State of Colorado

Annual Report: Status of Audit Recommendations Not Fully Implemented as of June 30, 2023

Informational Report
November 2023
2353S

Report Highlights

**Annual Report: Status of Audit Recommendations
Not Fully Implemented as of June 30, 2023**

State of Colorado • Informational Report • November 2023 • 2353S

Conclusion

Over the 5-year period, July 2017 through June 2022, the Office of the State Auditor (OSA) made 1,360 audit recommendations to state agencies and other audited organizations (auditees). Auditees generally agreed with our recommendations and usually implemented them by the original implementation date set by auditees. However, as of June 30, 2023, auditees had not fully implemented 85 of the recommendations that they agreed to (6 percent), and about one-half of those recommendations are considered high priority due to their seriousness, or because they have been unimplemented for 3 years or more.

Key Facts

- For Fiscal Years 2018 through 2022 (July 2017 to June 2022), the OSA made a total of 1,360 recommendations to auditees through financial audits, performance audits, and information technology (IT) audits.

- Auditees agreed to implement 98 percent of all audit recommendations made by the OSA.

- Overall, as of June 30, 2023, auditees had implemented 94 percent of the audit recommendations that they agreed to implement.

- The percentage of unimplemented audit recommendations has decreased by 1 percent since June 30, 2022.

- Of the 85 unimplemented audit recommendations, the OSA has classified 35 of them (41 percent) as high priority due to the seriousness of the problems identified, and/or because they have been unimplemented for 3 years or more.

Background

- The OSA is an independent, nonpartisan Legislative Branch agency, with the mission to improve government for the people of Colorado.

- The OSA tracks the implementation status of all recommendations that it makes through its audits and performance evaluations of state agencies, public universities and colleges, and other political subdivisions and organizations, as required by statute.

- The purpose of this report is to provide transparency to policy makers, the public, and others responsible for holding state agencies and other audited organizations accountable for the recommendations that they have agreed to implement.

- The OSA determines the implementation status of recommendations by reviewing self-reported data from auditees and by conducting follow-up audit work as the OSA deems appropriate.
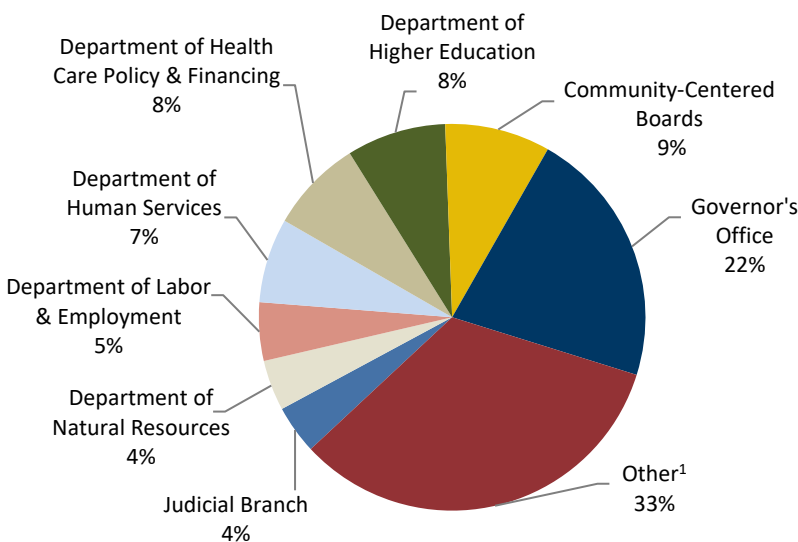
Annual Report

Status of Audit Recommendations Not Fully Implemented

The Office of the State Auditor (OSA) annually reports on the implementation status of recommendations from audit reports and performance evaluation reports released by the Legislative Audit Committee over the past 5 fiscal years. In this report, recommendations from our audits and evaluations are referred to collectively as "audit recommendations". Enclosed is a summary of the status of all audit recommendations made by the OSA for Fiscal Years 2018 through 2022, that were not fully implemented by state agencies and other audited/evaluated organizations (auditees) as of June 30, 2023. This report is part of an initiative to hold state agencies and other organizations accountable for implementing the audit recommendations that they have agreed to implement, and to provide better, more transparent information to the public and policy makers [Section 2-3-103(9.5), C.R.S.].

Summary Information

From July 2017 through June 2022, the OSA made a total of 1,360 recommendations to auditees. The OSA tracks a recommendation with multiple subparts as multiple recommendations. For example, a recommendation with subparts "A" through "C" is tracked as three recommendations. Additionally, if a recommendation is made to two auditees, it is tracked as two separate recommendations. Exhibit 1 shows the percentage of total recommendations made to auditees, broken out by auditee, during the 5-year period.

Exhibit 1
OSA Recommendations by Auditee
July 2017–June 2022

Department of Health Care Policy & Financing 8%
Department of Higher Education 8%
Community-Centered Boards 9%
Department of Human Services 7%
Governor's Office 22%
Department of Labor & Employment 5%
Department of Natural Resources 4%
Other[1] 33%
Judicial Branch 4%

Source: Office of the State Auditor's audit recommendation database.

