



July 10, 2024

## **Division of Youth Services Reporting Performance Audit – Status Report**

Members of the Legislative Audit Committee:

Attached is the status report from the Department of Human Services (Department) on the implementation of the recommendation contained in the Office of the State Auditor's (OSA) *Division of Youth Services Reporting Performance Audit*, released in August 2023.

### **OSA Review of Documentation**

As part of the status report process, we requested and received supporting documentation for the recommendation that the Department reported as having been implemented. Specifically, we reviewed the Department's internal clearance sheet, which it used to document its additional layers of review for the Division of Youth Services recidivism and education reports.

Based on our review, the supporting documentation substantiates the Department's reported implementation status.



Kerri L. Hunter, CPA, CFE  
State Auditor  
Colorado Office of the State Auditor  
1525 Sherman St., 7<sup>th</sup> Floor  
Denver, CO 80203

June 18, 2024

Dear Auditor Hunter:

In response to your request, we have prepared the attached status report on the implementation status of the audit recommendation contained in the Division of Youth Services Reporting Performance Audit. The report provides a brief explanation of the actions taken by the Department of Human Services to implement the recommendation.

All aspects of the one (1) recommendation have been implemented and completed, as of July 1, 2023.

If you have any questions about this status report and the Department of Human Service's efforts to implement the audit recommendation, please contact Kelli Burmeister at 303.877.2528 or [Kelli.Burmeister@state.co.us](mailto:Kelli.Burmeister@state.co.us).

Sincerely,

Anders Jacobson  
Director, Division of Youth Services



## Audit Recommendation Status Report

<b>Audit Name:</b>	Division of Youth Services Reporting, Performance Audit
<b>Audit Number:</b>	2260P
<b>Agency:</b>	Department of Human Services, Division of Youth Services
<b>Date of Status Report:</b>	June 18, 2024

### Section I: Summary

Rec. Number	Response from Audit Report	Original Implementation Date	Current Implementation Status	Current Implementation Date
1	Agree	July 2023	Implemented	July 2023

## Section II: Narrative Detail

### Recommendation 1

The Division of Youth Services should review its quality control procedures and quality assurance processes over the Educational Outcomes Report to look for opportunities to further mitigate the risk of mistakes and human error in the report narrative. This could include implementing additional reviews of information published in the report and/or establishing a process to improve its documentation that reviews have been completed.

<b>Current Implementation Status</b>	Implemented
<b>Current Implementation Date</b>	July 2023
<b>Status Update Narrative</b>	The Division of Youth Services added an additional layer of review by the Colorado Department of Human Services' Audit Division, for both the annual Recidivism report and the annual Educational Outcomes report.