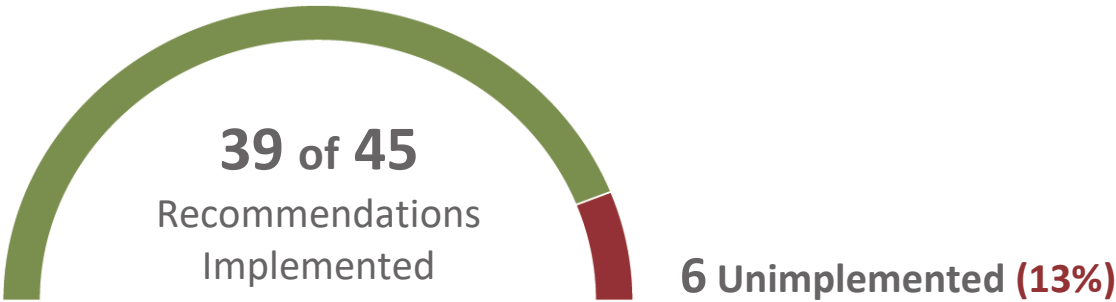


From July 1, 2019 through June 30, 2024, the Department of Natural Resources (Department) agreed to implement 16 performance audit recommendations. As of June 30, 2025, the OSA has determined that none of the 16 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 1 out of 31 audit recommendations that was not fully implemented.



Department of Personnel & Administration



From July 1, 2019 through June 30, 2024, the Department of Personnel & Administration (Department) agreed or partially agreed to implement 45 recommendations—34 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 11 were from performance audits. As of June 30, 2025, the OSA has determined that 6 of the 45 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 2 out of 47 audit recommendations that were not fully implemented.

Exhibit 11 summarizes the 6 audit recommendations that are not fully implemented, as of June 30, 2025. Two of these recommendations are considered high priority and have an asterisk (*) and are highlighted in orange.

Exhibit 11
Department of Personnel & Administration
Audit Recommendations Not Fully Implemented as of June 30, 2025

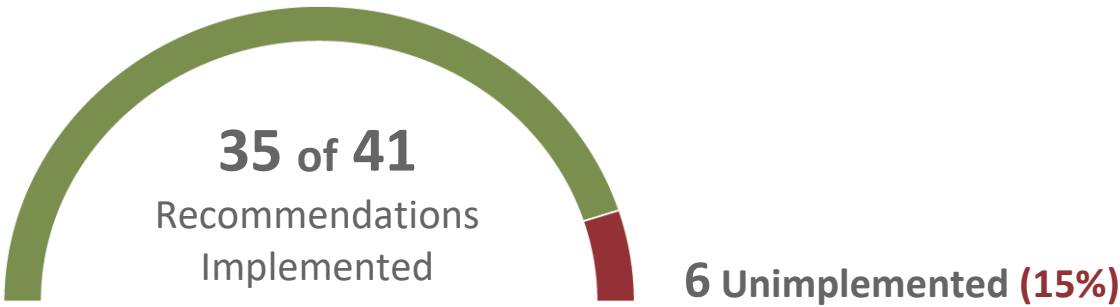
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-021A*	2024	Financial Reporting	Partially Implemented	6/30/2025	12/31/2025	6	Material Weakness
	2024-021E*	2021	Financial Reporting	Partially Implemented	6/30/2022	10/31/2025	40	Significant Deficiency

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-022A	2018	IT System Security	Partially Implemented	6/30/2019	9/30/2025	75	Deficiency in Internal Controls
	2024-022B	2021	IT System Security	Partially Implemented	6/30/2022	9/30/2025	39	Deficiency in Internal Controls
	2024-022C	2022	IT System Security	Partially Implemented	6/30/2023	9/30/2025	27	Deficiency in Internal Controls
	2024-022D	2023	IT System Security	Partially Implemented	9/30/2024	9/30/2025	12	Deficiency in Internal Controls

Source: Office of the State Auditor's audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Public Health and Environment



From July 1, 2019 through June 30, 2024, the Department of Public Health and Environment (Department) agreed or partially agreed to implement 41 audit recommendations—17 were from financial audits and 24 were from performance audits. As of June 30, 2025, the OSA has determined that 6 of the 41 recommendations are not fully implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 1 out of 36 audit recommendations that was not fully implemented.

