

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

**ENGROSSED**

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

LLS NO. 21-0581.02 Julie Pelegrin x2700

**HOUSE BILL 21-1294**

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**A BILL FOR AN ACT**

101      **CONCERNING AN EVALUATION OF THE STATEWIDE SYSTEMS USED TO**  
102              **MEASURE THE PERFORMANCE OF THE ELEMENTARY AND**  
103              **SECONDARY PUBLIC EDUCATION SYSTEM OF THE STATE, AND, IN**  
104              **CONNECTION THEREWITH, MAKING AN APPROPRIATION.**

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**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>.)*

The bill directs the state auditor to contract with a public or private entity (contractor) to conduct a performance audit of the statewide system of standards and assessments and the statewide education accountability

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

HOUSE  
Amended 2nd Reading  
May 21, 2021

system. The bill specifies the issues that the performance audit must address. By November 15, 2022, and following release by the legislative audit committee, the final report of the performance audit must be submitted to the commissioner of education, the state board of education, and the education committees of the general assembly.

The bill specifies the authority of the state auditor and the contractor to access nonfinancial records and information held by the department of education or held by public schools, school districts, boards of cooperative services, and the state charter school institute, if the records and information are not available from the department.

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

2           **SECTION 1.** In Colorado Revised Statutes, **add** 2-3-126 as  
3 follows:

4           **2-3-126. Audit of statewide education accountability systems**  
5 **- report - legislative declaration - definitions - repeal.** (1) (a) THE

6 GENERAL ASSEMBLY FINDS THAT:

7           (I) COLORADO ADOPTED THE STATEWIDE SYSTEM OF STANDARDS  
8 AND ASSESSMENTS IN 2008 AND THE STATEWIDE EDUCATION  
9 ACCOUNTABILITY SYSTEM IN 2009 TO COMPLY WITH FEDERAL STATEWIDE  
10 TESTING REQUIREMENTS, GAUGE THE SUCCESS OF PUBLIC SCHOOLS IN  
11 EDUCATING STUDENTS, AND IDENTIFY AREAS IN WHICH THE STATE, THE  
12 DEPARTMENT OF EDUCATION, PUBLIC SCHOOLS, SCHOOL DISTRICTS,  
13 BOARDS OF COOPERATIVE SERVICES, AND THE STATE CHARTER SCHOOL  
14 INSTITUTE COULD BETTER SUPPORT STUDENTS, TEACHERS, AND FAMILIES  
15 IN MEETING THEIR CHILDREN'S EDUCATIONAL NEEDS;

16           (II) THE REQUIREMENTS OF THE STATEWIDE SYSTEM OF  
17 STANDARDS AND ASSESSMENTS AND THE STATEWIDE EDUCATION  
18 ACCOUNTABILITY SYSTEM CURRENTLY EXCEED THE FEDERAL TESTING  
19 REQUIREMENTS AND HAVE UNDERGONE SEVERAL SIGNIFICANT  
20 MODIFICATIONS OVER THE PAST DECADE, CAUSING POLICYMAKERS TO

1 QUESTION WHETHER THE SYSTEMS STILL ALIGN WITH THE GENERAL  
2 ASSEMBLY'S ORIGINAL INTENT IN ADOPTING THE SYSTEMS;

3 (III) THE GENERAL ASSEMBLY DESIRES TO REVIEW THE STATEWIDE  
4 SYSTEM OF STANDARDS AND ASSESSMENTS AND THE STATEWIDE  
5 EDUCATION ACCOUNTABILITY SYSTEM TO ENSURE THAT THEY DO NOT  
6 CONTAIN INSTITUTIONAL OR CULTURAL BIASES BASED ON RACE,  
7 ETHNICITY, RELIGION, SEX, SEXUAL ORIENTATION, NATIONALITY,  
8 DISABILITY, AGE, OR ECONOMIC STATUS; AND TO ENSURE THAT THE  
9 SYSTEMS PROVIDE AN ACCURATE, CREDIBLE, AND COMPARABLE  
10 ASSESSMENT OF THE DELIVERY OF PUBLIC EDUCATION THROUGHOUT THE  
11 STATE;

