

State of Colorado

# Annual Report: Status of Audit Recommendations Not Fully Implemented, as of June 30, 2024

Informational Report  
November 2024  
2450S



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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**

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November 21, 2024

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, 2024. 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 fully implemented recommendations made by the State Auditor. This 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.



# Report Highlights

## Annual Report: Status of Audit Recommendations Not Fully Implemented, as of June 30, 2024

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### Conclusion

Over the 5-year period, July 2018 through June 2023, the Office of the State Auditor (OSA) made 1,411 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, 2024, auditees had not fully implemented 110 of the recommendations that they agreed to (8 percent), and about one-third 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 2019 through 2023 (July 2018 to June 2023), the OSA made a total of 1,411 recommendations to auditees through financial audits, performance audits, and information technology (IT) audits.
- Auditees agreed to implement 98 percent of all audit recommendations made by the OSA.
- Overall, as of June 30, 2024, auditees had implemented 92 percent of the audit recommendations that they agreed to implement.
- The percentage of unimplemented audit recommendations has increased by 2 percent since June 30, 2023.
- Of the 110 unimplemented audit recommendations, the OSA has classified 32 of them (29 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

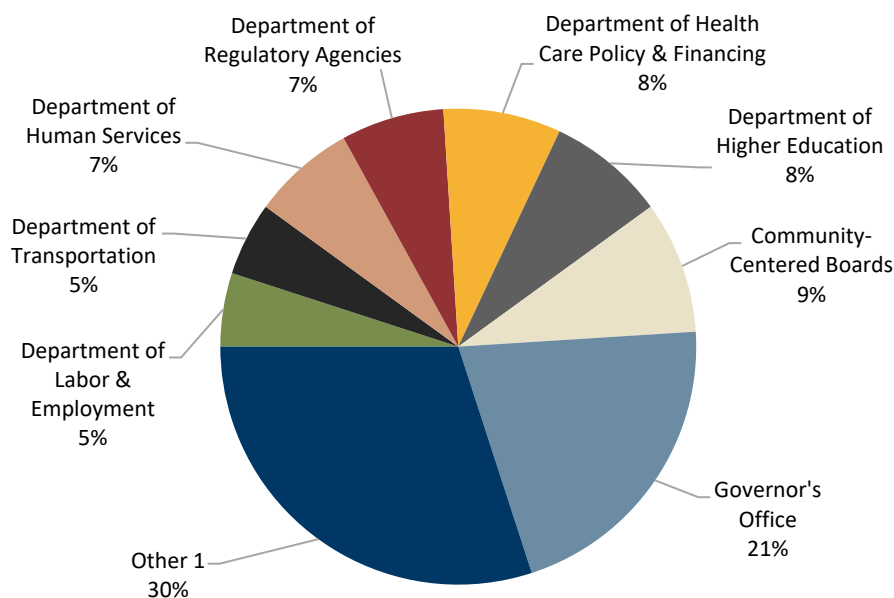
## Status of Audit Recommendations Not Fully Implemented

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 2019 through 2023, that were not fully implemented by state agencies and other audited/evaluated organizations (auditees) as of June 30, 2024. 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 2018 through June 2023, the OSA made a total of 1,411 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 a recommendation is made 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 2018–June 2023**



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

<sup>1</sup> “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 & Veterans Affairs, Natural Resources, Personnel & Administration, Public Health & Environment, Public Safety, Revenue, State, Treasury, as well as the Judicial Branch, Colorado New Energy Improvement District, Pinnacle Assurance, Regional Transportation District, and Statewide Internet Portal Authority.

## Overview of Auditee Responses

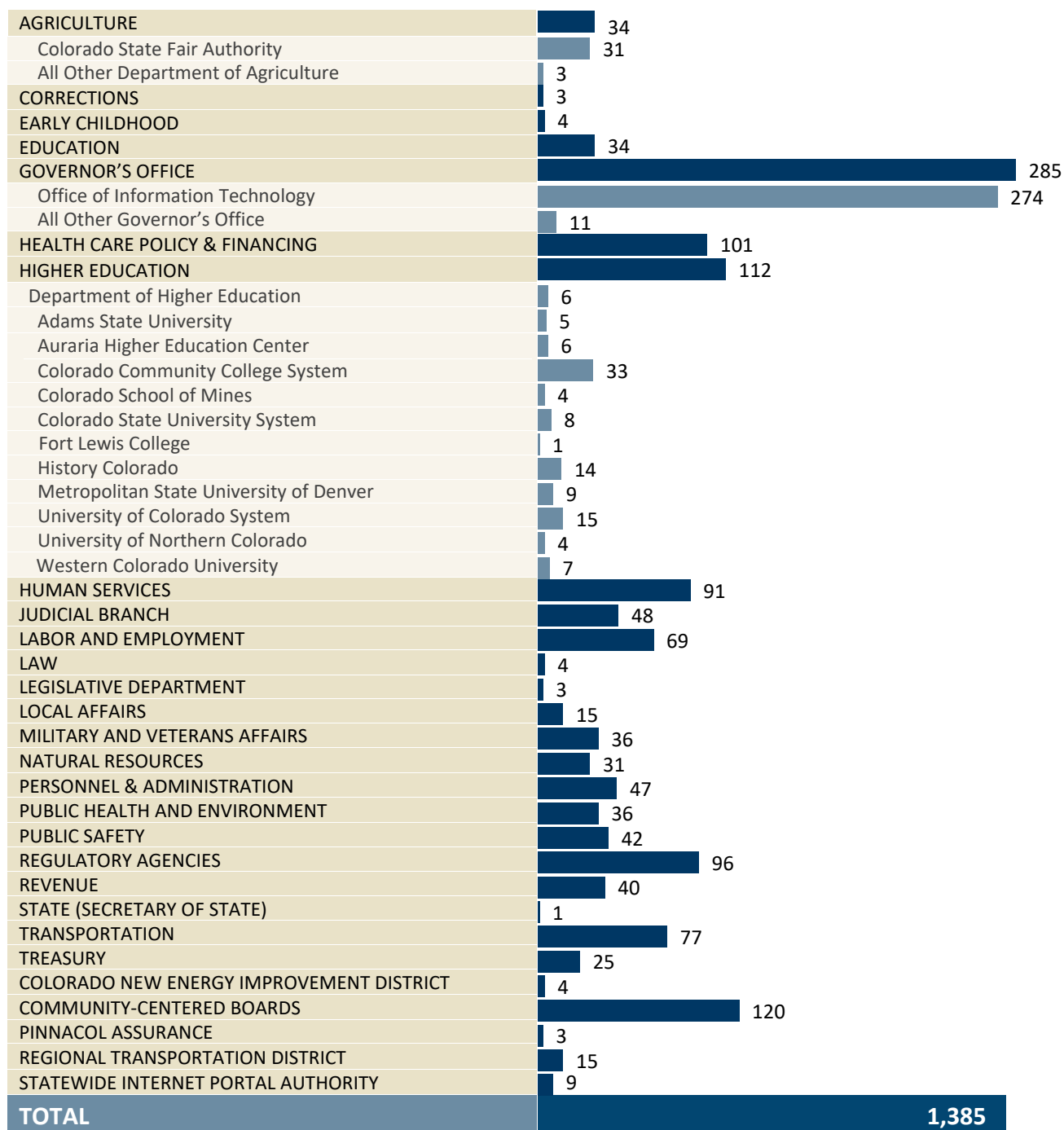
At the completion of each audit, the OSA asks the auditee to provide a written response to each recommendation. The auditee's response specifies whether it agrees, partially agrees, or disagrees with the recommendation, and describes how and when it intends to implement the recommendation. If an auditee 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 2018 through June 2023, auditees agreed or partially agreed to implement 1,385 of the OSA's recommendations (98 percent), which are summarized in Exhibit 2.



## Exhibit 2

### Number of OSA Recommendations that Auditees<sup>1</sup> Agreed to Implement July 2018–June 2023



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

<sup>1</sup> 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 2019 through 2023 (July 2018 through June 2023), and that auditees agreed to, but had not fully implemented as of June 30, 2024. 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 2019 through 2023 (July 2018 through June 2023), which includes recommendations made in performance audit, evaluation, and cash funds reports, and that auditees agreed to, but had not fully implemented as of June 30, 2024. 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, 2024, auditees had implemented 92 percent of the recommendations with which they originally agreed or partially agreed, meaning they had not fully implemented 8 percent of the recommendations made from July 2018 through June 2023. 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, 2023, as reported in our 2023 *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, 2024.

**Exhibit 3****Number of OSA Recommendations that Auditees<sup>1</sup> Agreed to Implement, and Were Not Fully Implemented, as of June 30, 2023 and June 30, 2024**

	2023			2024		
	Financial/IT Recs	Performance/IT Recs	Total	Financial/IT Recs	Performance/IT Recs	Total
CORRECTIONS		2	2		0	0
EDUCATION		1	1		0	0
GOVERNOR'S OFFICE	12	26	38	6	70	76
Office of Information Technology	12	26	38	6	70	76
HEALTH CARE POLICY & FINANCING	2	5	7	7	1	8
HIGHER EDUCATION	4		4	2		2
Adams State University	1		1			0
Colorado Community College System	1		1	2		2
Western Colorado University	2		2			0
HUMAN SERVICES	1	1	2	0	0	0
LABOR AND EMPLOYMENT	7	2	9	2	2	4
LOCAL AFFAIRS		3	3		2	2
MILITARY AND VETERANS AFFAIRS		0	0		5	5
NATURAL RESOURCES		2	2		1	1
PERSONNEL & ADMINISTRATION	1	0	1	2	0	2
PUBLIC HEALTH AND ENVIRONMENT	1	2	3	0	1	1
PUBLIC SAFETY	0		0	1		1
REGULATORY AGENCIES		3	3		7	7
REVENUE	3	3	6	0	0	0
TRANSPORTATION	2		2	0		0
TREASURY	0		0	1		1
COLORADO NEW ENERGY IMPROVEMENT DISTRICT		1	1		0	0
REGIONAL TRANSPORTATION DISTRICT		1	1		0	0
<b>TOTAL</b>	<b>33</b>	<b>52</b>	<b>85</b>	<b>21</b>	<b>89</b>	<b>110</b>

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

<sup>1</sup> Auditees that are not listed in the exhibit have no unimplemented audit recommendations in 2024, and had none in 2023.