[1] "Other" includes auditees that received less than **4 percent** of the total recommendations in the 5 years. These are the Departments of Agriculture, Corrections, Education, Law, Local Affairs, Military and Veterans Affairs, Personnel & Administration, Public Health and Environment, Public Safety, Regulatory Agencies, Revenue, State, Transportation, Treasury, as well as the Legislative Department, Colorado New Energy Improvement District, Connect for Health Colorado, Gaming Cities, Great Outdoors Colorado, Pinnacol Assurance, Regional Transportation District, and Statewide Internet Portal Authority.
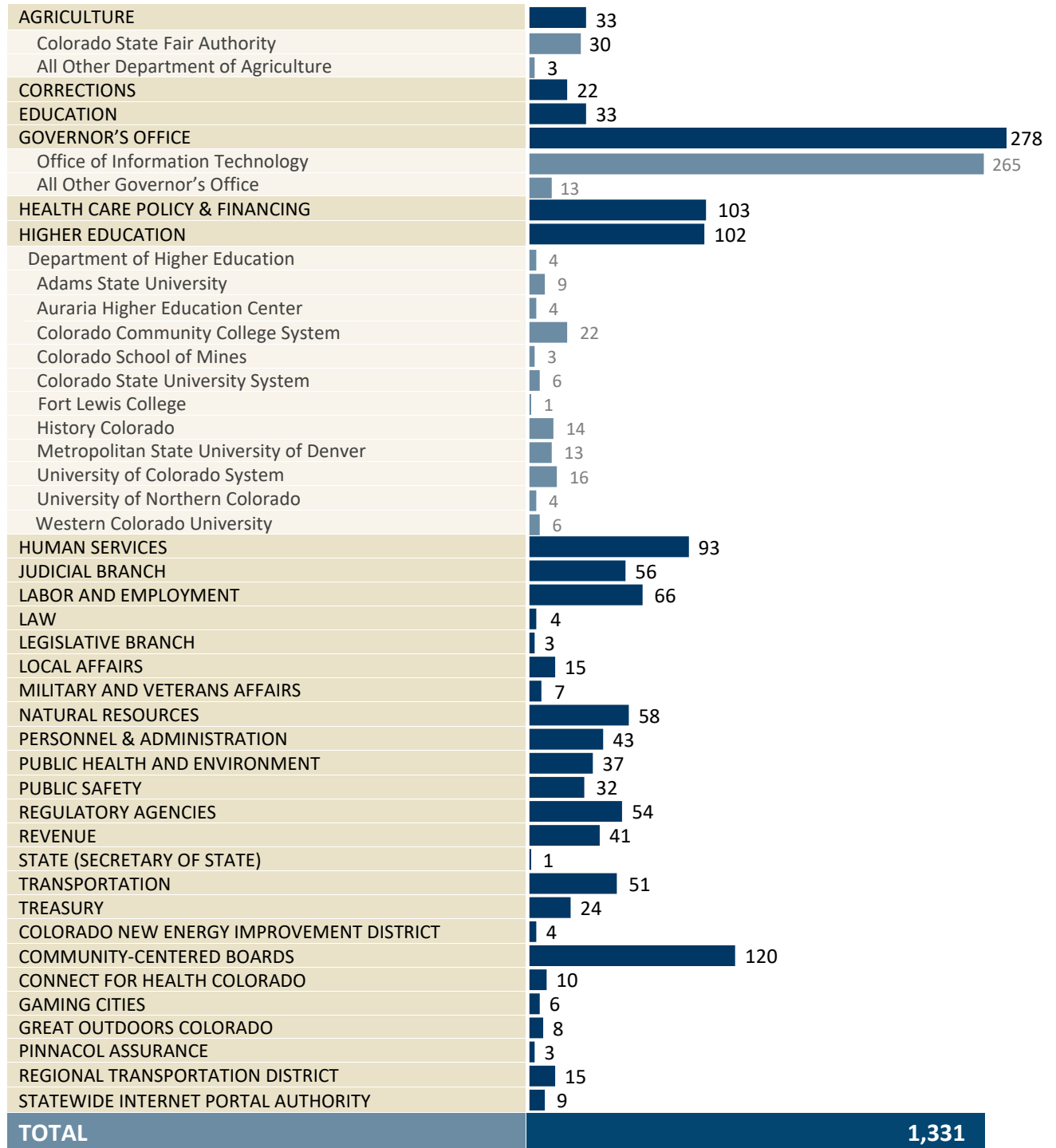
Overview of Auditee Responses

At the completion of each audit, the OSA asks the auditee to provide a written response to each recommendation. The auditee's response specifies whether it agrees, partially agrees, or disagrees with the recommendation, and describes how and when it intends to implement the recommendation. If an auditee disagrees or partially agrees with a recommendation, it must provide an explanation of its disagreement. Full auditee responses are included in the original audit reports.

During the 5-year period, July 2017 through June 2022, auditees agreed or partially agreed to implement 1,331 of the OSA's recommendations (98 percent), which are summarized in Exhibit 2.

Exhibit 2
Number of OSA Recommendations that Auditees[1] Agreed to Implement
July 2017–June 2022