12 (IV) THE GENERAL ASSEMBLY ACKNOWLEDGES ITS  
13 CONSTITUTIONAL OBLIGATION TO ESTABLISH AND MAINTAIN A THOROUGH  
14 AND UNIFORM SYSTEM OF PUBLIC EDUCATION IN THE STATE, AND THE  
15 GENERAL ASSEMBLY AND DEPARTMENT OF EDUCATION ARE CONSTANTLY  
16 LOOKING FOR WAYS TO IMPROVE COLORADO'S SYSTEM OF PUBLIC  
17 EDUCATION AND BETTER SERVE ITS RESIDENTS; AND

18 (V) A THOROUGH, INDEPENDENT, THIRD-PARTY REVIEW OF THE  
19 EXISTING STATEWIDE SYSTEM OF STANDARDS AND ASSESSMENTS AND THE  
20 STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM WILL PROVIDE  
21 VALUABLE INFORMATION ABOUT THE EFFICACY OF THE STATE'S CURRENT  
22 SYSTEMS, INCLUDING AREAS IN WHICH THE SYSTEMS MAY BE IMPROVED,  
23 AND HELP TO IDENTIFY AND INFORM THE ALLOCATION OF RESOURCES TO  
24 MEET THE INCREASED NEEDS AT THE STATE AND LOCAL LEVELS, TO  
25 ADVANCE PUBLIC EDUCATION IN COLORADO.

26 (b) THE GENERAL ASSEMBLY FINDS, THEREFORE, THAT IT IS  
27 APPROPRIATE TO OBTAIN AN INDEPENDENT PERFORMANCE AUDIT OF THE

1 STATEWIDE SYSTEM OF STANDARDS AND ASSESSMENTS AND THE  
2 STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM. THE OBJECTIVE OF THE  
3 AUDIT IS TO DETERMINE WHETHER THE CURRENT SYSTEMS:

4 (I) MEET THE GOALS AND INTENTIONS OF THE GENERAL ASSEMBLY  
5 AS STATED IN THE LEGISLATIVE DECLARATIONS SET FORTH IN SECTIONS  
6 22-7-1002 AND 22-11-102;

7 (II) CONTAIN INSTITUTIONAL OR CULTURAL BIASES BASED ON  
8 RACE, ETHNICITY, RELIGION, SEX, SEXUAL ORIENTATION, NATIONALITY,  
9 DISABILITY, AGE, OR ECONOMIC STATUS; AND

10 (III) PROVIDE AN ACCURATE, CREDIBLE, AND COMPARABLE  
11 ASSESSMENT OF PUBLIC EDUCATION THROUGHOUT THE STATE.

12 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
13 REQUIRES:

14 (a) "CONTRACTOR" MEANS A PUBLIC OR PRIVATE ENTITY SELECTED  
15 BY THE STATE AUDITOR TO CONDUCT A PERFORMANCE AUDIT OF THE  
16 STATEWIDE IMPLEMENTATION OF THE STATEWIDE SYSTEM OF STANDARDS  
17 AND ASSESSMENTS AND THE STATEWIDE EDUCATION ACCOUNTABILITY  
18 SYSTEM.

19 (b) "STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM" MEANS  
20 THE SYSTEM FOR ACCREDITING SCHOOLS AND SCHOOL DISTRICTS  
21 DESCRIBED IN ARTICLE 11 OF TITLE 22 AND AS IMPLEMENTED BY RULES  
22 ADOPTED BY THE STATE BOARD OF EDUCATION.


23 (c) "STATEWIDE SYSTEM OF STANDARDS AND ASSESSMENTS"  
24 MEANS THE SYSTEM OF STANDARDS AND ASSESSMENTS DESCRIBED IN PART  
25 10 OF ARTICLE 7 OF TITLE 22 AND AS IMPLEMENTED BY RULES ADOPTED BY  
26 THE STATE BOARD OF EDUCATION.