Exhibit 12 summarizes the 6 audit recommendations that are not fully implemented, as of June 30, 2025. These recommendations are not considered high priority.

Exhibit 12
Department of Public Health and Environment
Audit Recommendations Not Fully Implemented as of June 30, 2025

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2024, Performance Audit	9A	2024	Newborn Genetics Fund	Partially Implemented	1/31/2025	6/30/2026	17	-

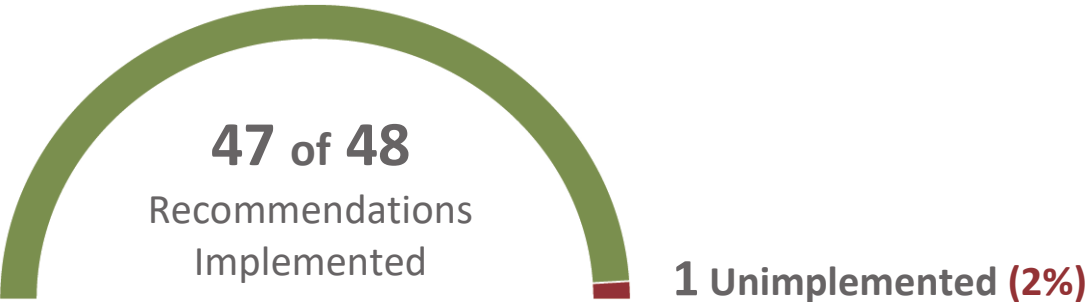
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2024, Performance Audit	9D	2024	Fixed and Rotary-Wing Ambulance Cash Fund	Partially Implemented	7/31/2025	7/31/2026	12	-
	9E	2023	Home Care Agency Cash Fund	Partially Implemented	7/31/2027	7/31/2026	-12 ²	-
	9F	2024	Assisted Living Residence Fund	Partially Implemented	7/31/2025	7/31/2026	12	-
	9G	2023	Health Facilities General Licensure Cash Fund	Partially Implemented	7/31/2026	7/31/2026	0	-
	9H	2023	Perfluoroalkyl and Polyfluoroalkyl (Chemical) Substances Cash Fund	Partially Implemented	7/31/2025	7/31/2025	0	-

Source: Office of the State Auditor's audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.

² The Department provided an updated implementation date that was 12 months earlier than its original implementation date.

Department of Public Safety



From July 1, 2019 through June 30, 2024, the Department of Public Safety (Department) agreed or partially agreed to implement 48 audit recommendations—18 were from financial audits and 30 were from performance audits. As of June 30, 2025, the OSA has determined that 1 of the 48 recommendations is not fully implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 1 out of 42 audit recommendations that was not fully implemented.

Exhibit 13 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2025. This recommendation is considered a high priority, has an asterisk (*), and is highlighted in orange.

Exhibit 13
Department of Public Safety
Audit Recommendation Not Fully Implemented as of June 30, 2025

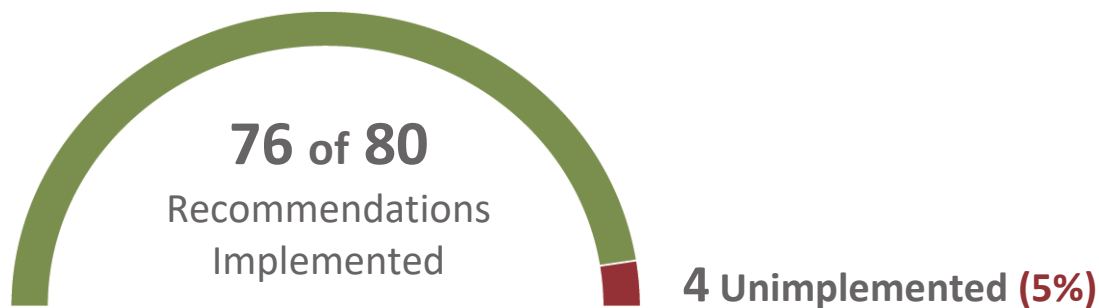
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-054B*	2023	Subrecipient Monitoring	Partially Implemented	3/31/2024	6/30/2026	27	Material Weakness