## High Priority Recommendations Not Fully Implemented

Of the 110 recommendations that were not fully implemented as of June 30, 2024, 32 (29 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 audit 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, 2023, and June 30, 2024, respectively.

### Exhibit 4

#### Comparison of High Priority Recommendations

#### Not Fully Implemented as of June 30, 2023, and June 30, 2024

Auditee	Total Recs July 2018– June 2023	High Priority Recs as of June 30, 2023	High Priority Recs as of June 30, 2024
Corrections	3	2	0
Governor’s Office of Information Technology	274	22	22
Health Care Policy & Financing	101	4	4
Higher Education - Adams State University	5	1	0
Labor and Employment	69	2	0
Personnel & Administration	47	1	2
Public Safety	42	0	1
Regulatory Agencies	96	0	2
Transportation	77	2	0
Treasury	25	0	1
Colorado New Energy Improvement District	4	1	0
<b>TOTAL</b>	<b>-</b>	<b>35</b>	<b>32</b>

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

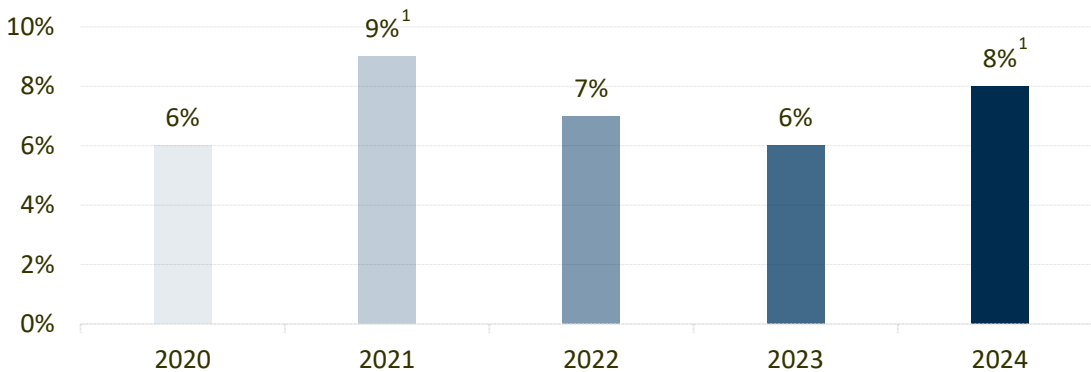
The appendices of this report provide additional information on the recommendations that are not fully implemented and are considered high priority as of June 30, 2024. Throughout this report, the recommendations that are considered high priority are highlighted in orange.

## 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 increased in 2024 compared to 2023, as shown in Exhibit 5.

### Exhibit 5

#### Percentage of Recommendations Not Fully Implemented by Auditees Fiscal Years 2020 through 2024



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

<sup>1</sup> In 2021 and 2024, the percentage of recommendations not fully implemented by auditees increased compared to prior 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).
- Agency's/organization's plans for implementing the unimplemented recommendations for which the agency/organization provided new implementation dates.

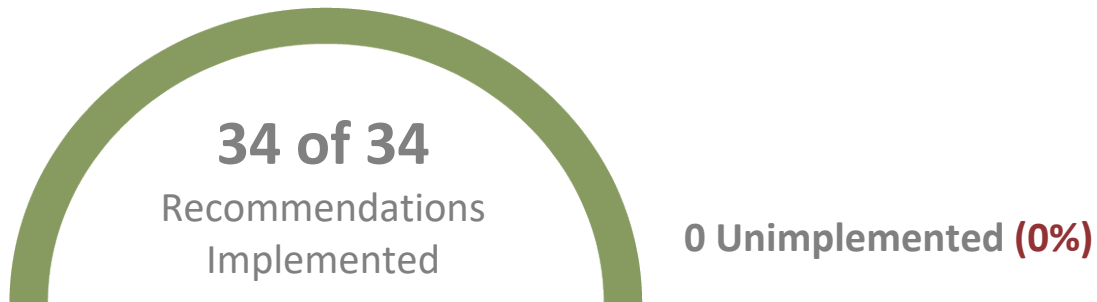
# **Appendix A**





# Department of Agriculture

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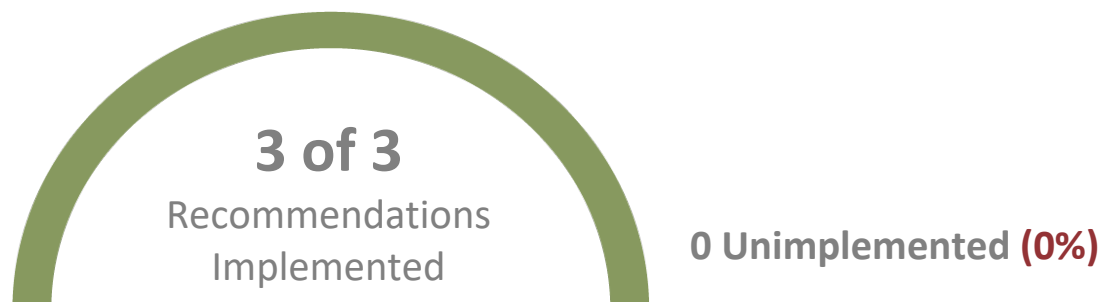
From July 1, 2018 through June 30, 2023, the Department of Agriculture (Department) agreed to implement 34 audit recommendations—3 were from a financial audit and 31 were from performance audits. As of June 30, 2024, the OSA has determined that none of the 34 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.



# Department of Corrections

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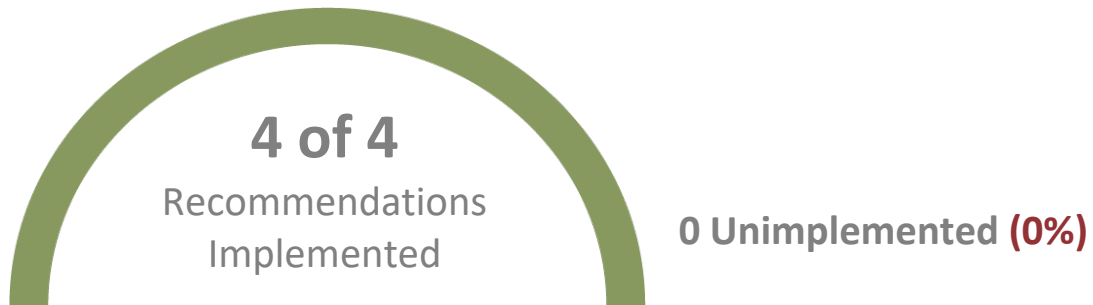
From July 1, 2018 through June 30, 2023, the Department of Corrections (Department) agreed to implement 3 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 3 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 2 out of 22 audit recommendations that were not fully implemented.



# Department of Early Childhood

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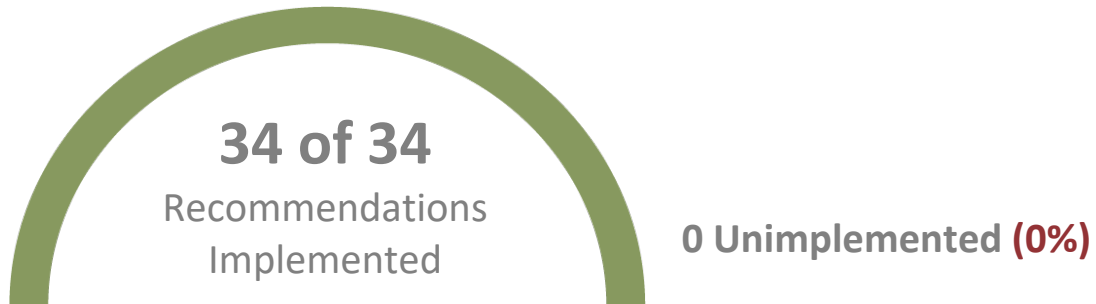


From July 1, 2018 through June 30, 2023, the Department of Early Childhood agreed to implement 4 audit recommendations—2 were from financial audits and 2 were from performance audits. As of June 30, 2024, the OSA has determined that none of the 4 recommendations are considered unimplemented.



# Department of Education

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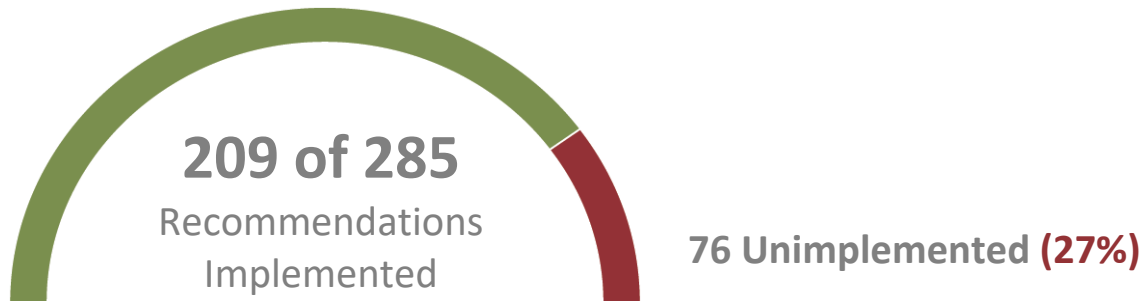
From July 1, 2018 through June 30, 2023, the Department of Education (Department) agreed to implement 34 audit recommendations—9 were from financial audits and 25 were from performance or information technology (IT) performance audits. As of June 30, 2024, the OSA has determined that none of the 34 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 1 out of 33 audit recommendations that was not fully implemented.





# Governor's Office



From July 1, 2018 through June 30, 2023, the Governor's Office, including the Governor's Office of Information Technology (IT), agreed or partially agreed to implement 285 audit recommendations—90 were from financial audits, which included financial-related IT audit recommendations, and 195 were from performance or IT performance audits or evaluations. As of June 30, 2024, the OSA has determined that a total of 76 of the 285 recommendations are not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Governor's Office had 38 out of 278 audit recommendations that were not fully implemented.