27 (3) NO LATER THAN OCTOBER 1, 2021, THE STATE AUDITOR,

1 THROUGH A COMPETITIVE BIDDING PROCESS, SHALL SELECT AND  
2 CONTRACT WITH A PUBLIC OR PRIVATE ENTITY TO CONDUCT A  
3 PERFORMANCE AUDIT OF THE STATEWIDE IMPLEMENTATION OF THE  
4 STATEWIDE SYSTEM OF STANDARDS AND ASSESSMENTS AND THE  
5 STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM. THE STATE AUDITOR  
6 SHALL MAKE EVERY EFFORT TO ENSURE THAT THE CONTRACTOR IS  
7 INDEPENDENT AND IMPARTIAL. THE STATE AUDITOR SHALL ALSO ENSURE  
8 THAT THE CONTRACTOR HAS THE NECESSARY EXPERTISE AND IS  
9 COMPETENT TO EVALUATE THE EFFICACY OF THE STATEWIDE SYSTEM OF  
10 STANDARDS AND ASSESSMENTS AND THE STATEWIDE EDUCATION  
11 ACCOUNTABILITY SYSTEM AND WHETHER THE SYSTEMS ARE IMPLEMENTED  
12 STATEWIDE IN ACCORDANCE WITH THE REQUIREMENTS SPECIFIED IN  
13 FEDERAL AND STATE STATUTE AND RULE. AT A MINIMUM, THE  
14 PERFORMANCE AUDIT MUST ADDRESS:

15 (a) THE EFFECTIVENESS OF THE STATEWIDE EDUCATION  
16 ACCOUNTABILITY SYSTEM IN OBJECTIVELY MEASURING THE PERFORMANCE  
17 OF PUBLIC SCHOOLS AND SCHOOL DISTRICTS IN DELIVERING A STATEWIDE  
18 SYSTEM OF THOROUGH AND UNIFORM PUBLIC EDUCATION FOR ALL GROUPS  
19 OF STUDENTS;

20 (b) WHETHER AND TO WHAT EXTENT THE STATEWIDE EDUCATION  
21 ACCOUNTABILITY SYSTEM EFFECTIVELY IDENTIFIES SUCCESS AND DRIVES  
22 EFFECTIVE SUPPORT FOR IMPROVEMENT AT EACH LEVEL OF THE  
23 STATEWIDE SYSTEM OF PUBLIC EDUCATION;

24   
25 (c) WHETHER AND TO WHAT EXTENT UNINTENDED BARRIERS OR  
26 OBSTACLES EXIST THAT INADVERTENTLY IMPACT THE PERFORMANCE OF  
27 STUDENTS FROM DIFFERENT RACIAL, ETHNIC, SOCIOECONOMIC, OR

1 DISABILITY COMMUNITIES, AS MEASURED BY THE STATEWIDE SYSTEM OF  
2 STANDARDS AND ASSESSMENTS AND THE STATEWIDE EDUCATION  
3 ACCOUNTABILITY SYSTEM, INCLUDING HOW THESE SYSTEMS ARE  
4 IMPLEMENTED BY SCHOOLS AND SCHOOL DISTRICTS;

5 (d) WHETHER AND TO WHAT EXTENT INTERVENTIONS  
6 IMPLEMENTED UNDER THE STATEWIDE EDUCATION ACCOUNTABILITY  
7 SYSTEM ARE EFFECTIVE IN SUPPORTING AND IMPROVING OUTCOMES FOR  
8 SCHOOLS THAT SERVE PREDOMINANTLY LOW-INCOME STUDENTS,  
9 STUDENTS OF COLOR, OR STUDENTS WITH DISABILITIES, INCLUDING  
10 INTERVENTIONS THAT FOCUS PRIMARILY ON INCREASING STUDENTS'  
11 PERFORMANCE ON STATEWIDE STANDARDIZED TESTS IN LIEU OF OTHER  
12 NON-TESTING-RELATED COURSES AND ACTIVITIES WITHIN A SCHOOL;

13 (e) WHETHER AND TO WHAT EXTENT INTERVENTIONS, INCLUDING  
14 INTERVENTIONS IDENTIFIED BY THE STATEWIDE EDUCATION  
15 ACCOUNTABILITY SYSTEM, EFFECTIVELY SUPPORT STUDENTS WHO ARE IN  
16 POVERTY OR STUDENTS WITH DISABILITIES AND SCHOOLS AND SCHOOL  
17 DISTRICTS SERVING HIGH PERCENTAGES OF STUDENTS IN POVERTY OR  
18 STUDENTS WITH DISABILITIES;