Source: Office of the State Auditor’s audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.



Department of Regulatory Agencies



From July 1, 2019 through June 30, 2024, the Department of Regulatory Agencies (Department) agreed or partially agreed to implement 80 audit recommendations—1 was from a financial audit and 79 were from performance audits. As of June 30, 2025, the OSA has determined that 4 of the 80 recommendations are not fully implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 7 out of 96 audit recommendations that were not fully implemented.

Exhibit 14 summarizes the 4 audit recommendations that are not fully implemented, as of June 30, 2025. None of these recommendations are considered high priority.

Exhibit 14

Department of Regulatory Agencies

Audit Recommendations Not Fully Implemented as of June 30, 2025

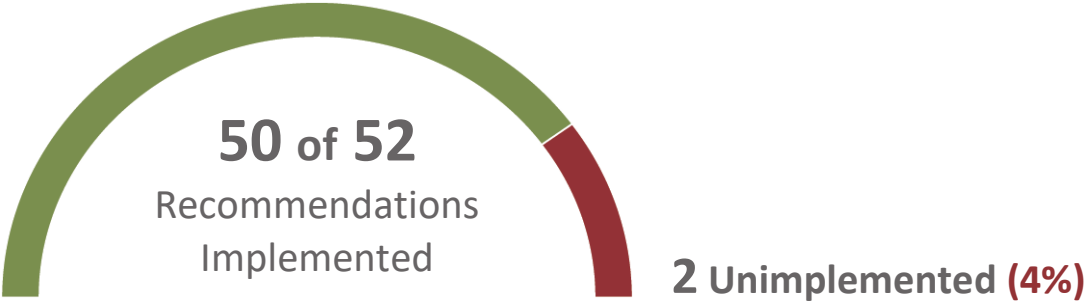
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2024, Performance Audit	10	2024	Disabled Telephone Users Fund	Partially Implemented	6/30/2025	9/30/2025	3	-

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Consideration of Best Value Employment Metrics in Electric Utility Resource Acquisitions, Performance Audit, July 2022	1A	2023	Program Compliance	Partially Implemented	6/30/2023	11/30/2025	29	-
	1B	2023	Program Compliance	Partially Implemented	6/30/2023	11/30/2025	29	-
	1C	2023	Program Compliance	Partially Implemented	6/30/2023	11/30/2025	29	-

Source: Office of the State Auditor’s audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Revenue



From July 1, 2019 through June 30, 2024, the Department of Revenue (Department) agreed to implement 52 audit recommendations—11 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 41 were from performance audits. As of June 30, 2025, the OSA has determined that 2 of the 52 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had no unimplemented audit recommendations.

Exhibit 15 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2025. These recommendations are not considered high priority.

Exhibit 15
Department of Revenue
Audit Recommendations Not Fully Implemented as of June 30, 2025