Exhibit 6 summarizes the 76 audit recommendations that are not fully implemented, as of June 30, 2024. Twenty-two of these recommendations are considered high priority and highlighted in orange.

## Exhibit 6 Governor's Office of Information Technology Audit Recommendations Not Fully Implemented as of June 30, 2024

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Audit of Cybersecurity Resiliency, IT Performance Audit, Public Report, May 2023	2A	2023	IT Governance	Not Implemented	6/30/2025	12/31/2024	-6 <sup>2</sup>	-
	2B	2023	IT Governance	Not Implemented	6/30/2025	12/31/2024	-6 <sup>2</sup>	-
	2C	2023	IT Governance	Not Implemented	12/31/2023	12/31/2024	12	-
	2D	2023	IT Governance	Not Implemented	12/31/2023	12/31/2024	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 <sup>1</sup>
Audit of Cybersecurity Resiliency, IT Performance Audit, Confidential Report, May 2023	3B	2023	IT Security	Partially Implemented	12/31/2023	7/31/2024	7	-
	3F	2023	IT Security	Not Implemented	12/31/2023	6/30/2025	18	-
	3G	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	3H	2023	IT Security	Partially Implemented	6/30/2024	6/30/2025	12	-
	4E	2023	IT Governance	Partially Implemented	12/31/2024	12/31/2024	0	-
	4F	2023	IT Governance	Not Implemented	12/31/2024	12/31/2024	0	-
	4G	2023	IT Governance	Partially Implemented	12/31/2024	12/31/2024	0	-
	4H	2023	IT Operations	Not Implemented	12/31/2024	12/31/2024	0	-
	5A	2023	IT Security	Not Implemented	10/31/2024	10/31/2024	0	-
	5B	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	5C	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	5D	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	5E	2023	IT Security	Not Implemented	12/31/2023	6/30/2025	18	-
	7A	2023	IT Security	Not Implemented	12/31/2024	12/31/2024	0	-
	7B	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	7C	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	7D	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	7E	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	7F	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	7G	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	7H	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	7I	2023	IT Security	Not Implemented	6/30/2025	6/30/2025	0	-
	7J	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	8A	2023	IT Security	Not Implemented	12/31/2024	12/31/2024	0	-

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Audit of Cybersecurity Resiliency, IT Performance Audit, Confidential Report, May 2023	8B	2023	IT Security	Not Implemented	12/31/2024	12/31/2024	0	-
	9B	2023	IT Security	Not Implemented	6/30/2024	12/31/2024	6	-
	9C	2023	IT Security	Not Implemented	6/30/2024	12/31/2024	6	-
	9D	2023	IT Security	Not Implemented	5/31/2024	12/31/2024	7	-
	9E	2023	IT Security	Not Implemented	4/30/2024	12/31/2024	8	-
	10A	2023	IT Security	Not Implemented	6/30/2024	12/31/2024	6	-
	10B	2023	IT Security	Not Implemented	6/30/2024	12/31/2024	6	-
	10C	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	10D	2023	IT Governance	Not Implemented	7/31/2024	6/30/2025	11	-
	11A	2023	IT Security	Not Implemented	1/31/2024	6/30/2025	17	-
	11B	2023	IT Security	Not Implemented	1/31/2024	6/30/2025	17	-
	11C	2023	IT Security	Not Implemented	1/31/2024	6/30/2025	17	-
	11D	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	11E	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	11F	2023	IT Security	Not Implemented	1/31/2024	6/30/2025	17	-
	11H	2023	IT Security	Not Implemented	1/31/2024	6/30/2025	17	-
	11I	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	11J	2023	IT Security	Not Implemented	6/30/2024	6/30/2025	12	-
	12A	2023	IT Security	Partially Implemented	6/30/2024	12/31/2024	6	-
	12B	2023	IT Security	Partially Implemented	12/31/2024	12/31/2024	0	-
	12D	2023	IT Security	Partially Implemented	6/30/2024	12/31/2024	6	-
	12E	2023	IT Security	Not Implemented	4/30/2024	12/31/2024	8	-

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2023	2023-002	2014	IT Security	Not Implemented	12/31/2015	6/30/2025	114	Material Weakness
	2023-003A	2021	IT Security	Not Implemented	6/30/2022	6/30/2025	36	Material Weakness
	2023-003B	2021	IT Security	Not Implemented	6/30/2022	6/30/2025	36	Material Weakness
	2023-006A	2021	IT Security	Partially Implemented	3/31/2022	9/30/2024	30	Significant Deficiency
	2023-006B	2017	IT Security	Partially Implemented	1/31/2020	10/31/2024	57	Significant Deficiency
	2023-052A	2022	IT Controls	Not Implemented	6/30/2024	6/30/2025	12	Significant Deficiency
IT Service Management, IT Performance Evaluation, February 2022	2C	2022	IT Governance	Not Implemented	6/30/2023	11/30/2024	17	-
	4A	2022	IT Governance	Partially Implemented	8/31/2023	6/30/2025	22	-
	4B	2022	IT Governance	Partially Implemented	8/31/2023	6/30/2025	22	-
Evaluation of IT Security at Department of Transportation, IT Performance Audit, Confidential Report, February 2020	3B	2020	IT Security	Not Implemented	4/30/2020	8/31/2024	52	-
	4A	2020	IT Security	Partially Implemented	9/30/2020	7/31/2025	58	-
	4BI	2020	IT Security	Partially Implemented	5/31/2020	7/31/2025	62	-
	4BII	2020	IT Security	Partially Implemented	5/31/2020	7/31/2025	62	-
	4C	2020	IT Security	Partially Implemented	5/31/2020	7/31/2025	62	-
	4D	2020	IT Security	Partially Implemented	5/31/2020	7/31/2025	62	-
	5C	2020	IT Change Management	Partially Implemented	2/29/2020	12/31/2024	58	-
	5D	2020	IT Change Management	Not Implemented	12/31/2020	8/31/2024	44	-
	10A	2020	IT Security	Not Implemented	None Provided <sup>3</sup>	12/31/2024	58	-
	11E	2020	IT Security	Not Implemented	12/31/2020	8/31/2024	44	-
Audit of 3 IT Systems at Department of Public Health & Environment, IT Performance Audit, Confidential Report, August 2017	2	2018	IT Operations	Partially Implemented	7/31/2018	8/31/2024	73	-
	4D	2018	IT Security	Partially Implemented	2/29/2020	8/31/2024	54	-
	4E	2018	IT Security	Partially Implemented	2/29/2020	8/31/2024	54	-
	10G	2018	IT Security	Partially Implemented	7/31/2018	8/31/2024	73	-

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Audit of 3 IT Systems at Department of Public Health & Environment, IT Performance Audit, Confidential Report, August 2017	13D	2018	Security	Partially Implemented	3/31/2018	8/31/2024	77	-
	16A	2018	IT Operations	Partially Implemented	7/31/2018	8/31/2024	73	-
	16B	2018	IT Operations	Partially Implemented	7/31/2018	8/31/2024	73	-

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

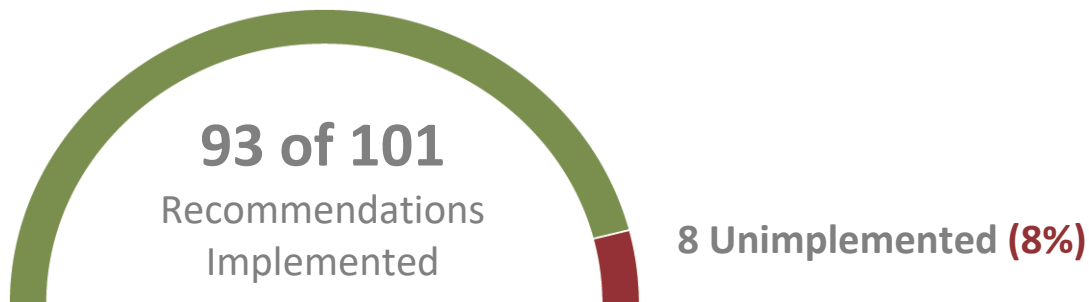
<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.

<sup>2</sup> Delay (Months) is a negative number because the Governor's Office revised its implementation date to be earlier. The original implementation date provided was June 2025, but recently the Governor's Office revised its date to December 2024.

<sup>3</sup> The Governor's Office did not provide an original implementation date for this recommendation when it was first made, so the February 2020 date of the audit report is used as the original implementation date to calculate the delay in months.



# Department of Health Care Policy & Financing



From July 1, 2018 through June 30, 2023, the Department of Health Care Policy & Financing (Department) agreed or partially agreed to implement 101 audit recommendations—77 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 24 were from performance audits. As of June 30, 2024, the OSA has determined that a total of 8 of the 101 recommendations are not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 7 out of 103 audit recommendations that were not fully implemented.

Exhibit 7 summarizes the 8 audit recommendations that are not fully implemented, as of June 30, 2024. Four of these recommendations are considered high priority and highlighted in orange.