Auditee	Count
AGRICULTURE	33
Colorado State Fair Authority	30
All Other Department of Agriculture	3
CORRECTIONS	22
EDUCATION	33
GOVERNOR'S OFFICE	278
Office of Information Technology	265
All Other Governor's Office	13
HEALTH CARE POLICY & FINANCING	103
HIGHER EDUCATION	102
Department of Higher Education	4
Adams State University	9
Auraria Higher Education Center	4
Colorado Community College System	22
Colorado School of Mines	3
Colorado State University System	6
Fort Lewis College	1
History Colorado	14
Metropolitan State University of Denver	13
University of Colorado System	16
University of Northern Colorado	4
Western Colorado University	6
HUMAN SERVICES	93
JUDICIAL BRANCH	56
LABOR AND EMPLOYMENT	66
LAW	4
LEGISLATIVE BRANCH	3
LOCAL AFFAIRS	15
MILITARY AND VETERANS AFFAIRS	7
NATURAL RESOURCES	58
PERSONNEL & ADMINISTRATION	43
PUBLIC HEALTH AND ENVIRONMENT	37
PUBLIC SAFETY	32
REGULATORY AGENCIES	54
REVENUE	41
STATE (SECRETARY OF STATE)	1
TRANSPORTATION	51
TREASURY	24
COLORADO NEW ENERGY IMPROVEMENT DISTRICT	4
COMMUNITY-CENTERED BOARDS	120
CONNECT FOR HEALTH COLORADO	10
GAMING CITIES	6
GREAT OUTDOORS COLORADO	8
PINNACOL ASSURANCE	3
REGIONAL TRANSPORTATION DISTRICT	15
STATEWIDE INTERNET PORTAL AUTHORITY	9
TOTAL	**1,331**

Source: Office of the State Auditor's audit recommendation database.
[1] Auditees that are not listed in the exhibit did not have any audit recommendations during the 5-year period.

Types of OSA Recommendations

This report includes the implementation status of all unimplemented audit recommendations that auditees have agreed or partially agreed to implement. Specifically, this report provides information on the following types of recommendations:

- **Financial and Financial-Related Information Technology (IT) Recommendations** that appeared in at least one financial audit report covering Fiscal Years 2018 through 2022 (July 2017 through June 2022), and that auditees agreed to, but had not fully implemented as of June 30, 2023. The OSA determines the implementation status for financial and financial-related IT recommendations by reviewing self-reported information from auditees and conducting follow-up audit work as deemed appropriate.

  In accordance with auditing standards, the OSA classifies recommendations from financial audits based on the severity of the internal control deficiency identified by the audit. In financial audits, the deficiency levels are defined as follows:

  - **Material Weakness** is the most serious level of internal control weakness, such that there is a reasonable possibility of a material misstatement to the entity's financial statements or of material noncompliance with a federal program requirement that will not be prevented, or detected and corrected, in a timely manner.

  - **Significant Deficiency** is less severe than a "material weakness," but is still a high-level internal control weakness and warrants attention by those charged with governance.

  - **Deficiency in Internal Controls** is the least serious level of internal control weakness and exists when the design or operation of a control does not allow management or employees to prevent, or detect and correct, misstatements or federal program noncompliance, in a timely manner.

  - **Not Classified/Not an Internal Control Issue** is the classification for financial and financial-related IT audit recommendations that are not classified in one of the above three categories because they do not relate to a deficiency in internal controls.

- **Performance and IT Performance Recommendations** made during Fiscal Years 2018 through 2022 (July 2017 through June 2022), which includes recommendations made in performance evaluation and cash funds reports, and that auditees agreed to, but had not fully implemented as of June 30, 2023. The OSA determines the implementation status for performance and IT performance recommendations by reviewing self-reported information from auditees and conducting follow-up audit work as needed.

Summary of Recommendations Not Fully Implemented

Overall, as of June 30, 2023, auditees had implemented 94 percent of the recommendations with which they originally agreed or partially agreed, meaning they had not fully implemented 6 percent of the recommendations from July 2017 through June 2022. After the OSA makes a new recommendation to an auditee, the OSA gives them a 1-year grace period in order to implement the recommendation; therefore, the OSA reports these recommendations as implemented during the applicable grace period unless the auditee reports to the OSA that it has implemented the recommendation during that period, and auditors have determined through follow-up audit work that the recommendation was not implemented or partially implemented. Recommendations reported as unimplemented include those for which auditees have not yet reached their original implementation date but are beyond the 1-year grace period, as well as those for which auditees did not meet their original implementation date and have provided a new date.

Exhibit 3 compares the number of recommendations that were not fully implemented for each auditee as of June 30, 2022, as reported in our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, to those recommendations that were not fully implemented for each auditee as of June 30, 2023.

Exhibit 3
Number of OSA Recommendations that Auditees[1] Agreed to Implement, and Were Not Fully Implemented, as of June 30, 2022 and June 30, 2023

	2022			2023		
	Financial/IT Recs	Performance/IT Recs	Total	Financial/IT Recs	Performance/IT Recs	Total
CORRECTIONS		4	4		2	2
EDUCATION		0	0		1	1
GOVERNOR'S OFFICE	12	23	35	12	26	38
Office of Information Technology	12	23	35	12	26	38
HEALTH CARE POLICY & FINANCING	9	1	10	2	5	7
HIGHER EDUCATION	2		2	4		4
Department of Higher Education	1		1	0		0
Adams State University	1		1	1		1
Colorado Community College System	0		0	1		1
Western Colorado University	0		0	2		2
HUMAN SERVICES	2	0	2	1	1	2
JUDICIAL		2	2		0	0
LABOR AND EMPLOYMENT	17	1	18	7	2	9
LOCAL AFFAIRS	1	0	1	0	3	3
NATURAL RESOURCES		0	0		2	2
PERSONNEL & ADMINISTRATION	4	5	9	1	0	1
PUBLIC HEALTH AND ENVIRONMENT	0	3	3	1	2	3
REGULATORY AGENCIES		3	3		3	3
REVENUE	0	1	1	3	3	6
TRANSPORTATION	2		2	2		2
TREASURY	1		1	0		0
COLORADO NEW ENERGY IMPROVEMENT DISTRICT		1	1		1	1
REGIONAL TRANSPORTATION DISTRICT		8	8		1	1
TOTAL	**50**	**52**	**102**	**33**	**52**	**85**

Source: Office of the State Auditor's audit recommendation database.
[1] Auditees that are not listed in the exhibit have no unimplemented audit recommendations in 2023, and had none in 2022.