19 (f) WHETHER AND TO WHAT EXTENT THE OUTCOMES IDENTIFIED  
20 AND MEASURED BY THE STATEWIDE SYSTEM OF STANDARDS AND  
21 ASSESSMENTS AND THE STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM  
22 REFLECT INEQUITIES AND CORRELATE TO THE LEVEL OF POVERTY PRESENT  
23 WITHIN, AND CONCENTRATION OF STUDENTS WITH DISABILITIES WITHIN,  
24 THE STUDENT POPULATIONS ENROLLED IN THE PUBLIC SCHOOLS, SCHOOL  
25 DISTRICTS, AND BOARDS OF COOPERATIVE SERVICES;

26 (g) WHETHER AND TO WHAT EXTENT LOW-INCOME STUDENTS AND  
27 STUDENTS WITH DISABILITIES ENROLLED IN PUBLIC SCHOOLS, SCHOOL

1 DISTRICTS, AND BOARDS OF COOPERATIVE SERVICES ARE GIVEN ACCESS TO  
2 LEARNING OPPORTUNITIES THAT WILL ALLOW THEM TO ACHIEVE THE SAME  
3 LEVELS OF ATTAINMENT THAT THEIR HIGHER-INCOME PEERS ACHIEVE ON  
4 THE PRESCHOOL THROUGH ELEMENTARY AND SECONDARY EDUCATION  
5 STANDARDS ADOPTED PURSUANT TO SECTION 22-7-1005;

6 (h) WHETHER, TO WHAT EXTENT, AND HOW, IN RESPONSE TO THE  
7 STATEWIDE SYSTEM OF STANDARDS AND ASSESSMENTS AND THE  
8 STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM, SCHOOL DISTRICTS  
9 SHIFT EDUCATIONAL RESOURCES AND INTERVENTIONS, CHANGE THEIR  
10 INSTRUCTIONAL PRACTICES, AND TARGET ASSISTANCE TO STUDENTS WHO  
11 ARE CLOSE TO ACHIEVING GRADE-LEVEL SCORES OR MODIFY THEIR  
12 INSTRUCTIONAL PRACTICES AND TARGET PARTICULAR COHORTS OF  
13 STUDENTS;

14 (i) WHETHER AND TO WHAT EXTENT VARIATIONS IN THE SIZE OF  
15 STUDENT POPULATIONS HAVE A DISPROPORTIONATE IMPACT ON THE  
16 ACCURACY AND COMPARABILITY OF RESULTS ACHIEVED THROUGH THE  
17 STATEWIDE SYSTEM OF STANDARDS AND ASSESSMENTS AND THE  
18 STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM;

19 (j) WHETHER AND TO WHAT EXTENT THE OUTCOMES MEASURED BY  
20 THE STATEWIDE SYSTEM OF STANDARDS AND ASSESSMENTS AND THE  
21 STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM ACCURATELY  
22 CORRELATE TO A SCHOOL'S EFFECTIVENESS IN HELPING STUDENTS  
23 DEVELOP THE SKILLS AND CAPACITIES THAT ARE RELEVANT TO FAMILIES  
24 AND EMPLOYERS, INCLUDING BUT NOT LIMITED TO INNOVATION,  
25 ACADEMIC RIGOR, CAREER AND TECHNICAL EDUCATION, AND WORKFORCE  
26 READINESS AND ESSENTIAL SKILLS;

27 (k) WHETHER AND TO WHAT EXTENT PARTICIPATION RATES ON

1 STATEWIDE STANDARDIZED TESTS AFFECT THE RESULTS ACHIEVED  
2 THROUGH THE STATEWIDE SYSTEM OF STANDARDS AND ASSESSMENTS AND  
3 THE STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM;

4 (l) WHETHER THE COLORADO GROWTH MODEL CONTINUES TO  
5 MEET THE REQUIREMENTS SPECIFIED IN SECTION 22-11-202 (1)(b);

6 (m) WHETHER THE STATEWIDE SYSTEM OF STANDARDS AND  
7 ASSESSMENTS AND THE STATEWIDE EDUCATION ACCOUNTABILITY SYSTEM  
8 PROVIDE A CREDIBLE BASIS FOR COMPARISON BETWEEN AND AMONG  
9 PUBLIC SCHOOLS AND BETWEEN AND AMONG SCHOOL DISTRICTS, BOARDS  
10 OF COOPERATIVE SERVICES, AND THE STATE CHARTER SCHOOL INSTITUTE;