## Exhibit 7

### Department of Health Care Policy & Financing

#### Audit Recommendations Not Fully Implemented as of June 30, 2024

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2023	2023-053	2017	Medicaid Eligibility Controls	Not Implemented	12/31/2018	1/31/2025	73	Material Weakness
	2023-054	2017	CHIP Eligibility Controls	Not Implemented	12/31/2018	1/31/2025	73	Material Weakness
	2023-055B	2021	Medicaid Eligibility Controls	Not Implemented	6/30/2023	12/31/2024	18	Material Weakness

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
	2023-055C	2021	Medicaid Eligibility Controls	Not Implemented	6/30/2023	12/31/2024	18	Material Weakness
	2023-057A	2021	Medicaid NEMT <sup>2</sup> Payment Controls	Partially Implemented	12/31/2022	8/31/2024	20	Significant Deficiency
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-047D	2021	Medicaid NEMT <sup>2</sup> Payment Controls	Partially Implemented	7/31/2022	7/31/2025	36	Deficiency in Internal Control
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2021	2021-046B	2021	Medicaid NEMT <sup>2</sup> Payment Controls	Partially Implemented	4/30/2022	12/31/2024	32	Deficiency in Internal Control
Medicaid Non-Emergent Medical Transportation, Performance Audit, August 2021	2B	2022	Contract Provisions	Partially Implemented	12/31/2021	12/31/2024	36	-

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

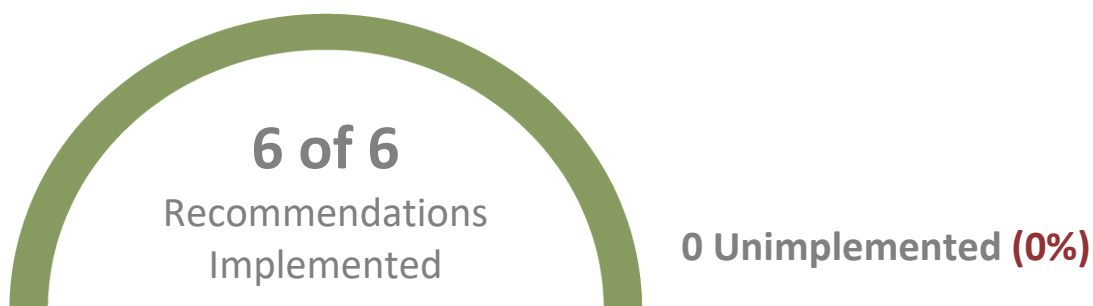
<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.

<sup>2</sup> Medicaid Non-Emergent Medical Transportation benefit.



# Department of Higher Education

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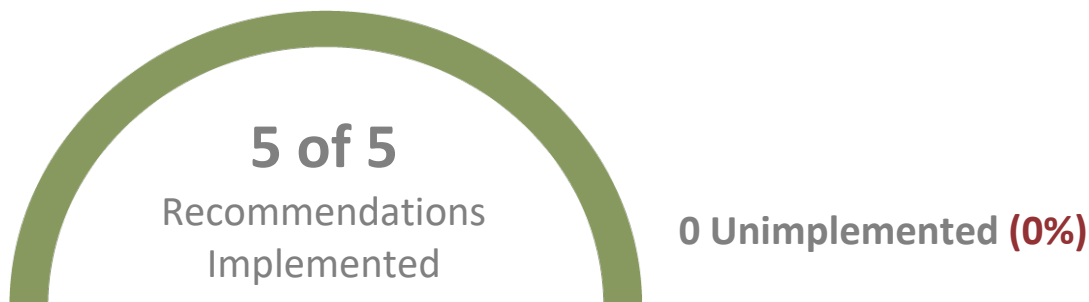
From July 1, 2018 through June 30, 2023, the Department of Higher Education (Department) agreed to implement 6 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 6 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.



# Adams State University

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From July 1, 2018 through June 30, 2023, Adams State University (University) agreed to implement 5 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 5 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University had 1 out of 9 audit recommendations that was not fully implemented.



# Auraria Higher Education Center

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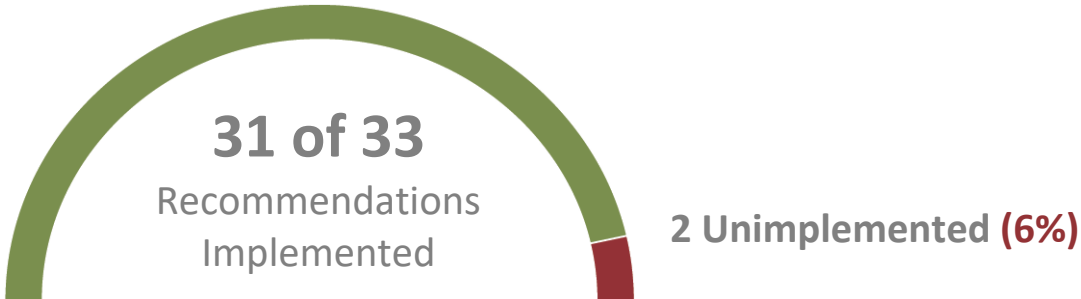


From July 1, 2018, through June 30, 2023, Auraria Higher Education Center agreed to implement 6 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 6 recommendations are considered unimplemented.

In our 2023 *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, 2018 through June 30, 2023, the Colorado Community College System (System) agreed to implement 33 financial audit recommendations, which included financial-related information technology (IT) audit recommendations. As of June 30, 2024, the OSA has determined that a total of 2 of the 33 recommendations are not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the System had 1 out of 22 audit recommendations that was not fully implemented.

Exhibit 8 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2024. These recommendations are not considered high priority.

**Exhibit 8**  
**Colorado Community College System**  
**Audit Recommendations Not Fully Implemented as of June 30, 2024**

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2023	2023-014A	2023	IT Security	Not Implemented	3/31/2024	12/31/2024	9	Significant Deficiency
	2023-014B	2023	IT Security	Not Implemented	10/31/2023	12/31/2024	14	Significant Deficiency

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

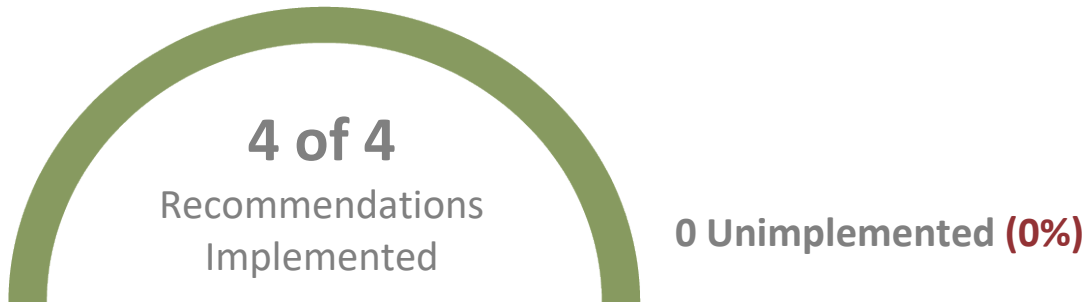
<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.





# Colorado School of Mines

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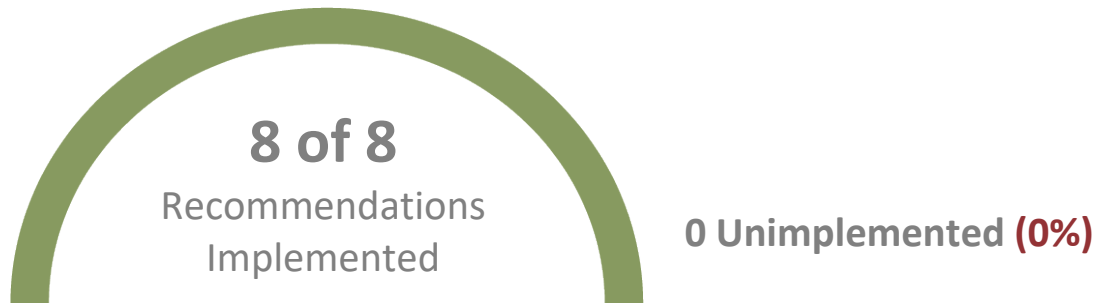
From July 1, 2018 through June 30, 2023, Colorado School of Mines agreed to implement 4 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 4 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Colorado School of Mines also had no unimplemented audit recommendations.



# Colorado State University System

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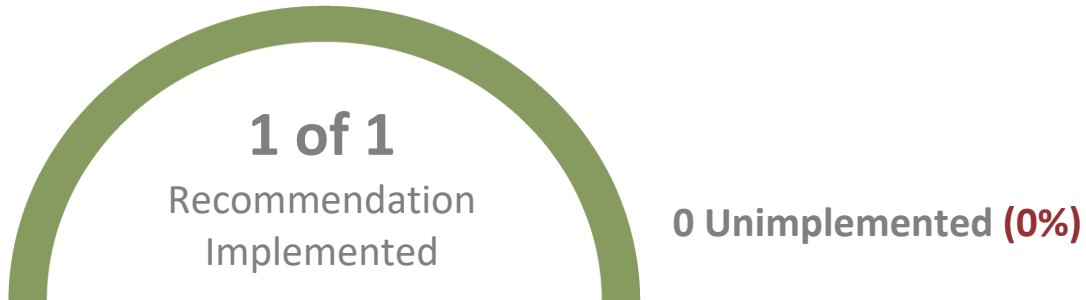
From July 1, 2018 through June 30, 2023, the Colorado State University System (System) agreed to implement 8 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 8 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the System also had no unimplemented audit recommendations.



# Fort Lewis College

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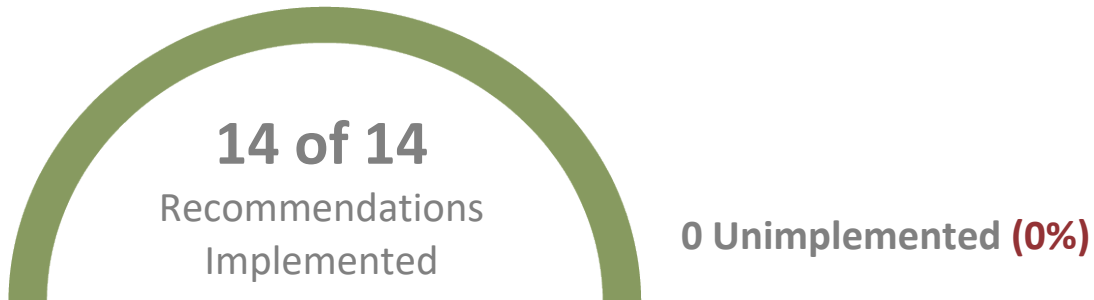
From July 1, 2018 through June 30, 2023, Fort Lewis College agreed to implement 1 financial audit recommendation. As of June 30, 2024, the OSA has determined that the recommendation is considered implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Fort Lewis College also had no unimplemented audit recommendations.



# History Colorado

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From July 1, 2018 through June 30, 2023, History Colorado agreed to implement 14 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 14 recommendations are considered unimplemented.