High Priority Recommendations Not Fully Implemented

Of the 85 recommendations that were not fully implemented as of June 30, 2023, 35 (41 percent) are considered high priority due to the seriousness of the problems identified and/or the length of time that they have not been fully implemented since the date of the respective audit report. The high priority recommendations are defined in this report as follows:

High Priority Financial and Financial-Related IT Recommendations Not Fully Implemented	High Priority Performance and IT Performance Recommendations Not Fully Implemented
The OSA considers a financial or financial-related IT recommendation to be high priority if it has not been fully implemented, it is past its original implementation date, and it is (1) a "material weakness" or (2) a "significant deficiency" that has not been fully implemented for 3 years or more.	The OSA considers a performance or IT performance audit recommendation high priority if it has not been fully implemented, and it is from a report that was released 3 years ago or more.

Exhibit 4 compares the total number of recommendations that were not fully implemented and are considered high priority, by auditee, as of June 30, 2022, and June 30, 2023, respectively.

Exhibit 4
Comparison of High Priority Recommendations
Not Fully Implemented as of June 30, 2022, and June 30, 2023

| Auditee	Total Recs July 2017– June 2022	High Priority Recs as of June 30, 2022	High Priority Recs as of June 30, 2023
Corrections	22	4	2
Governor's Office	278	17	22
Health Care Policy & Financing	103	5	4
Higher Education - Adams State University	9	1	1
Labor and Employment	66	13	2
Personnel & Administration	43	4	1
Transportation	51	0	2
Treasury	24	1	0
Colorado New Energy Improvement District	4	1	1
TOTAL	-	46	35

Source: Office of the State Auditor's audit recommendation database.

The appendices of this report provide additional information on the recommendations that are not fully implemented and are considered high priority as of June 30, 2023. Throughout this report, the recommendations that are considered high priority are highlighted in orange.

Overall Conclusions

When considering the number of recommendations that the OSA made to auditees over the 5-year period, the summary information in this report shows that auditees generally agree with the OSA's recommendations and usually implement them by the original implementation date. Additionally, the percentage of recommendations that has not been fully implemented by auditees has decreased in 2023 compared to 2022, as shown in Exhibit 5.

Exhibit 5
Percentage of Recommendations Not Fully Implemented by Auditees
Fiscal Years 2019 through 2023
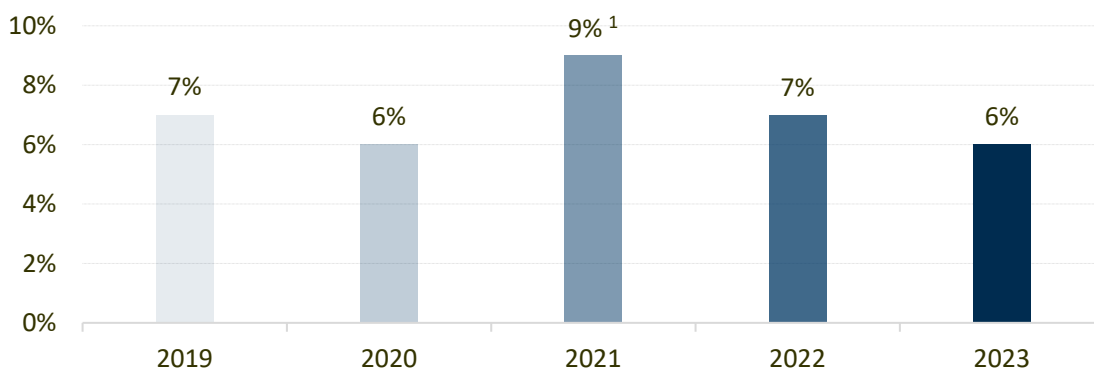
Source: Office of the State Auditor's audit recommendation database.
[1] In 2021, the percentage of recommendations not fully implemented by auditees increased compared to prior years primarily because the Governor's Office of Information Technology had more unimplemented recommendations in 2021.

Possible Next Steps for Legislators

This report provides the General Assembly with information on the recommendations that have not been fully implemented, including those that are considered high priority, so that policy makers have additional oversight information available to hold state agencies and other audited organizations accountable. In prior years, legislators have used this report to inquire of agencies/organizations regarding their unimplemented recommendations, during Committee of Reference hearings and otherwise. For example, legislators have inquired about the following:

- Agencies'/organizations' specific plans for implementing the high priority recommendations.

- The reasons implementation of recommendations has been delayed by agencies/organizations (i.e., in the appendices, the recommendations with months in the "Delay" column of tables).

- Agency's/organization's plans for implementing the unimplemented recommendations for which the agency/organization provided new implementation dates.