11 (n) WHETHER AND TO WHAT EXTENT INFORMATION REGARDING  
12 ASSESSMENTS AND ACCOUNTABILITY IS ACCESSIBLE TO EDUCATORS,  
13 PARENTS, AND FAMILIES, AND COMMUNICATED IN A LANGUAGE PARENTS  
14 AND FAMILIES CAN UNDERSTAND, WITH CLEAR GUIDANCE ON ACTIONS TO  
15 SUPPORT STUDENT LEARNING; AND

16 (o) WHETHER AND TO WHAT EXTENT THE STATEWIDE SYSTEM OF  
17 STANDARDS AND ASSESSMENTS AND THE STATEWIDE EDUCATION  
18 ACCOUNTABILITY SYSTEM IDENTIFY SCHOOLS AND SCHOOL DISTRICTS  
19 THAT ARE NOT MEETING THE ACADEMIC NEEDS OF UNDER-REPRESENTED  
20 GROUPS OF STUDENTS, INCLUDING GROUPS BASED ON RACE, ETHNICITY,  
21 RELIGION, SEX, SEXUAL ORIENTATION, NATIONALITY, DISABILITY, AGE,  
22 AND ECONOMIC STATUS, AND WHETHER INTERVENTIONS TO SERVE THE  
23 STUDENTS IN THESE GROUPS ARE SUCCESSFUL IN INCREASING ACADEMIC  
24 ACHIEVEMENT FOR THE STUDENTS IN THESE GROUPS.

25 (4) (a) THE STATE AUDITOR SHALL ENSURE THE PERFORMANCE  
26 AUDIT IS COMPLETED NO LATER THAN NOVEMBER 15, 2022. TO LIMIT THE  
27 COST OF THE AUDIT, THE CONTRACTOR SHALL OBTAIN THE INFORMATION



1 REQUIRED FOR THE AUDIT FROM THE DEPARTMENT OF EDUCATION TO THE  
2 GREATEST EXTENT POSSIBLE, WHICH MAY INCLUDE OBTAINING  
3 INFORMATION FROM PREVIOUS STUDIES OR EVALUATIONS FOR WHICH THE  
4 DEPARTMENT PREVIOUSLY CONTRACTED. THE CONTRACTOR MAY REQUEST  
5 INFORMATION DIRECTLY FROM A PUBLIC SCHOOL, SCHOOL DISTRICT, OR  
6 BOARD OF COOPERATIVE SERVICES OR THE STATE CHARTER SCHOOL  
7 INSTITUTE ONLY IF THE INFORMATION IS NOT AVAILABLE FROM THE  
8 DEPARTMENT. IF DEEMED USEFUL, THE AUDITOR MAY HOLD FOCUS GROUPS  
9 WITH VARIOUS EDUCATION STAKEHOLDERS TO OBTAIN INPUT ON THE  
10 ISSUES ADDRESSED IN THE AUDIT.

11 (b) NO LATER THAN JANUARY 15, 2022, THE STATE AUDITOR, THE  
12 CONTRACTOR, AND THE DEPARTMENT OF EDUCATION SHALL ENTER INTO  
13 A DATA SHARING AGREEMENT FOR AUDIT PURPOSES IN A FORM  
14 CONSISTENT WITH 34 C.F.R. 99.35(a)(3) AND IN COMPLIANCE WITH THE  
15 FEDERAL "FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT OF 1974", 20  
16 U.S.C. SEC. 1232G, AS AMENDED.

17 (c) NOTWITHSTANDING ANY PROVISION OF FEDERAL OR STATE  
18 LAW, OTHER THAN LAWS THAT PROTECT THE PRIVACY OF STUDENT  
19 INFORMATION, TO THE CONTRARY, FOR PURPOSES OF THE AUDIT  
20 DESCRIBED IN THIS SECTION ONLY, THE STATE AUDITOR AND THE  
21 CONTRACTOR ARE AUTHORIZED TO ACCESS FROM THE DEPARTMENT OF  
22 EDUCATION ALL OF THE NONFINANCIAL BOOKS, ACCOUNTS, REPORTS,  
23 VOUCHERS, OR OTHER RECORDS OR INFORMATION SUBMITTED TO THE  
24 DEPARTMENT BY A PUBLIC SCHOOL, SCHOOL DISTRICT, OR BOARD OF  
25 COOPERATIVE SERVICES OR THE STATE CHARTER SCHOOL INSTITUTE,  
26 INCLUDING RECORDS OR INFORMATION REQUIRED TO BE KEPT  
27 CONFIDENTIAL OR EXEMPT FROM PUBLIC DISCLOSURE UPON SUBPOENA,