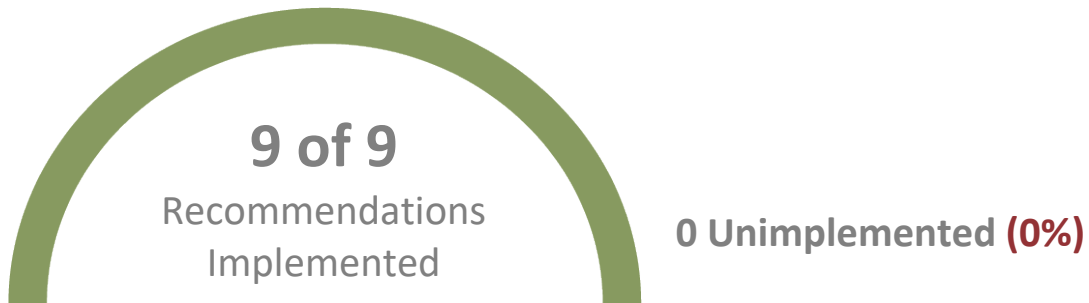
In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, History Colorado also had no unimplemented audit recommendations.





# Metropolitan State University of Denver

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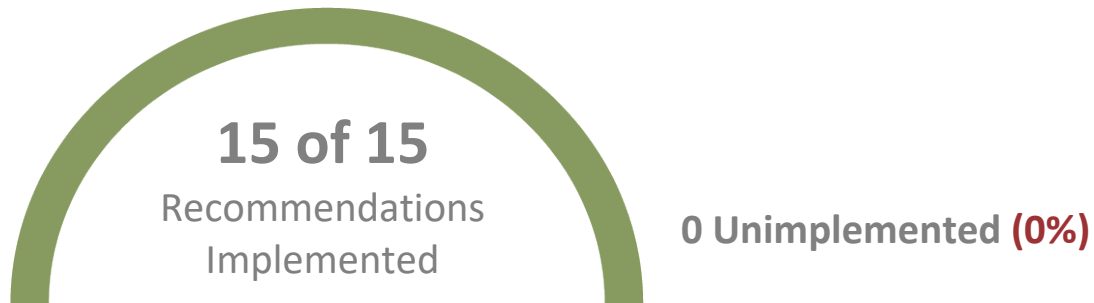
From July 1, 2018 through June 30, 2023, Metropolitan State University of Denver (University) agreed to implement 9 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 9 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University also had no unimplemented audit recommendations.



# University of Colorado System

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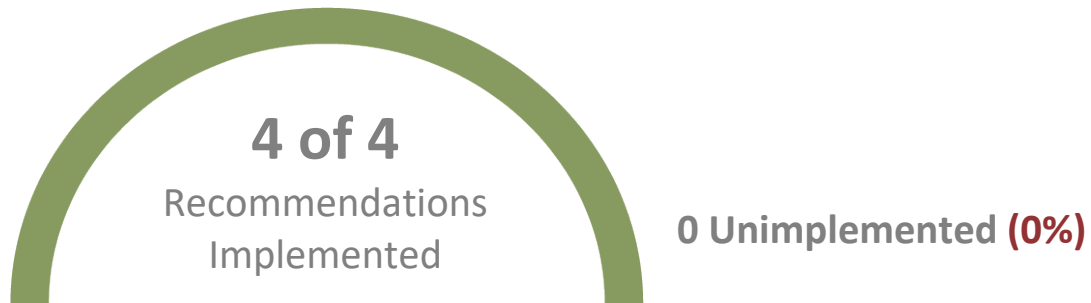
From July 1, 2018 through June 30, 2023, the University of Colorado System (System) agreed to implement 15 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 15 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the System also had no unimplemented audit recommendations.



# University of Northern Colorado

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From July 1, 2018 through June 30, 2023, the University of Northern Colorado (University) agreed to implement 4 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 4 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University also had no unimplemented audit recommendations.



# Western Colorado University

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From July 1, 2018 through June 30, 2023, Western Colorado University (University) agreed to implement 7 financial audit recommendations, which included financial-related information technology (IT) audit recommendations. As of June 30, 2024, the OSA has determined that none of the 7 recommendations are considered unimplemented.

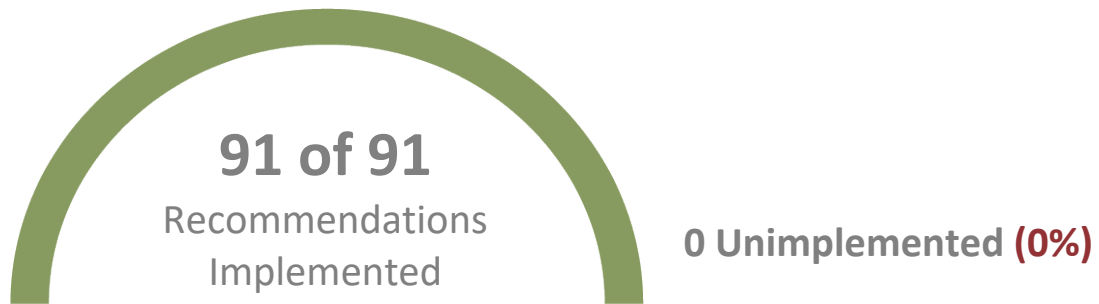
In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University had 2 out of 6 audit recommendations that were not fully implemented.





# Department of Human Services

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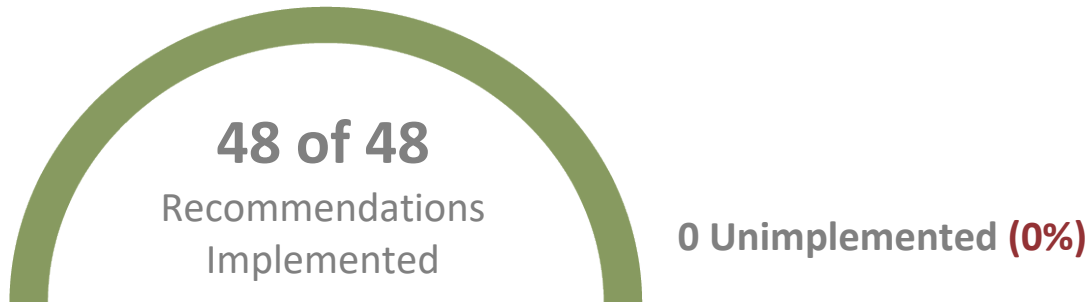
From July 1, 2018 through June 30, 2023, the Department of Human Services (Department) agreed or partially agreed to implement 91 audit recommendations—57 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 34 were from performance audits. As of June 30, 2024, the OSA has determined that none of the 91 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 2 out of 93 audit recommendations that were not fully implemented.



# Judicial Branch

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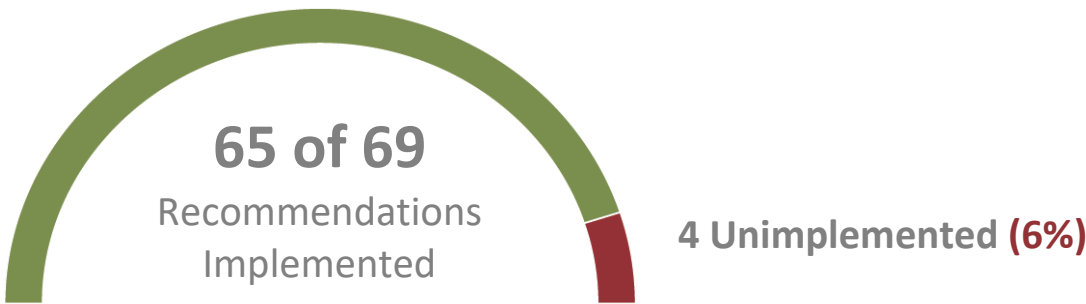


From July 1, 2018 through June 30, 2023, the Judicial Branch (Judicial) agreed to implement 48 audit recommendations—4 were from a financial audit and 44 were from performance audits. As of June 30, 2024, the OSA has determined that none of the 48 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Judicial also had no unimplemented audit recommendations.



# Department of Labor and Employment



From July 1, 2018 through June 30, 2023, the Department of Labor and Employment (Department) agreed or partially agreed to implement 69 audit recommendations—49 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 20 were from performance audits. As of June 30, 2024, the OSA has determined that a total of 4 of the 69 recommendations are not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 9 out of 66 audit recommendations that were not fully implemented.

Exhibit 9 summarizes the 4 audit recommendations that are not fully implemented, as of June 30, 2024. These recommendations are not considered a high priority.

**Exhibit 9**  
**Department of Labor and Employment**  
**Audit Recommendations Not Fully Implemented as of June 30, 2024**

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-016B	2020	UI <sup>2</sup> Financial Compliance	Partially Implemented	9/30/2021	12/31/2024	39	Deficiency in Internal Control

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2021	2021-064E	2020	UI <sup>2</sup> Federal Compliance	Not Implemented	12/31/2021	12/31/2024	36	Deficiency in Internal Control
Unemployment Insurance Benefits, Performance Audit, Public Report, November 2021	1D	2022	Program Administration	Partially Implemented	12/31/2023	12/31/2024	12	-
	3C	2022	Program Administration	Partially Implemented	3/31/2022	06/30/2025	39	-

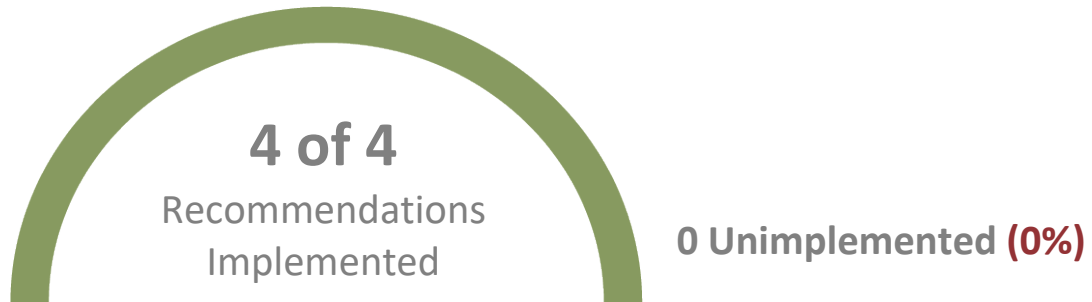
Source: Office of the State Auditor's audit recommendation database.