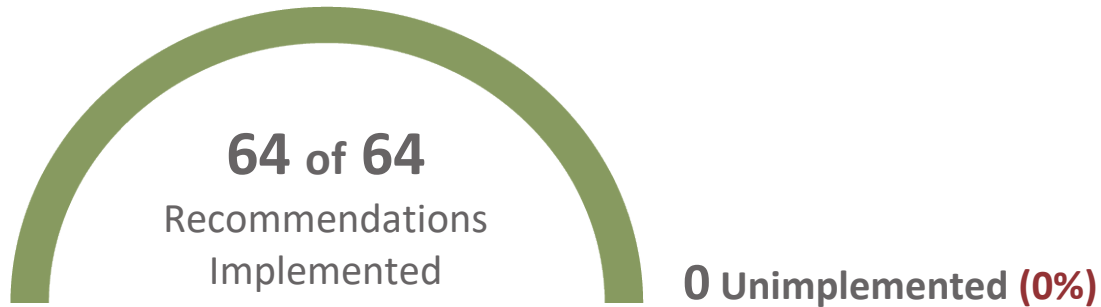
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2024	2024-025A	2023	IT System Security	Not Implemented	7/31/2027	7/31/2027	0	Significant Deficiency
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2024, Performance Audit	11	2024	Auto Dealers License Fund	Partially Implemented	6/30/2025	6/30/2026	12	-

Source: Office of the State Auditor’s audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.



Department of Transportation

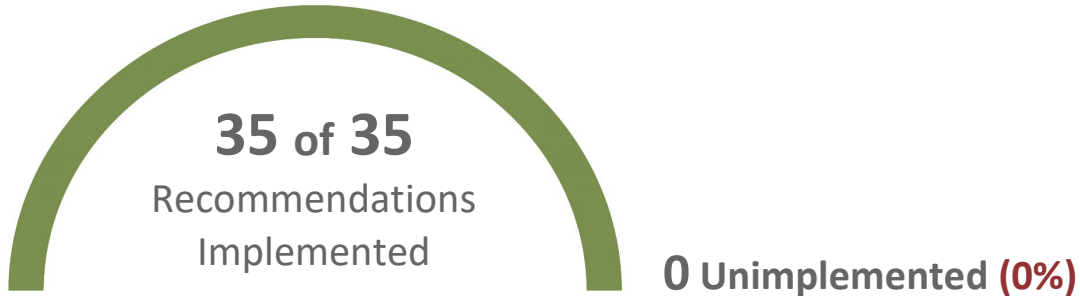


From July 1, 2019 through June 30, 2024, the Department of Transportation (Department) agreed or partially agreed to implement 64 audit recommendations—38 were from financial audits and 26 were from performance audits or information technology (IT) performance audits. As of June 30, 2025, the OSA has determined that none of the 64 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department also had no unimplemented audit recommendations.



Department of Treasury

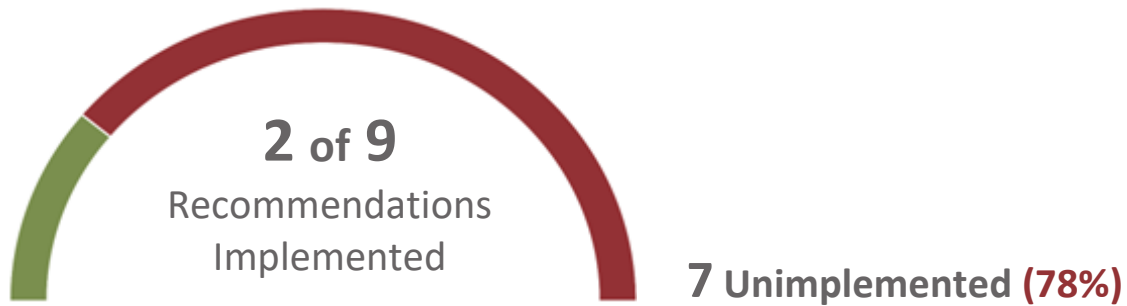


From July 1, 2019 through June 30, 2024, the Department of Treasury (Department) agreed to implement 35 audit recommendations—15 were from financial audits and 20 were from performance audits. As of June 30, 2025, the OSA has determined that none of the 35 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, the Department had 1 out of 25 audit recommendations that was not fully implemented.



Colorado New Energy Improvement District



From July 1, 2019 through June 30, 2024, the Colorado New Energy Improvement District (CNEID) agreed to implement 9 performance audit recommendations. As of June 30, 2025, the OSA has determined that 7 of the 9 recommendations are not fully implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, CNEID had no unimplemented audit recommendations.