1 SEARCH WARRANT, DISCOVERY PROCEEDINGS, OR OTHERWISE. IF ANY  
2 NONFINANCIAL BOOKS, ACCOUNTS, REPORTS, VOUCHERS, OR OTHER  
3 RECORDS OR INFORMATION THAT ARE REQUIRED TO COMPLETE THE AUDIT  
4 ARE NOT AVAILABLE FROM THE DEPARTMENT OF EDUCATION AND ARE NOT  
5 AVAILABLE FROM OTHER SOURCES AS DETERMINED BY THE STATE  
6 AUDITOR'S AND CONTRACTOR'S GOOD FAITH EFFORTS TO OBTAIN THEM  
7 FROM OTHER SOURCES, THE STATE AUDITOR AND THE CONTRACTOR ARE  
8 AUTHORIZED TO ACCESS SAID BOOKS, ACCOUNTS, REPORTS, VOUCHERS, OR  
9 OTHER RECORDS OR INFORMATION FROM A PUBLIC SCHOOL, SCHOOL  
10 DISTRICT, OR BOARD OF COOPERATIVE SERVICES OR THE STATE CHARTER  
11 SCHOOL INSTITUTE, INCLUDING RECORDS OR INFORMATION REQUIRED TO  
12 BE KEPT CONFIDENTIAL OR EXEMPT FROM PUBLIC DISCLOSURE UPON  
13 SUBPOENA, SEARCH WARRANT, DISCOVERY PROCEEDINGS, OR OTHERWISE.  
14 IN ACCESSING AND USING INFORMATION FOR THE AUDIT, THE STATE  
15 AUDITOR AND THE CONTRACTOR SHALL COMPLY WITH ALL FEDERAL AND  
16 STATE LAWS THAT PROTECT THE PRIVACY OF STUDENT INFORMATION.

17 (d) IN PREPARING THE AUDIT, THE CONTRACTOR MAY CONSULT  
18 WITH THE TECHNICAL ADVISORY PANEL APPOINTED PURSUANT TO SECTION  
19 22-11-202 (2)(a) REGARDING DATA USED FOR CALCULATING  
20 LONGITUDINAL ACADEMIC GROWTH AND FOR DETERMINING THE  
21 PERFORMANCE PLANS THAT SCHOOLS, SCHOOL DISTRICTS, BOARDS OF  
22 COOPERATIVE SERVICES, AND THE STATE CHARTER SCHOOL INSTITUTE  
23 IMPLEMENT.

24 (e) THE LEGISLATIVE AUDIT COMMITTEE SHALL REVIEW AND  
25 RELEASE THE AUDIT REPORT AT THE FIRST COMMITTEE HEARING HELD ON  
26 OR AFTER NOVEMBER 15, 2022. AFTER THE AUDIT REPORT IS RELEASED,  
27 THE STATE AUDITOR AND THE CONTRACTOR SHALL SUBMIT THE AUDIT

1 REPORT TO THE COMMISSIONER OF EDUCATION, THE STATE BOARD OF  
2 EDUCATION, AND THE EDUCATION COMMITTEES OF THE HOUSE OF  
3 REPRESENTATIVES AND THE SENATE, OR ANY SUCCESSOR COMMITTEES.  
4 THE STATE BOARD AND THE EDUCATION COMMITTEES, JOINTLY OR  
5 INDIVIDUALLY, MAY HOLD A HEARING TO REVIEW THE AUDIT REPORT.  
6 UPON THE REQUEST OF THE STATE BOARD OR THE EDUCATION  
7 COMMITTEES, WHICHEVER IS APPROPRIATE, THE STATE AUDITOR AND THE  
8 CONTRACTOR SHALL ATTEND THE HEARING AND PRESENT THE AUDIT  
9 REPORT. THE LEGISLATIVE AUDIT COMMITTEE AND THE TECHNICAL  
10 ADVISORY PANEL SHALL NOT, WITHOUT THE CONSENT OF THE  
11 CONTRACTOR, MAKE CHANGES TO THE AUDIT AFTER THE CONTRACTOR  
12 COMPLETES THE AUDIT.