<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.

<sup>2</sup> UI is the Unemployment Insurance Benefits Program.

# Department of Law

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From July 1, 2018 through June 30, 2023, the Department of Law (Department) agreed to implement 4 performance audit recommendations. As of June 30, 2024, the OSA has determined that none of the 4 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.





# Legislative Department

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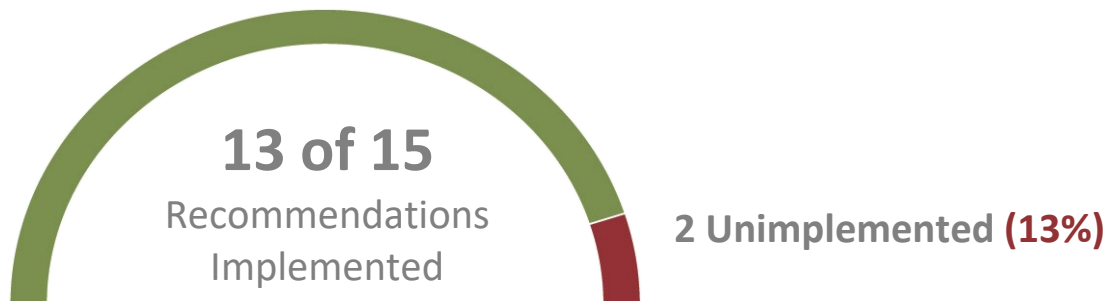


From July 1, 2018 through June 30, 2023, the Legislative Department (Department) agreed to implement 3 financial audit recommendations. As of June 30, 2024, the OSA has determined that none of the 3 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.



# Department of Local Affairs



From July 1, 2018 through June 30, 2023, the Department of Local Affairs (Department) agreed to implement 15 audit recommendations—9 were from financial audits and 6 were from performance audits. As of June 30, 2024, the OSA has determined that a total of 2 of the 15 recommendations are not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 3 out of 15 audit recommendations that were not fully implemented.

Exhibit 10 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2024. Neither of these recommendations are considered high priority.

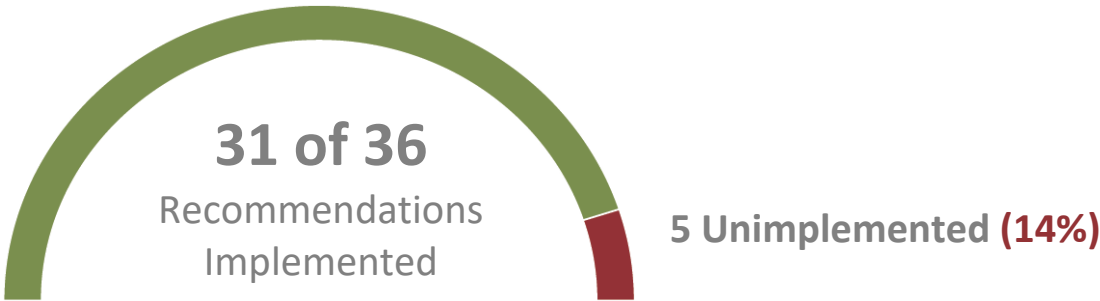
**Exhibit 10**  
**Department of Local Affairs**  
**Audit Recommendations Not Fully Implemented as of June 30, 2024**

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2023, Performance Audit	4B	2022	Private Activity Bond Allocation Fund	Partially Implemented	6/30/2023	6/30/2025	24	-
	4C	2022	Mobile Home Park Act Dispute Resolution and Enforcement Fund	Partially Implemented	6/30/2024	6/30/2025	12	-

Source: Office of the State Auditor’s audit recommendation database.  
<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.



# Department of Military and Veterans Affairs



From July 1, 2018 through June 30, 2023, the Department of Military and Veterans Affairs (Department) agreed to implement 36 audit recommendations—8 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 28 were from performance audits. As of June 30, 2024, the OSA has determined that a total of 5 of the 36 recommendations are not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had no unimplemented audit recommendations.

Exhibit 11 summarizes the 5 audit recommendations that are not fully implemented, as of June 30, 2024. These recommendations are not considered high priority.

**Exhibit 11**  
**Department of Military and Veterans Affairs**  
**Audit Recommendations Not Fully Implemented as of June 30, 2024**

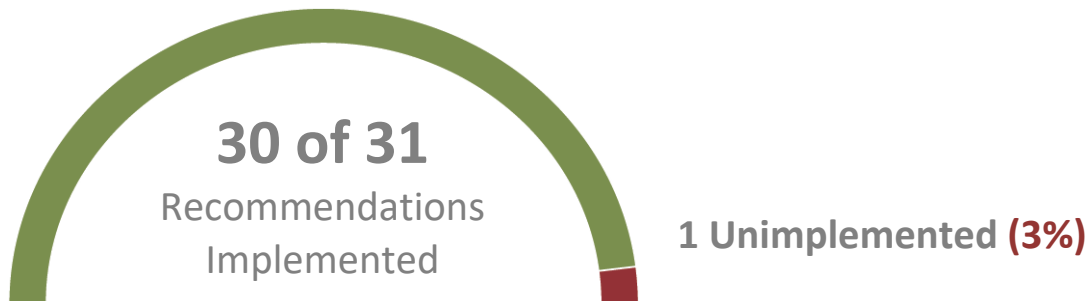
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Veterans Services, Performance Audit, Public Report, September 2022	4A	2023	IT Security	Partially Implemented	3/31/2023	1/31/2025	22	-
	5A	2023	Program Administration	Partially Implemented	1/31/2023	8/31/2024	19	-
	5C	2023	Program Administration	Partially Implemented	3/31/2023	1/31/2025	22	-
	8B	2023	Board & Commission Governance	Partially Implemented	12/31/2023	12/31/2024	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 <sup>1</sup>
Veterans Services, Performance Audit, Public Report, September 2022	8C	2023	Board & Commission Governance	Partially Implemented	12/31/2023	12/31/2024	12	-

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

<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.

# Department of Natural Resources



From July 1, 2018 through June 30, 2023, the Department of Natural Resources (Department) agreed to implement 31 performance audit recommendations. As of June 30, 2024, the OSA has determined that 1 of the 31 recommendations is not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 2 out of 58 audit recommendations that were not fully implemented.

Exhibit 12 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2024. This recommendation is not considered high priority.

## Exhibit 12

### Department of Natural Resources

#### Audit Recommendation Not Fully Implemented as of June 30, 2024

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Oil & Gas Production Reporting, Performance Audit, August 2021	1B	2022	Program Administration	Partially Implemented	9/30/2022	12/31/2024	27	-

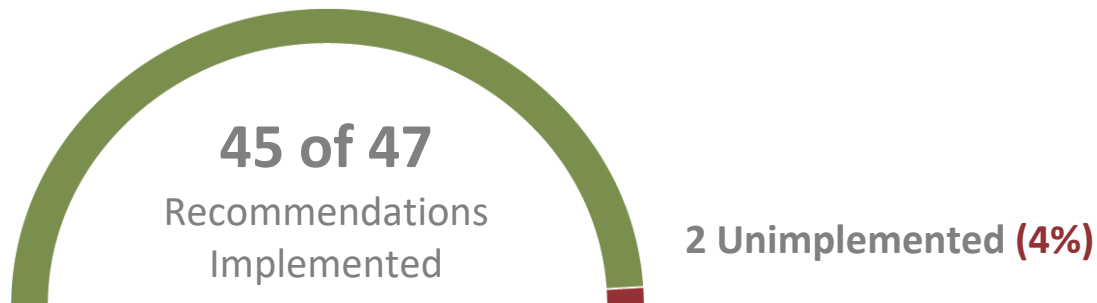
Source: Office of the State Auditor's audit recommendation database.

<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.





# Department of Personnel & Administration



From July 1, 2018 through June 30, 2023, the Department of Personnel & Administration (Department) agreed or partially agreed to implement 47 recommendations—36 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 11 were from performance audits. As of June 30, 2024, the OSA has determined that a total of 2 of the 47 recommendations are not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 1 out of 43 audit recommendations that was not fully implemented.

Exhibit 13 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2024. Both recommendations are considered high priority and highlighted in orange.

## Exhibit 13

### Department of Personnel & Administration

#### Audit Recommendations Not Fully Implemented as of June 30, 2024

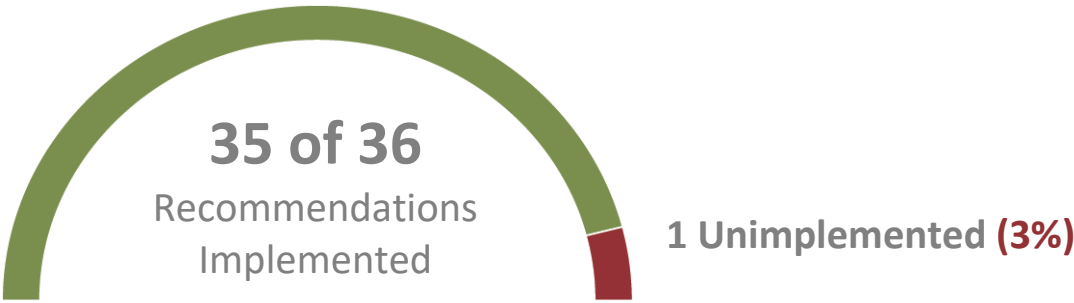
Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2023	2023-032B	2017	Financial Reporting	Partially Implemented	12/31/2017	12/31/2024	84	Material Weakness
	2023-038C	2021	Financial Reporting	Partially Implemented	6/30/2022	10/31/2024	28	Material Weakness

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

<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.



# Department of Public Health and Environment



From July 1, 2018 through June 30, 2023, the Department of Public Health and Environment (Department) agreed or partially agreed to implement 36 audit recommendations—16 were from financial audits and 20 were from performance audits. As of June 30, 2024, the OSA has determined that 1 of the 36 recommendations is not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 3 out of 37 audit recommendations that were not fully implemented.