Exhibit 16 summarizes the 7 audit recommendations that are not fully implemented, as of June 30, 2025. These recommendations are not considered high priority.

Exhibit 16

Colorado New Energy Improvement District

Audit Recommendations Not Fully Implemented as of June 30, 2025

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Colorado New Energy Improvement District, Performance Audit, March 2024	1B	2024	Program Administration	Partially Implemented	6/30/2027	6/30/2027	0	-
	1C	2024	Program Administration	Partially Implemented	7/31/2025	7/31/2026	12	-
	1D	2024	Program Administration	Partially Implemented	1/31/2026	1/31/2026	0	-
	1E	2024	Program Administration	Partially Implemented	6/30/2025	6/30/2026	12	-

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable ¹
Colorado New Energy Improvement District, Performance Audit, March 2024	1F	2024	Program Administration	Partially Implemented	6/30/2024	6/30/2026	24	-
	2A	2024	Program Administration	Partially Implemented	6/30/2025	6/30/2026	12	-
	2C	2024	Program Administration	Not Implemented	6/30/2027	6/30/2027	0	-

Source: Office of the State Auditor’s audit recommendation database.

¹ Only financial audit recommendations related to internal controls are classified by deficiency level.

Great Outdoors Colorado



From July 1, 2019 through June 30, 2024, Great Outdoors Colorado (GOCO) agreed to implement 1 financial audit recommendation. As of June 30, 2025, the OSA has determined that this recommendation has been implemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, GOCO also had no unimplemented audit recommendations.



Regional Transportation District

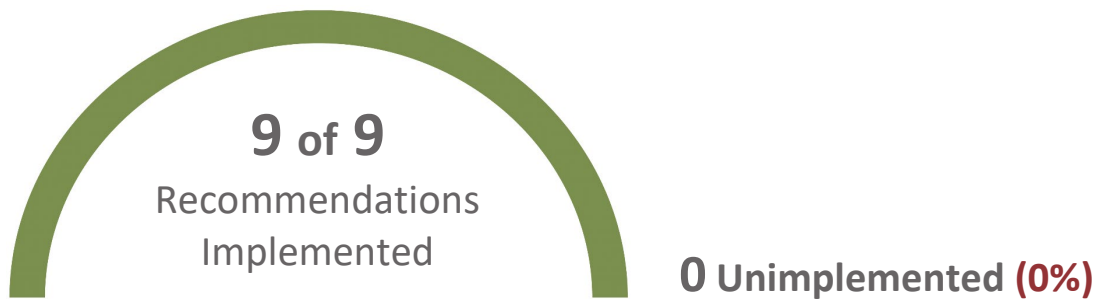


From July 1, 2019 through June 30, 2024, the Regional Transportation District (RTD) agreed to implement 15 performance audit recommendations. As of June 30, 2025, the OSA has determined that none of the 15 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, RTD also had no unimplemented audit recommendations.



Statewide Internet Portal Authority



From July 1, 2019 through June 30, 2024, the Statewide Internet Portal Authority (SIPA) agreed or partially agreed to implement 9 information technology (IT) performance audit recommendations. As of June 30, 2025, the OSA has determined that none of the 9 recommendations are considered unimplemented.

In our 2024 Annual Report: Status of Audit Recommendations Not Fully Implemented, SIPA also had no unimplemented audit recommendations.



Appendix

Locate an OSA Report

All audit reports issued by the Office of the State Auditor (OSA) since 2010 are available on the OSA's web site at www.colorado.gov/auditor under either of the **Audits** links.

The first screenshot shows the Colorado General Assembly website. The 'Agencies' dropdown menu is open, and the 'Office of the State Auditor' link is highlighted. A red arrow points to this link. Below the main navigation bar, the 'Audits' link is circled in red, and a red arrow points to it.

