



## Legislative Audit Committee January 30, 2024 Minutes

The Legislative Audit Committee (LAC) convened a hearing on January 30, 2024, at 7:32 a.m. in the Old Supreme Court Chambers. Representative Lisa Frizell called the meeting to order. Roll was called with the following members present or excused:

### Committee Members

Representative Andrew Boesenecker, Senator Rhonda Fields (arrived 7:44 a.m.), Senator Chris Hansen (LAC temporary replacement for Senator Dafna Michaelson Jenet), Representative William Lindstedt, Senator Rod Pelton (arrived 7:34 a.m.), Senator Kevin Van Winkle (excused), Representative Don Wilson (LAC temporary replacement for Representative Gabe Evans), Representative Lisa Frizell (Chair)

The following Office of the State Auditor (OSA) staff attended:

### OSA

Kerri L. Hunter, State Auditor; Michelle Colin, Deputy State Auditor; Crystal Dorsey, Lynn Obremski, Kate Shiroff

### Other Attendees

Colorado Office of Economic Development and International Trade (OEDIT)  
Jeff Kraft, Deputy Director, OEDIT and Director of Business Funding and Incentives  
Che Sheehan, Enterprise Zone Program Manager

Colorado State Fair Authority  
Scott Stoller, General Manager

Department of Public Health & Environment  
Trisha Oeth, Director of Environmental Health and Protection  
Steve McCannon, Air Pollution Control Division, Mobile Sources Program Director

Eide Bailly LLP  
Paul Kane, Partner  
Alex Arndt, Manager

7:33 a.m.

### **Election of Vice Chair**

Representative Lindstedt made a motion to nominate Representative Boesenecker as Vice Chair. Senator Hansen seconded the motion, and the motion passed unanimously.

7:35 a.m.

### **Colorado State Fair Authority, Financial and Compliance Audit, Fiscal Years Ended June 30, 2023 and 2022**

Representative Boesenecker made a motion to release the *Colorado State Fair Authority, Financial and Compliance Audit, Fiscal Years Ended June 30, 2023 and 2022*. Representative Lindstedt seconded the motion, and the motion passed unanimously.

Ms. Dorsey introduced self, staff, and contractor.

Mr. Stoller (*Colorado State Fair Authority*) introduced self and staff.

Eide Bailly LLP Staff presented an overview of the audit.

Recommendation 1 was reviewed, discussed, and agreed to by the Colorado State Fair Authority.

Discussion ensued regarding changes in financial position, net cash position, near term resources, operational revenue and costs, and accomplishments and challenges.

7:35 a.m.

### **Minutes**

Representative Boesenecker made a motion to approve the December 11, 2023, LAC hearing minutes. Senator Pelton seconded the motion, and the motion passed unanimously.

8:13 a.m.

### **Colorado Office of Economic Development and International Trade, Enterprise Zone Annual Report, Fiscal Year 2022-2023**

Michelle Colin introduced self and presented introductory remarks.

Mr. Kraft (*Colorado Office of Economic Development and International Trade*) introduced self and staff, and presented an overview of the report.

Mr. Sheehan (*Colorado Office of Economic Development and International Trade*) presented an overview of business funding by OEDIT.

Discussion ensued regarding funding for economically distressed communities, neighborhood gentrification, vacant building rehabilitation credit, and the two-year vacant threshold credit.

8:36 a.m.

**Department of Public Health and Environment, Automobile Inspection and Readjustment Program, Performance Evaluation, November 2022, Status Report**

Ms. Colin introduced staff.

Ms. Shiroff presented an overview of the report.

Ms. Oath (*Department of Public Health and Environment*) introduced self and staff.

Mr. McCannon (*Department of Public Health and Environment*) presented the status report.

Discussion ensued regarding procedures performed by the Department as a result of the audit to determine if the program should be expanded to El Paso County.

8:40 a.m.

**Legislation**

Ms. Colin presented an overview of the amendment to SB 24-004 (County Veterans Service Offices Administration).

Senator Pelton and Senator Fields provided brief remarks about the legislation and amendment.

8:51 a.m.

**Reports Released Without a Hearing**

Representative Boesenecker made a motion to release the Reports Released Without a Hearing. Representative Wilson seconded the motion, and the motion passed unanimously

Ms. Dorsey presented an overview of the reports.

**Hearing adjourned at 8:53 a.m.**

Minutes submitted by:

Jayne Watson

Executive Assistant, Office of the State Auditor