Exhibit 14 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2024. This recommendation is not considered high priority.

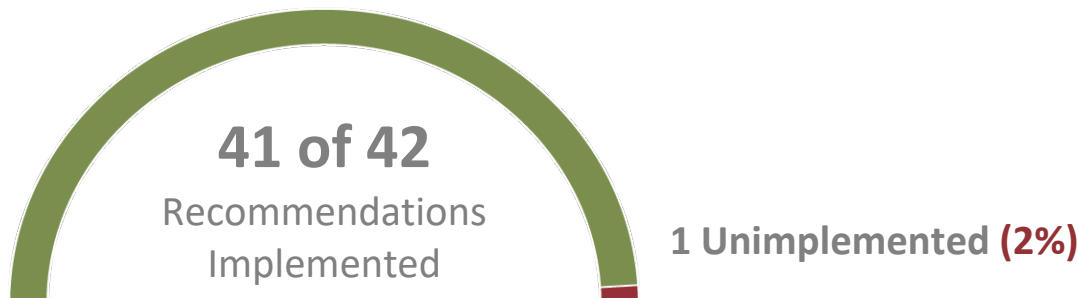
**Exhibit 14**  
**Department of Public Health and Environment**  
**Audit Recommendation Not Fully Implemented as of June 30, 2024**

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2023, Performance Audit	5A	2021	Vital Records Fund	Partially Implemented	6/30/2022	7/31/2025	37	-

Source: Office of the State Auditor’s audit recommendation database.  
<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.



# Department of Public Safety



From July 1, 2018 through June 30, 2023, the Department of Public Safety (Department) agreed or partially agreed to implement 42 audit recommendations—11 were from financial audits and 31 were from performance audits. As of June 30, 2024, the OSA has determined that 1 of the 42 recommendations is not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had no unimplemented audit recommendations.

Exhibit 15 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2024. This recommendation is considered a high priority and highlighted in orange.

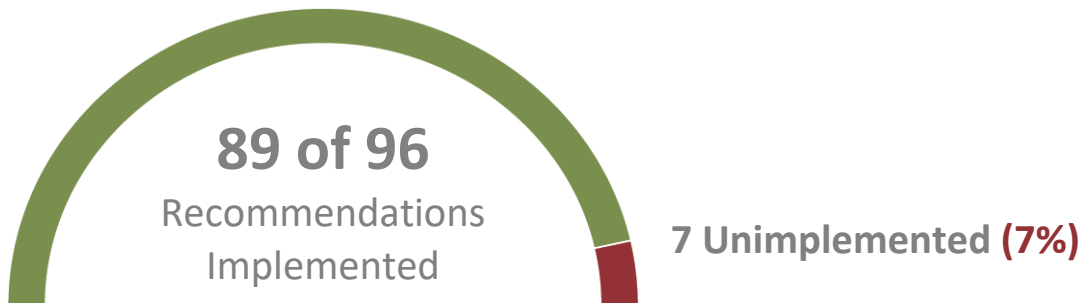
**Exhibit 15**  
**Department of Public Safety**  
**Audit Recommendation Not Fully Implemented as of June 30, 2024**

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2023	2023-078C	2023	Federal Reporting	Partially Implemented	6/30/2024	9/30/2024	3	Material Weakness

Source: Office of the State Auditor’s audit recommendation database.  
<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.



# Department of Regulatory Agencies



From July 1, 2018 through June 30, 2023, the Department of Regulatory Agencies (Department) agreed or partially agreed to implement 96 audit recommendations—1 was from a financial audit and 95 were from performance audits. As of June 30, 2024, the OSA has determined that a total of 7 of the 96 recommendations are not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 3 out of 54 audit recommendations that were not fully implemented

Exhibit 16 summarizes the 7 audit recommendations that are not fully implemented, as of June 30, 2024. Two of these recommendations are considered high priority and are highlighted in orange.

## Exhibit 16

### Department of Regulatory Agencies

#### Audit Recommendations Not Fully Implemented as of June 30, 2024

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Gas Pipeline Safety Program, Performance Audit, May 2023	1A	2023	Program Compliance	Partially Implemented	3/31/2024	10/31/2024	7	-
	1E	2023	Program Compliance	Partially Implemented	3/31/2024	12/31/2024	9	-
Consideration of Best Value Employment Metrics in Electric Utility Resource Acquisitions, Performance Audit, July 2022	1A	2023	Program Compliance	Partially Implemented	6/30/2023	6/30/2025	24	-
	1B	2023	Program Compliance	Partially Implemented	6/30/2023	6/30/2025	24	-
	1C	2023	Program Compliance	Partially Implemented	6/30/2023	6/30/2025	24	-

Colorado Prescription Drug Monitoring Program, Performance Audit, March 2021	2A	2021	Program Compliance	Partially Implemented	7/31/2023	7/31/2025	24	-
	2B	2021	Program Compliance	Partially Implemented	7/31/2023	7/31/2025	24	-

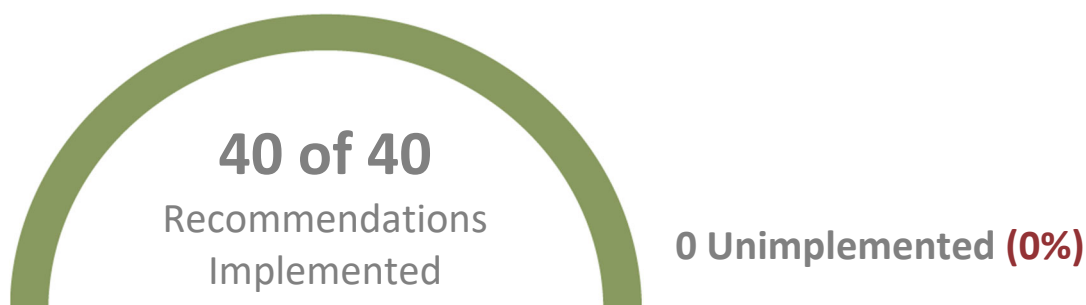
Source: Office of the State Auditor's audit recommendation database.

<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.



# Department of Revenue

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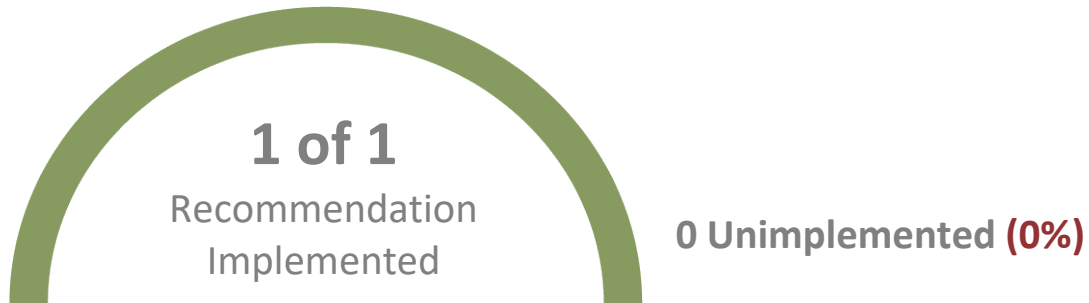
From July 1, 2018 through June 30, 2023, the Department of Revenue (Department) agreed to implement 40 audit recommendations—12 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 28 were from performance audits. As of June 30, 2024, the OSA has determined that none of the 40 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 6 out of 41 audit recommendations that were not fully implemented.



# Department of State (Secretary of State)

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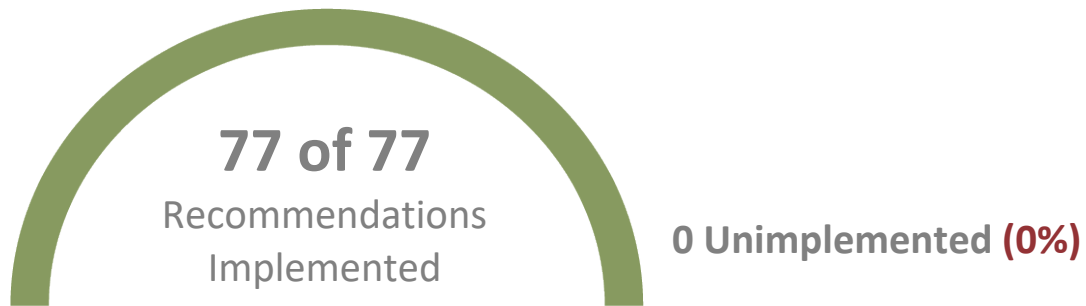
From July 1, 2018 through June 30, 2023, the Department of State (Department) agreed to implement 1 performance audit recommendation. As of June 30, 2024, the OSA has determined that the recommendation is considered implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.



# Department of Transportation

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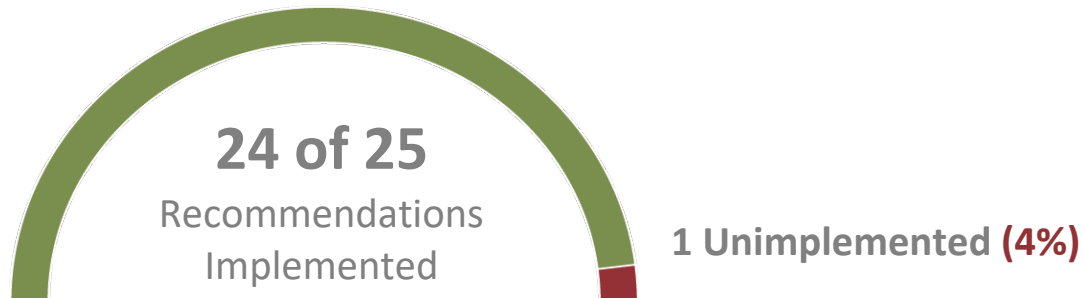


From July 1, 2018 through June 30, 2023, the Department of Transportation (Department) agreed or partially agreed to implement 77 audit recommendations—30 were from financial audits and 47 were from performance or information technology (IT) performance audits. As of June 30, 2024, the OSA has determined that none of the 77 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 2 out of 51 audit recommendations that were not fully implemented.