The second screenshot shows the 'Audits & Tax Evaluations' page. The 'Audits' link in the main navigation bar is circled in red, and a red arrow points to it. Below the main heading, the 'Search All Audits' button is circled in red, and a red arrow points to it.

Colorado General Assembly
First Regular Session | 75th General Assembly

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Audits
Fraud Hotline
Legislative Audit Committee
Local Government Fraud
Local Government
Other Fraud Reporting Resources
Tax Expenditure Evaluations

A Message from the State Auditor

Welcome to the Colorado Office of the State Auditor (OSA), where our mission is to improve government for the people of Colorado.

The OSA is an independent, nonpartisan agency in the Legislative Branch. Our performance, financial, and IT audits provide the General Assembly, agencies, and the public with thorough, credible, and impartial assessments of the operation of state programs and the use of state and federal funds. Our audits provide solution-based recommendations that focus on reducing costs, increasing efficiency, promoting the achievement of legislative intent, improving effectiveness of programs and the quality of services, ensuring transparency in government, and ensuring the accuracy and integrity of financial and other information that decision makers need to hold government agencies accountable for the use of public resources.

Kerri L. Hunter, CPA, CFE

Audits & Tax Evaluations

The Office of the State Auditor has broad authority to conduct performance, financial, and information technology audits of all state departments and agencies, public colleges and universities, most special purpose authorities, any state entity designated as an enterprise, and other political subdivisions as required by law.

