

**First Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 25-0856.01 Jed Franklin x5484

SENATE BILL 25-306

SENATE SPONSORSHIP

Rodriguez and Kirkmeyer, Amabile, Bridges, Bright, Frizell, Liston, Pelton B., Pelton R., Simpson, Snyder

HOUSE SPONSORSHIP

Lindstedt and Taggart, Armagost, Bird, Boesenecker, Brooks, Camacho, Clifford, Gonzalez R., Hartsook, Keltie, Soper, Titone, Winter T.

Senate Committees
Finance

House Committees

A BILL FOR AN ACT

101 **CONCERNING REQUIRED PERFORMANCE AUDITS OF CERTAIN STATE**
102 **AGENCIES, AND, IN CONNECTION THEREWITH, REQUIRING THE**
103 **STATE AUDITOR TO CONDUCT OR CAUSE TO BE CONDUCTED**
104 **PERFORMANCE AUDITS OF THE AIR POLLUTION CONTROL**
105 **DIVISION AND THE DIVISION OF LABOR STANDARDS AND**
106 **STATISTICS.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill requires the state auditor to conduct or cause to be

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

conducted performance audits (audits) of the air pollution control division in the department of public health and environment and the division of labor standards and statistics in the department of labor and employment (divisions). The audits will determine whether each of the divisions effectively and efficiently performs and fulfills its statutory obligations. The initial audit of the air pollution control division must begin in calendar year 2026, with an additional audit occurring in calendar year 2031, and more frequently in the state auditor's discretion. The initial audit of the division of labor standards and statistics must begin in calendar year 2027, with an additional audit occurring in calendar year 2032, and more frequently in the state auditor's discretion. The state auditor, in their discretion, may conduct additional audits of the divisions after the first 2 audits have been completed. Upon completion of an audit, the state auditor is required to submit a written report about the audit to the legislative audit committee.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, **add** 2-3-131 and 2-3-132 as follows:

2-3-131. Performance audit - air pollution control division - report. DURING THE 2026 AND 2031 CALENDAR YEARS, AND MORE FREQUENTLY IN THE STATE AUDITOR'S DISCRETION, THE STATE AUDITOR SHALL CONDUCT OR CAUSE TO BE CONDUCTED A PERFORMANCE AUDIT OF THE AIR POLLUTION CONTROL DIVISION IN THE DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT TO DETERMINE WHETHER THE AIR POLLUTION CONTROL DIVISION IS EFFECTIVELY AND EFFICIENTLY PERFORMING AND FULFILLING THE DIVISION'S STATUTORY OBLIGATIONS. THEREAFTER, THE STATE AUDITOR, IN THEIR DISCRETION, MAY CONDUCT OR CAUSE TO BE CONDUCTED ADDITIONAL PERFORMANCE AUDITS OF THE AIR POLLUTION CONTROL DIVISION PURSUANT TO THIS SECTION. UPON COMPLETION OF A PERFORMANCE AUDIT, THE STATE AUDITOR SHALL SUBMIT A WRITTEN REPORT ABOUT THE PERFORMANCE AUDIT TO THE LEGISLATIVE AUDIT COMMITTEE.

1 **2-3-132. Performance audit - division of labor standards and**
2 **statistics - report.** DURING THE 2027 AND 2032 CALENDAR YEARS, AND
3 MORE FREQUENTLY IN THE STATE AUDITOR'S DISCRETION, THE STATE
4 AUDITOR SHALL CONDUCT OR CAUSE TO BE CONDUCTED A PERFORMANCE
5 AUDIT OF THE DIVISION OF LABOR STANDARDS AND STATISTICS CREATED
6 IN SECTION 8-1-103 (1) TO DETERMINE WHETHER THE DIVISION OF LABOR
7 STANDARDS AND STATISTICS IS EFFECTIVELY AND EFFICIENTLY
8 PERFORMING AND FULFILLING THE DIVISION'S STATUTORY OBLIGATIONS.
9 THEREAFTER, THE STATE AUDITOR, IN THEIR DISCRETION, MAY CONDUCT
10 OR CAUSE TO BE CONDUCTED ADDITIONAL PERFORMANCE AUDITS OF THE
11 DIVISION OF LABOR STANDARDS AND STATISTICS PURSUANT TO THIS
12 SECTION. UPON COMPLETION OF A PERFORMANCE AUDIT, THE STATE
13 AUDITOR SHALL SUBMIT A WRITTEN REPORT ABOUT THE PERFORMANCE
14 AUDIT TO THE LEGISLATIVE AUDIT COMMITTEE.

15 **SECTION 2. Act subject to petition - effective date.** This act
16 takes effect at 12:01 a.m. on the day following the expiration of the
17 ninety-day period after final adjournment of the general assembly; except
18 that, if a referendum petition is filed pursuant to section 1 (3) of article V
19 of the state constitution against this act or an item, section, or part of this
20 act within such period, then the act, item, section, or part will not take
21 effect unless approved by the people at the general election to be held in
22 November 2026 and, in such case, will take effect on the date of the
23 official declaration of the vote thereon by the governor.