13 (5) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2023.

14 **SECTION 2.** In Colorado Revised Statutes, 2-3-103.7, **amend** (1)  
15 as follows:

16 **2-3-103.7. Disclosure of reports before filing.** (1) Any state  
17 employee or other individual acting in an oversight role as a member of  
18 a committee, board, or commission, or any employee or other individual  
19 acting in an oversight role with respect to any audit conducted pursuant  
20 to sections 2-3-120, 2-3-123, ~~2-3-126~~, 10-22-105 (4)(c), and 25.5-10-209  
21 (4), who willfully and knowingly discloses the contents of any report  
22 prepared by or at the direction of the state auditor's office prior to the  
23 release of such report by a majority vote of the committee as provided in  
24 section 2-3-103 (2) is guilty of a misdemeanor and, upon conviction  
25 thereof, shall be punished by a fine of not more than five hundred dollars.

26 **SECTION 3.** In Colorado Revised Statutes, 2-3-107, **amend**  
27 (2)(a)(I) introductory portion, (2)(a)(I)(C), and (2)(a)(I)(D); and **add**

1 (2)(a)(I)(E) as follows:

2 **2-3-107. Authority to subpoena witnesses - access to records.**

3 (2) (a) (I) Notwithstanding any provision of law to the contrary, the state  
4 auditor or his or her designated representative ~~shall~~ IS AUTHORIZED TO  
5 have access at all times, except as provided by sections 39-1-116,  
6 39-4-103, and 39-5-120, to all of the books, accounts, reports, vouchers,  
7 or other records or information in any department, institution, or agency,  
8 including but not limited to records or information required to be kept  
9 confidential or exempt from public disclosure upon subpoena, search  
10 warrant, discovery proceedings, or otherwise. The authority of the state  
11 auditor or his or her designated representative to access at all times the  
12 books, accounts, reports, vouchers, or other records or information in  
13 accordance with this subsection (2)(a) also extends to any fiscal or  
14 performance audit the state auditor or his or her designated representative  
15 conducts of:

16 (C) The health benefit exchange created in section 10-22-104 in  
17 accordance with section 10-22-105 (4)(c); ~~and~~

18 (D) Community-centered boards in accordance with section  
19 25.5-10-209 (4); AND

20 (E) THE STATEWIDE IMPLEMENTATION OF THE STATEWIDE SYSTEM  
21 OF STANDARDS AND ASSESSMENTS AND THE STATEWIDE EDUCATION  
22 ACCOUNTABILITY SYSTEM IN ACCORDANCE WITH SECTION 2-3-126;  
23 EXCEPT THAT, FOR PURPOSES OF SAID AUDIT, THE STATE AUDITOR OR HIS  
24 OR HER DESIGNATED REPRESENTATIVE SHALL NOT HAVE ACCESS TO THE  
25 FINANCIAL RECORDS, INCLUDING BOOKS, ACCOUNTS, AND VOUCHERS, OF  
26 A PUBLIC SCHOOL, SCHOOL DISTRICT, OR BOARD OF COOPERATIVE  
27 SERVICES OR OF THE STATE CHARTER SCHOOL INSTITUTE.

1           **SECTION 4. Appropriation.** (1) For the 2021-22 state fiscal  
2 year, \$300,000 is appropriated to the legislative department for use by the  
3 office of the state auditor. This appropriation is from the general fund. To  
4 implement this act, the office of the state auditor may use this  
5 appropriation for the audit of statewide education accountability systems.

6           (2) For the 2021-22 state fiscal year, \$52,000 is appropriated to  
7 the department of education. This appropriation is from the general fund.  
8 To implement this act, the department may use this appropriation for  
9 information technology services.

10           **SECTION 5. Safety clause.** The general assembly hereby finds,  
11 determines, and declares that this act is necessary for the immediate  
12 preservation of the public peace, health, or safety.