Search All Audits → Audits In Progress → Tax Expenditure Evaluation →

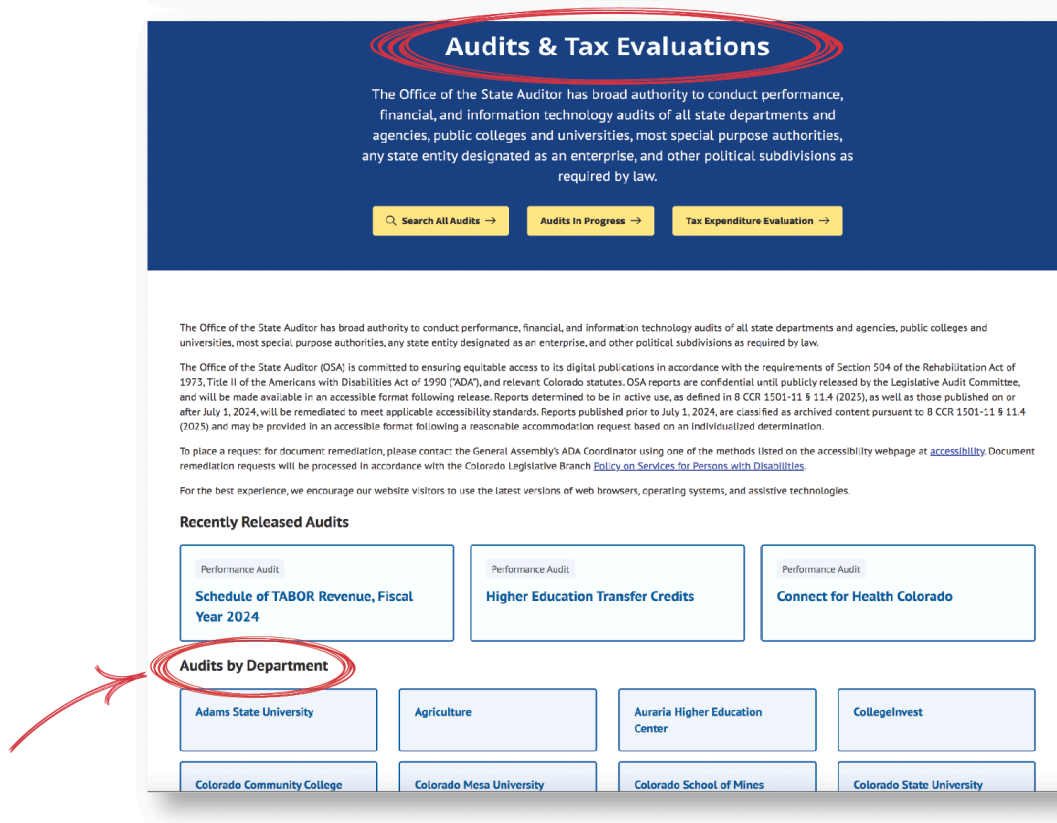
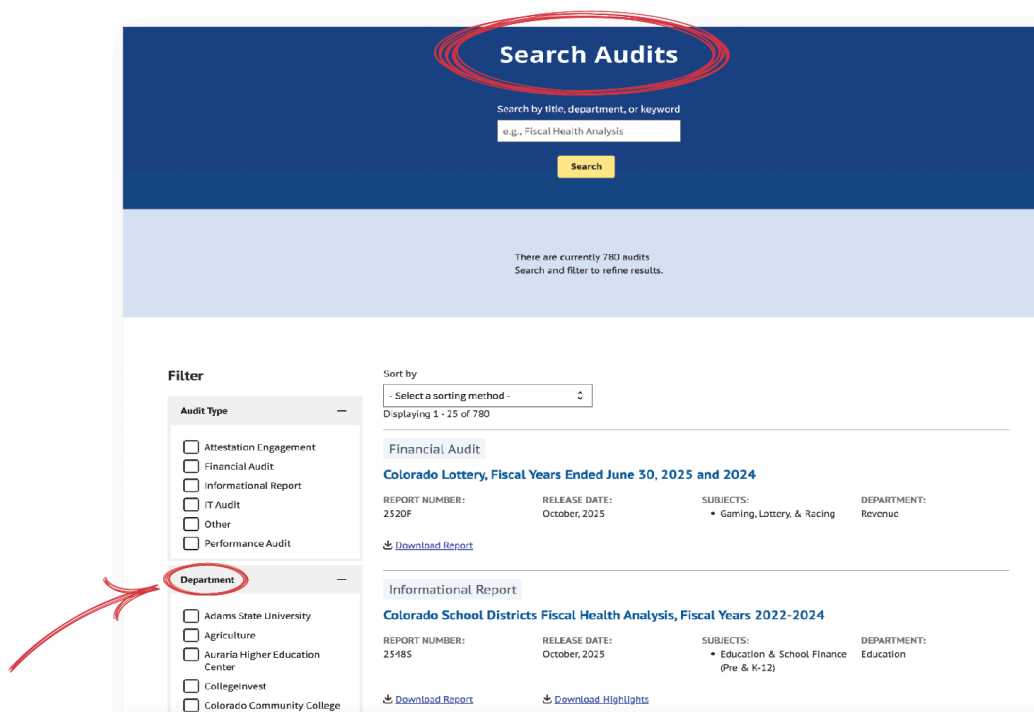
The Office of the State Auditor has broad authority to conduct performance, financial, and information technology audits of all state departments and agencies, public colleges and universities, most special purpose authorities, any state entity designated as an enterprise, and other political subdivisions as required by law.

The Office of the State Auditor (OSA) is committed to ensuring equitable access to its digital publications in accordance with the requirements of Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990 ("ADA"), and relevant Colorado statutes. OSA reports are confidential until publicly released by the Legislative Audit Committee, and will be made available in an accessible format following release. Reports determined to be in active use, as defined in 8 CCR 1501-11 § 11.4 (2025), as well as those published on or after July 1, 2024, will be remediated to meet applicable accessibility standards. Reports published prior to July 1, 2024, are classified as archived content pursuant to 8 CCR 1501-11 § 11.4 (2025) and may be provided in an accessible format following a reasonable accommodation request based on an individualized determination.

To place a request for document remediation, please contact the General Assembly's ADA Coordinator using one of the methods listed on the accessibility webpage at [accessibility](#). Document remediation requests will be processed in accordance with the Colorado Legislative Branch [Policy on Services for Persons with Disabilities](#).

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