Appendices

Department of Agriculture

33 of 33
Recommendations
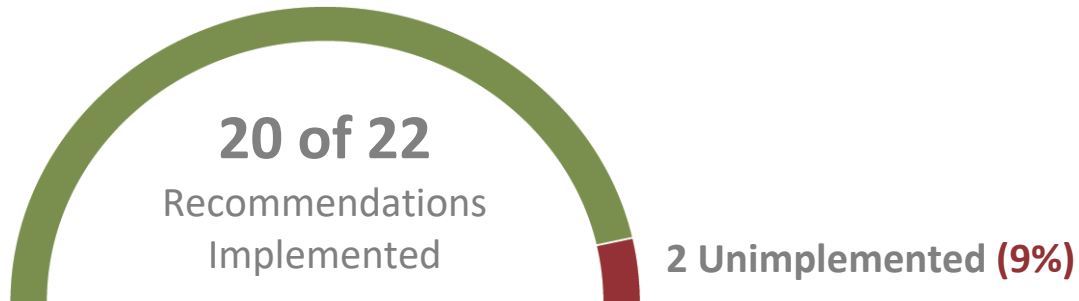Implemented

0 Unimplemented (0%)
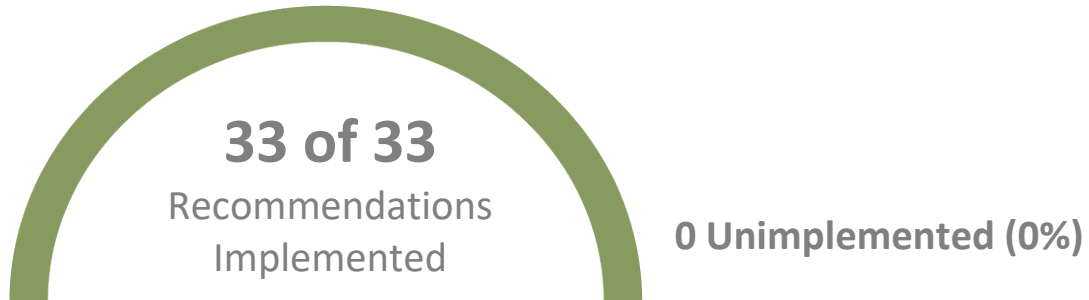
From July 1, 2017 through June 30, 2022, the Department of Agriculture (Department) agreed to implement 33 audit recommendations—2 were from a financial audit and 31 were from performance audits. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

Department of Corrections

20 of 22
Recommendations
Implemented

2 Unimplemented (9%)

From July 1, 2017 through June 30, 2022, the Department of Corrections (Department) agreed to implement 22 audit recommendations—17 were from financial audits and 5 were from a performance audit. As of June 30, 2023, the OSA has determined that a total of 2 of the 22 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 4 out of 61 audit recommendations that were not fully implemented.

Exhibit 6 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2023. These recommendations are considered high priority and highlighted in orange.

Exhibit 6
Department of Corrections
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Behavioral Health Programs, Performance Audit, November 2016	1A	2017	Mental Health Assessments	Partially Implemented	3/31/2017	6/30/2024	66	-
	11C	2017	Oversight of Sex Offender & Mental Health Treatment Programs	Partially Implemented	12/31/2018	6/30/2024	87	-

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Education

32 of 33
Recommendations
Implemented

1 Unimplemented (3%)
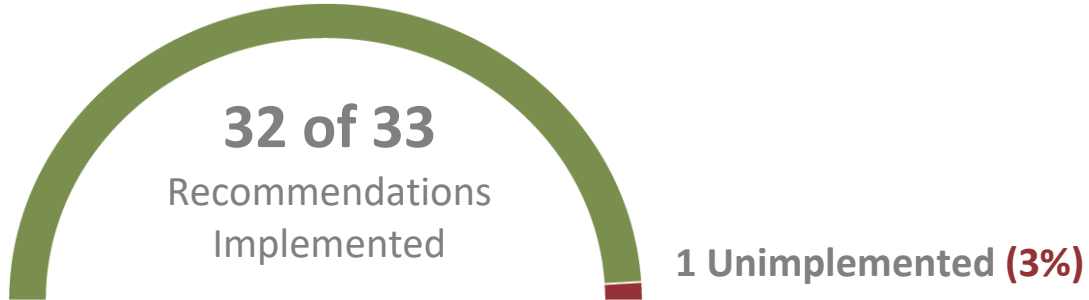
From July 1, 2017 through June 30, 2022, the Department of Education (Department) agreed to implement 33 audit recommendations—7 were from financial audits and 26 were from performance or information technology performance audits. As of June 30, 2023, the OSA has determined that a total of 1 of the 33 recommendations is not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had no unimplemented audit recommendations.

Exhibit 7 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2023. This recommendation is not considered high priority.

Exhibit 7
Department of Education
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Foster Care Education Initiative, Performance Audit, February 2022	2D	2022	Program Oversight	Partially Implemented	3/31/2023	10/31/2023	7	-

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Governor's Office

240 of 278
Recommendations
Implemented

38 Unimplemented (14%)
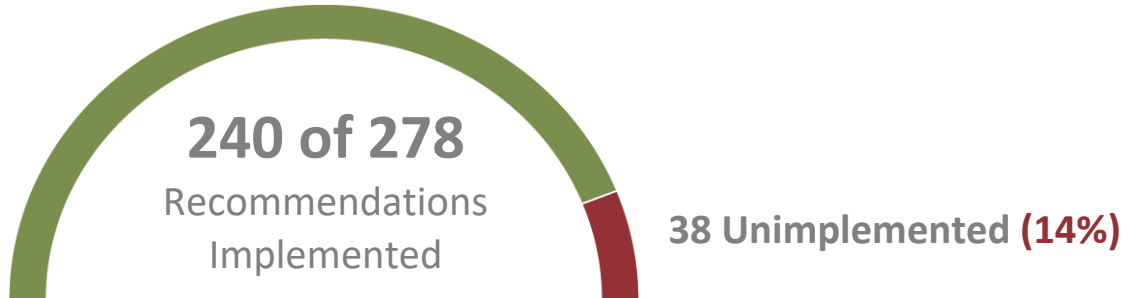
From July 1, 2017, through June 30, 2022, the Governor's Office, including the Governor's Office of Information Technology (IT), agreed or partially agreed to implement 278 audit recommendations—91 were from financial audits, which included financial-related IT audit recommendations, and 187 were from performance or IT performance audits or evaluations. As of June 30, 2023, the OSA has determined that a total of 38 of the 278 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Governor's Office had 35 out of 302 audit recommendations that were not fully implemented.

