



## STATE OF COLORADO

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**TO:** Members of the Legislative Audit Committee

**FROM:** Joanne Hill, State Auditor

**DATE:** November 30, 2005

**RE:** 2005 Executive Summary on Performance Audits of Tobacco Settlement Programs

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The purpose of this memo is to report on the status of evaluations of tobacco settlement programs conducted during 2005. Section 2-3-113, C.R.S., requires the Office of the State Auditor (OSA) to conduct or cause to be conducted program reviews and performance evaluations of each state program receiving funding from the tobacco settlement agreement. The purpose of the reviews is to assess whether the tobacco settlement program meets its stated goals efficiently and effectively. Pursuant to this statute, the OSA is to submit an annual executive summary of the program reviews to the Legislative Audit Committee, the Governor, the Attorney General, the Joint Budget Committee, the House and the Senate Health, Environment, Welfare, and Institutions Committees, and various state agencies.

The list below summarizes the programs and the dates of the evaluations. Reports on the subsequent status of implementation are available upon request.

- Children's Basic Health Plan Trust (July 2000)
- Read to Achieve (July 2001):
- Nurse Home Visitor Program (August 2002)
- Veterans Trust Fund (June 2003)
- Comprehensive Primary and Preventative Care Grant Program (June 2003)
- Dental Loan Repayment Program (April 2004)
- Tobacco Education, Prevention, and Cessation Grant Program (December 2004)

As of 2004, the OSA had conducted reviews of seven of the eight tobacco settlement programs. A review was not performed on the Tobacco-Related and Tobacco-Focused Research Grant Program because it had not received any tobacco settlement funding in Fiscal Years 2004 or 2005. All reports are available on the OSA Web site at [www.state.co.us/auditor](http://www.state.co.us/auditor).

During 2005 the OSA began the second cycle of reviews of tobacco settlement programs by initiating evaluations of the Nurse Home Visitor Program and the Read to Achieve Program; both reports are scheduled for completion in 2006. In addition, during 2006 evaluations are scheduled to be performed on the Children's Basic Health Plan Trust, the Veterans Trust Fund, and the Comprehensive Primary and Preventative Care Grant Program.

The electronic version of this report is available on the Web site of the  
Office of the State Auditor  
**[www.state.co.us/auditor](http://www.state.co.us/auditor)**

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**Report Control Number 1763**