CHAPTER 83

CORRECTIONS

SENATE BILL 23-242

BY SENATOR(S) Zenzinger and Kirkmeyer, Bridges, Cutter, Exum, Hansen, Priola, Simpson; also REPRESENTATIVE(S) Sirota and Bockenfeld, Bird, Bacon, Brown, Hamrick, Joseph, Lieder, Marshall, Parenti, Snyder, Story, Vigil, Weissman.

AN ACT

CONCERNING FINANCIAL AUDITS OF THE COMMUNITY CORRECTIONS PROGRAMS IN THE STATE, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

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

SECTION 1. In Colorado Revised Statutes, 17-27-108, add (2)(c) as follows:

17-27-108. Division of criminal justice in the department of public safety-duties - community corrections contracts - audit. (2) (c) (I) No later than January 1,2024, and every five years thereafter, the division of criminal justice shall, subject to available appropriations, contract with an independent third-party contractor to analyze all financial records of each community corrections program. The community corrections programs shall comply with all requests associated with this audit and share financial records with the contractor. The independent third-party contractor shall work directly with each community corrections program to gather financial information. The audit must analyze, but is not limited to, the following:

- (A) TOTAL REVENUE;
- (B) ALL SOURCES OF REVENUE, INCLUDING, BUT NOT LIMITED TO, GENERAL FUND DOLLARS, STATE OR FEDERAL GRANT FUNDS, MEDICAID REIMBURSEMENTS, LOCAL GOVERNMENT FUNDS, AND PRIVATE AND PUBLIC LOANS;
 - (C) TOTAL EXPENDITURES;
 - (D) Amount of expenditures by expenditure type, including, but not

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LIMITED TO, WAGES AND SALARIES, BENEFITS, OPERATING EXPENSES, AND CAPITAL IMPROVEMENTS; AND

- (E) COST PER DAY PER COMMUNITY CORRECTIONS OFFENDER FOR SERVICES THAT QUALIFY FOR REIMBURSEMENT FROM APPROPRIATIONS FROM THE GENERAL FUND TO THE DIVISION OF CRIMINAL JUSTICE.
- (II) The independent third-party contractor completing the audit shall report its findings to the joint budget committee of the house of representatives and senate and the division of criminal justice, no later than July 1, 2025, and no later than July 1 every five years thereafter. Notwithstanding section 24-1-136 (11)(a)(I), the report required by this subsection (2)(c)(II) continues indefinitely.
- **SECTION 2. Appropriation.** For the 2023-24 state fiscal year, \$100,000 is appropriated to the department of public safety for use by the division of criminal justice. This appropriation is from the general fund. To implement this act, the division may use this appropriation for DCJ administrative services.
- **SECTION 3.** Act subject to petition effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2024 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: April 17, 2024