Exhibit 8 summarizes the 38 audit recommendations that are not fully implemented, as of June 30, 2023. Twenty-two of these recommendations are considered high priority and highlighted in orange.

Exhibit 8
Governor's Office
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
IT Service Management, IT Performance Evaluation, February 2022	1B	2022	IT Governance	Partially Implemented	6/30/2023	6/30/2024	12	-
	1C	2022	IT Governance	Partially Implemented	6/30/2023	6/30/2024	12	-
	2C	2022	IT Governance	Not Implemented	6/30/2023	1/31/2024	7	-
	3B	2022	IT Governance	Partially Implemented	6/30/2023	11/30/2023	5	-
	4A	2022	IT Governance	Partially Implemented	8/31/2023	1/31/2024	5	-
	4B	2022	IT Governance	Not Implemented	8/31/2023	1/31/2024	5	-

| Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-002A	2022	IT Governance	Not Implemented	11/30/2022	9/30/2023	10	Significant Deficiency
	2022-002B	2022	IT Governance	Not Implemented	11/30/2022	9/30/2023	10	Significant Deficiency
	2022-002C	2022	IT Governance	Not Implemented	11/30/2022	9/30/2023	10	Significant Deficiency
	2022-003A	2021	IT Security	Not Implemented	6/30/2022	6/30/2024	24	Significant Deficiency
	2022-003B	2021	IT Security	Not Implemented	6/30/2022	6/30/2024	24	Significant Deficiency
	2022-004	2014	IT Security	Not Implemented	12/31/2015	6/30/2024	102	Significant Deficiency
	2022-005A	2021	IT Security	Partially Implemented	3/31/2022	10/31/2023	19	Significant Deficiency
	2022-005B	2017	IT Security	Partially Implemented	1/31/2020	10/31/2023	45	Significant Deficiency
	2022-018A	2022	IT Operations	Partially Implemented	4/30/2023	7/31/2023	3	Significant Deficiency
	2022-018B	2022	IT Operations	Not Implemented	4/30/2023	10/31/2023	6	Significant Deficiency
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2021	2021-003A	2021	IT Governance	Partially Implemented	12/31/2022	12/31/2023	12	Deficiency in Internal Control
	2021-003C	2021	IT Governance	Partially Implemented	12/31/2022	12/31/2023	12	Deficiency in Internal Control
Evaluation of IT Security at Department of Transportation, IT Performance Audit, Confidential Report, February 2020	3B	2020	IT Security	Not Implemented	4/30/2020	6/30/2024	50	-
	4A	2020	IT Security	Partially Implemented	9/30/2020	9/30/2024	48	-
	4Bi	2020	IT Security	Partially Implemented	5/31/2020	9/30/2024	52	-
	4Bii	2020	IT Security	Partially Implemented	5/31/2020	9/30/2024	52	-
	4C	2020	IT Security	Partially Implemented	5/31/2020	9/30/2024	52	-
	4D	2020	IT Security	Partially Implemented	5/31/2020	9/30/2024	52	-
	5C	2020	IT Change Management	Partially Implemented	2/29/2020	8/31/2023	42	-
	5D	2020	IT Change Management	Not Implemented	12/31/2020	8/31/2023	32	-
	8B	2020	IT Security	Partially Implemented	6/30/2020	8/31/2024	50	-
	10A	2020	IT Security	Partially Implemented	None Provided [2]	9/30/2023	43	-
	10B	2020	IT Security	Partially Implemented	None Provided [2]	12/31/2023	46	-

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Audit of 3 IT Systems at Department of Public Health and Environment, IT Performance Audit, Confidential Report, August 2017	11D	2020	IT Security	Partially Implemented	12/31/2020	8/31/2023	32	-
	11E	2020	IT Security	Not Implemented	12/31/2020	10/31/2023	34	-
	2	2018	IT Operations	Partially Implemented	7/31/2018	3/31/2024	68	-
	4D	2018	IT Security	Partially Implemented	2/29/2020	3/31/2024	49	-
	4E	2018	IT Security	Partially Implemented	2/29/2020	3/31/2024	49	-
	10G	2018	IT Security	Partially Implemented	7/31/2018	3/31/2024	68	-
	13D	2018	IT Security	Partially Implemented	3/31/2018	3/31/2024	72	-
	16A	2018	IT Operations	Partially Implemented	7/31/2018	3/31/2024	68	-
	16B	2018	IT Operations	Partially Implemented	7/31/2018	3/31/2024	68	-

Source: Office of the State Auditor's audit recommendation database.

[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

[2] The Governor's Office did not provide an original implementation date for this recommendation when it was first made, so the February 2020 date of the audit report is used as the original implementation date to calculate the delay in months.

