

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

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 23-0881.01 Amber Paoloemilio x5497

SENATE BILL 23-242

SENATE SPONSORSHIP

Zenzinger and Kirkmeyer, Bridges, Cutter, Exum, Hansen, Priola, Simpson

HOUSE SPONSORSHIP

Sirota and Bockenfeld, Bird

Senate Committees
Appropriations

House Committees

A BILL FOR AN ACT

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

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/>.)

Joint Budget Committee. The bill requires the division of criminal justice in the department of public safety to contract with a third-party to conduct a financial audit of the community corrections programs and report those findings to the joint budget committee and the division of criminal justice by July 1, 2025.

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.

SENATE
3rd Reading Unamended
March 30, 2023

SENATE
2nd Reading Unamended
March 29, 2023

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

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

4 **17-27-108. Division of criminal justice in the department of**
5 **public safety - duties - community corrections contracts - audit.**

6 (2) (c) (I) NO LATER THAN JANUARY 1, 2024, AND EVERY FIVE YEARS
7 THEREAFTER, THE DIVISION OF CRIMINAL JUSTICE SHALL, SUBJECT TO
8 AVAILABLE APPROPRIATIONS, CONTRACT WITH AN INDEPENDENT
9 THIRD-PARTY CONTRACTOR TO ANALYZE ALL FINANCIAL RECORDS OF
10 EACH COMMUNITY CORRECTIONS PROGRAM. THE COMMUNITY
11 CORRECTIONS PROGRAMS SHALL COMPLY WITH ALL REQUESTS ASSOCIATED
12 WITH THIS AUDIT AND SHARE FINANCIAL RECORDS WITH THE CONTRACTOR.
13 THE INDEPENDENT THIRD-PARTY CONTRACTOR SHALL WORK DIRECTLY
14 WITH EACH COMMUNITY CORRECTIONS PROGRAM TO GATHER FINANCIAL
15 INFORMATION. THE AUDIT MUST ANALYZE, BUT IS NOT LIMITED TO, THE
16 FOLLOWING:

17 (A) TOTAL REVENUE;

18 (B) ALL SOURCES OF REVENUE, INCLUDING, BUT NOT LIMITED TO,
19 GENERAL FUND DOLLARS, STATE OR FEDERAL GRANT FUNDS, MEDICAID
20 REIMBURSEMENTS, LOCAL GOVERNMENT FUNDS, AND PRIVATE AND PUBLIC
21 LOANS;

22 (C) TOTAL EXPENDITURES;

23 (D) AMOUNT OF EXPENDITURES BY EXPENDITURE TYPE,
24 INCLUDING, BUT NOT LIMITED TO, WAGES AND SALARIES, BENEFITS,
25 OPERATING EXPENSES, AND CAPITAL IMPROVEMENTS; AND

26 (E) COST PER DAY PER COMMUNITY CORRECTIONS OFFENDER FOR

1 SERVICES THAT QUALIFY FOR REIMBURSEMENT FROM APPROPRIATIONS
2 FROM THE GENERAL FUND TO THE DIVISION OF CRIMINAL JUSTICE.

3 (II) THE INDEPENDENT THIRD-PARTY CONTRACTOR COMPLETING
4 THE AUDIT SHALL REPORT ITS FINDINGS TO THE JOINT BUDGET COMMITTEE
5 OF THE HOUSE OF REPRESENTATIVES AND SENATE AND THE DIVISION OF
6 CRIMINAL JUSTICE, NO LATER THAN JULY 1, 2025, AND NO LATER THAN
7 JULY 1 EVERY FIVE YEARS THEREAFTER. NOTWITHSTANDING SECTION
8 24-1-136 (11)(a)(I), THE REPORT REQUIRED BY THIS SUBSECTION (2)(c)(II)
9 CONTINUES INDEFINITELY.

10 **SECTION 2. Appropriation.** For the 2023-24 state fiscal year,
11 \$100,000 is appropriated to the department of public safety for use by the
12 division of criminal justice. This appropriation is from the general fund.
13 To implement this act, the division may use this appropriation for DCJ
14 administrative services.

15 **SECTION 3. 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 2024 and, in such case, will take effect on the date of the
23 official declaration of the vote thereon by the governor.