# Department of Treasury



From July 1, 2018 through June 30, 2023, the Department of Treasury (Department) agreed to implement 25 audit recommendations—5 were from financial audits and 20 were from performance audits. As of June 30, 2024, the OSA has determined that 1 of the 25 recommendations is not fully implemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had no unimplemented audit recommendations.

Exhibit 17 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2024. This recommendation is considered high priority and highlighted in orange.

## Exhibit 17

### Department of Treasury

#### Audit Recommendation Not Fully Implemented as of June 30, 2024

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable <sup>1</sup>
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2023	2023-081C	2018	Federal Compliance for Subrecipient Monitoring	Not Implemented	11/30/2019	12/31/2026	85	Material Weakness

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

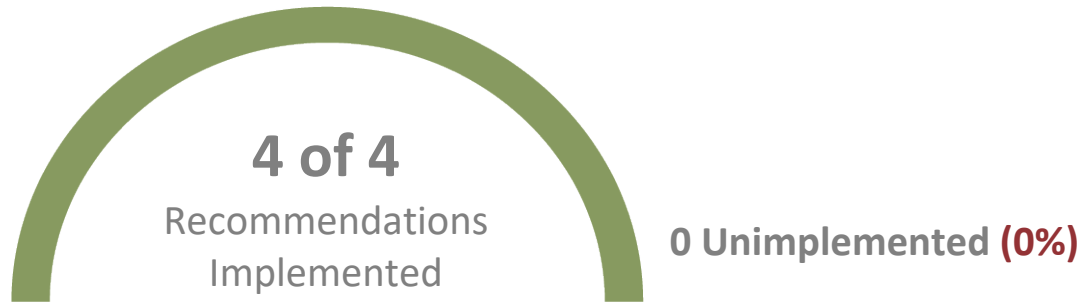
<sup>1</sup> Only financial audit recommendations related to internal controls are classified by deficiency level.





# Colorado New Energy Improvement District

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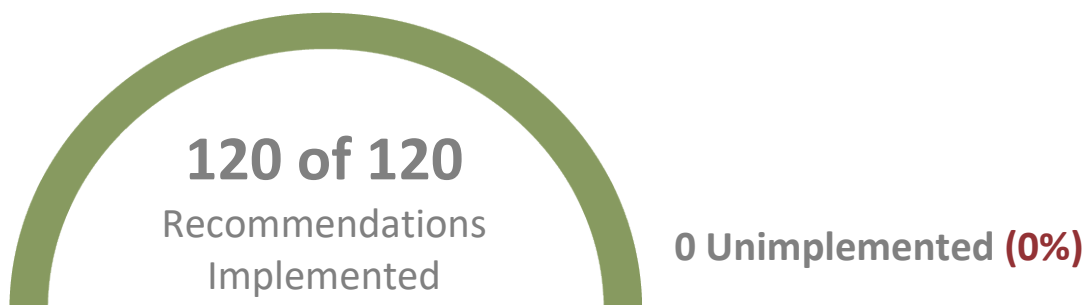
From July 1, 2018 through June 30, 2023, the Colorado New Energy Improvement District (CNEID) agreed to implement 4 performance audit recommendations. As of June 30, 2024, the OSA has determined that none of the 4 recommendations were unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, CNEID had 1 out of 4 audit recommendations that was not fully implemented.



# Community-Centered Boards

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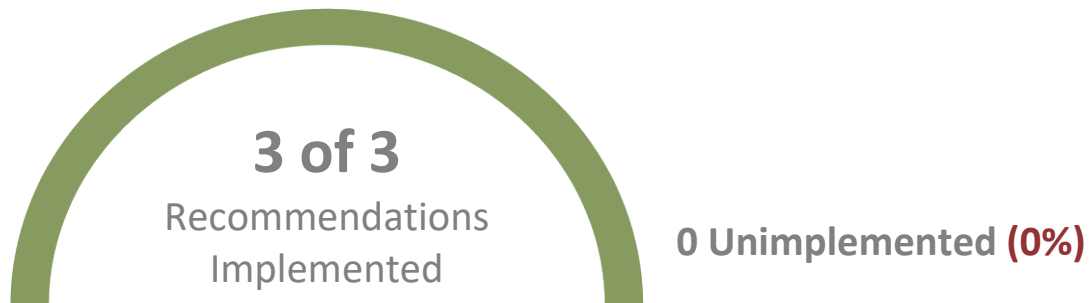
From July 1, 2018 through June 30, 2023, Colorado's 20 Community-Centered Boards (CCBs) agreed or partially agreed to implement 120 performance audit recommendations. As of June 30, 2024, the OSA has determined that none of the 120 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the CCBs also had no unimplemented audit recommendations.



# Pinnacol Assurance

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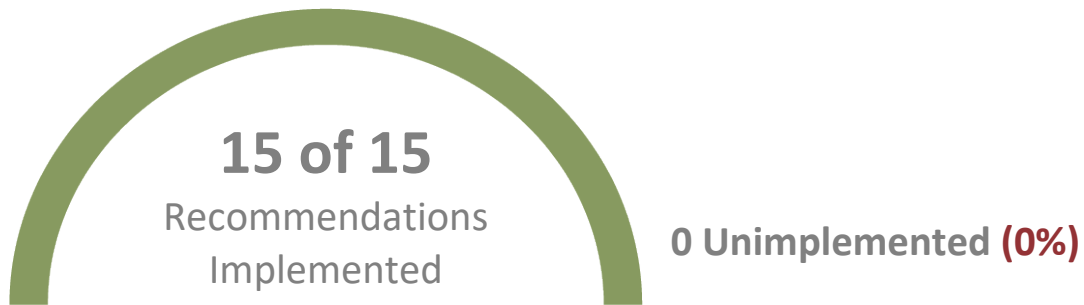
From July 1, 2018 through June 30, 2023, Pinnacol Assurance (Pinnacol) agreed to implement 3 performance audit recommendations. As of June 30, 2024, the OSA has determined that none of the 3 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Pinnacol also had no unimplemented audit recommendations.



# Regional Transportation District

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From July 1, 2018 through June 30, 2023, the Regional Transportation District (RTD) agreed to implement 15 performance audit recommendations. As of June 30, 2024, the OSA has determined that none of the 15 recommendations are considered unimplemented.

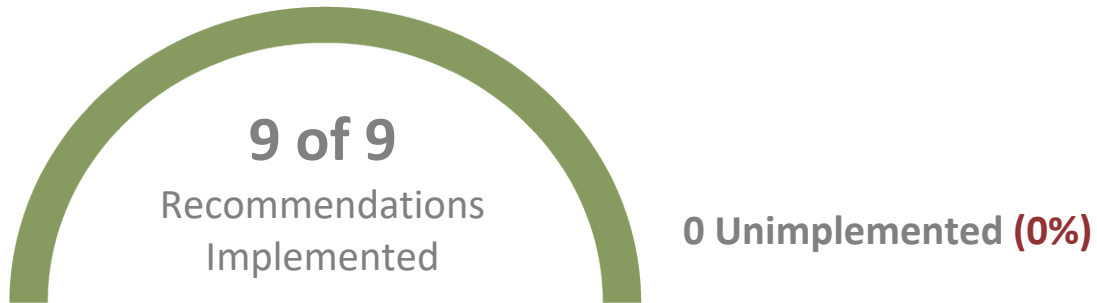
In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, RTD had 1 out of 15 audit recommendations that was not fully implemented.





# Statewide Internet Portal Authority

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From July 1, 2018 through June 30, 2023, the Statewide Internet Portal Authority (SIPA) agreed or partially agreed to implement 9 information technology (IT) performance audit recommendations. As of June 30, 2024, the OSA has determined that none of the 9 recommendations are considered unimplemented.

In our 2023 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, SIPA also had no unimplemented audit recommendations.



# **Appendix B**

# Locate an OSA Report

All audit and evaluation reports issued by the Office of the State Auditor (OSA) since 1999 are available on the OSA's web site at [www.colorado.gov/auditor](http://www.colorado.gov/auditor). For example, audits can be found under either of the **Audits** links.

The screenshot shows the Colorado General Assembly website. At the top left is the Colorado State Seal and the text "Second Regular Session | 74th General Assembly" and "Colorado General Assembly". To the right are links for "Visit & Learn", "Find My Legislator", and "Watch & Listen", followed by a search bar with an "Apply" button. Below this is a horizontal navigation bar with links: "INTERIM SCHEDULE", "BILLS", "LAWS", "LEGISLATORS", "COMMITTEES", "INITIATIVES", "BUDGET", "AUDITS", "PUBLICATIONS", and "AGENCIES". A red arrow points from the top right to the "AUDITS" link in this bar. Below the navigation bar is a large image of a domed ceiling with the text "Office of the State Auditor" overlaid. At the bottom of the image is another navigation bar with links: "Audits", "Legislative Audit Committee", "Local Government", "Fraud Hotline", "Tax Expenditure Evaluations", and "About". A red arrow points from the bottom left to the "Audits" link in this bar. Below the image is a section titled "A Message from the State Auditor" featuring a photo of Kerri L. Hunter, CPA, CFE, and a welcome message. To the right is a "CONTACT INFORMATION" box with the address: "State Services Building, 1525 Sherman St., 7th Floor, Denver, CO 80203, United States" and a "Get Directions" link.

Second Regular Session | 74th General Assembly  
Colorado General Assembly

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Office of the State Auditor

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**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.

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Denver, CO 80203  
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Audits can be accessed through the **Search** box or via each Department or Entity that is listed.

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## Audits

Audits in Progress

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.

### RECENTLY RELEASED AUDITS

REGULATORY AGENCIES  
Colorado Civil Rights Commission and Civil Rights Division

AGRICULTURE  
Measurement Standards Program

EDUCATION  
Colorado School Districts Fiscal Health Analysis, Fiscal Years 2021-2023

See All Audits

### AUDITS BY DEPARTMENT

A  
Adams State University

Agriculture

Auraria Higher Education Center

Hard copy reports are also available from the OSA at 1525 Sherman St., 7th Floor, Denver, Colorado 80203, and can be requested by emailing [osa.ga@coleg.gov](mailto:osa.ga@coleg.gov) or calling 303.869.2800.









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