Department of Health Care Policy & Financing

96 of 103
Recommendations
Implemented

7 Unimplemented (7%)
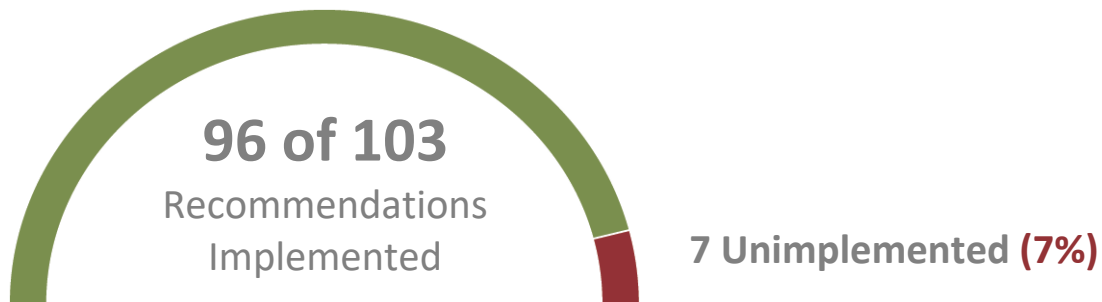
From July 1, 2017 through June 30, 2022, the Department of Health Care Policy & Financing (Department) agreed or partially agreed to implement 103 audit recommendations—75 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 28 were from performance audits. As of June 30, 2023, the OSA has determined that a total of 7 of the 103 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 10 out of 137 audit recommendations that were not fully implemented.

Exhibit 9 summarizes the 7 audit recommendations that are not fully implemented, as of June 30, 2023. Four of these recommendations are considered high priority and highlighted in orange.

Exhibit 9
Department of Health Care Policy & Financing
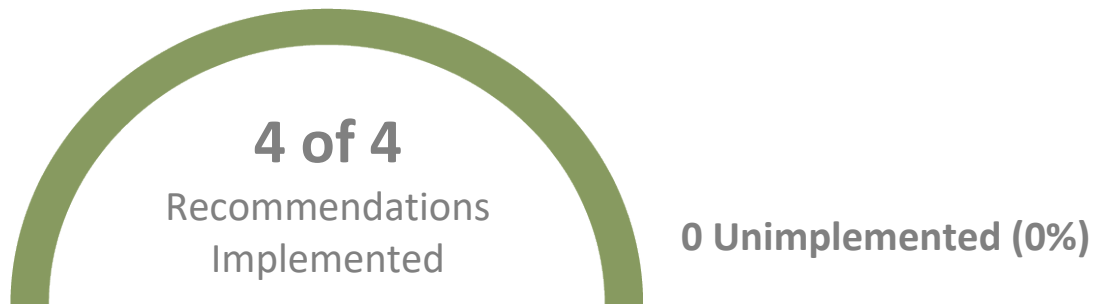**Audit Recommendations Not Fully Implemented as of June 30, 2023**

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-044B	2021	Medicaid Eligibility Controls	Partially Implemented	6/30/2023	12/31/2025	30	Deficiency in Internal Control
	2022-047D	2021	Medicaid NEMT [2] Payment Controls	Not Implemented	7/31/2022	12/31/2023	17	Deficiency in Internal Control

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Medicaid Non-Emergent Medical Transportation, Performance Audit, August 2021	2B	2021	Contract Provisions	Partially Implemented	12/31/2021	10/31/2023	22	-
Medicaid Client Correspondence, Performance Audit, September 2020	1A	2020	Program Oversight	Partially Implemented	7/31/2021	7/31/2026	60	-
	1B	2020	Program Oversight	Partially Implemented	7/31/2021	7/31/2026	60	-
	2A	2020	Program Administration	Not Implemented	7/31/2021	7/31/2026	60	-
	2B	2020	Program Administration	Not Implemented	7/31/2021	7/31/2026	60	-

Source: Office of the State Auditor's audit recommendation database.

[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

[2] Medicaid Non-Emergent Medical Transportation benefit.

Department of Higher Education

4 of 4
Recommendations
Implemented

0 Unimplemented (0%)
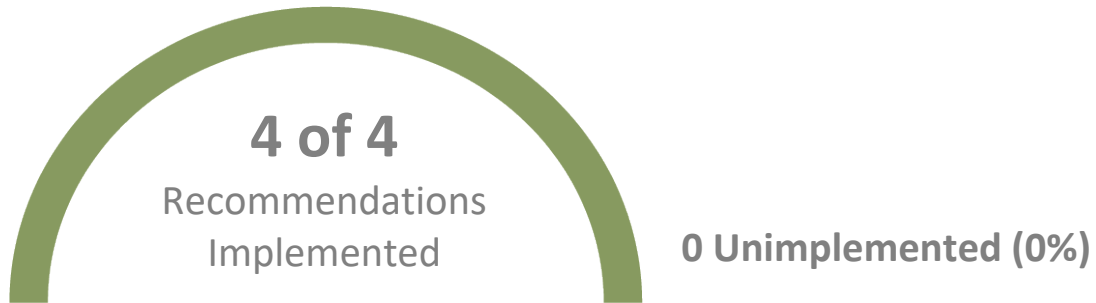
From July 1, 2017 through June 30, 2022, the Department of Higher Education (Department) agreed to implement 4 audit recommendations—3 were from financial audits and 1 was from a performance audit. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 1 out of 5 audit recommendations that was not fully implemented.

Adams State University
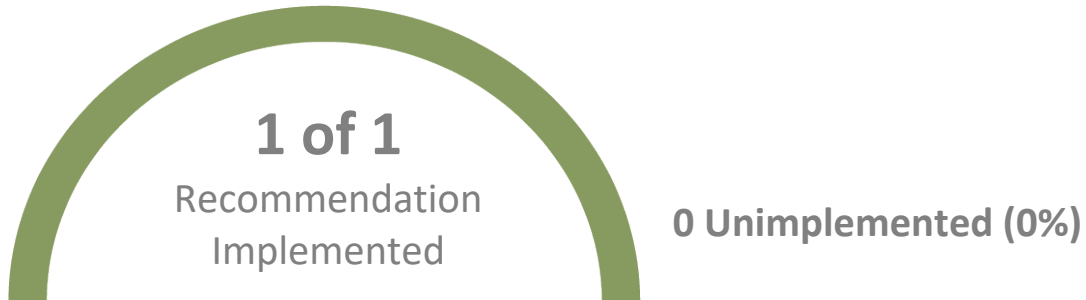
8 of 9
Recommendations
Implemented
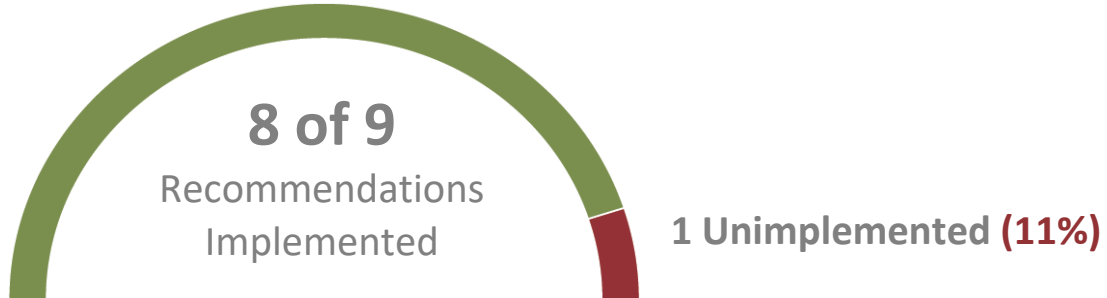
1 Unimplemented (11%)

From July 1, 2017 through June 30, 2022, Adams State University (University) agreed to implement 9 financial audit recommendations. As of June 30, 2023, the OSA has determined that a total of 1 of the 9 recommendations is not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University had 1 out of 19 audit recommendations that was not fully implemented.

Exhibit 10 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2023. This recommendation is considered high priority and highlighted in orange.

Exhibit 10
Adams State University
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-007	2017	Financial Reporting	Partially Implemented	2/28/2018	7/31/2024	77	Material Weakness

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Auraria Higher Education Center

4 of 4
Recommendations
Implemented

0 Unimplemented (0%)

From July 1, 2017, through June 30, 2022, Auraria Higher Education Center agreed to implement 4 financial audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Auraria Higher Education Center also had no unimplemented audit recommendations.

Colorado Community College System

21 of 22
Recommendations
Implemented

1 Unimplemented (5%)
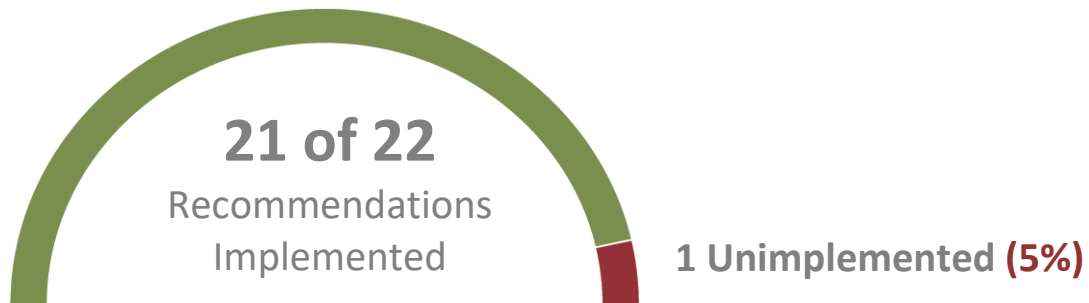
From July 1, 2017 through June 30, 2022, the Colorado Community College System (System) agreed to implement 22 financial audit recommendations. As of June 30, 2023, the OSA has determined that a total of 1 of the 22 recommendations is not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the System had no unimplemented audit recommendations.

Exhibit 11 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2023. This recommendation is not considered high priority.

Exhibit 11
Colorado Community College System
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-009C	2022	IT Security	Partially Implemented	12/31/2023	12/31/2023	0	Significant Deficiency

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Colorado School of Mines

3 of 3
Recommendations
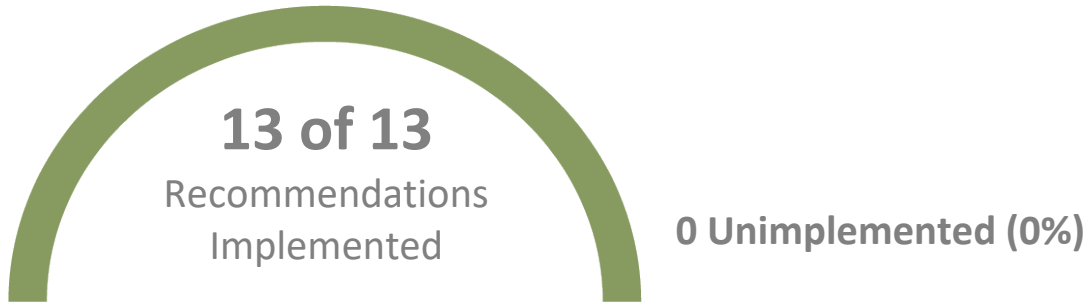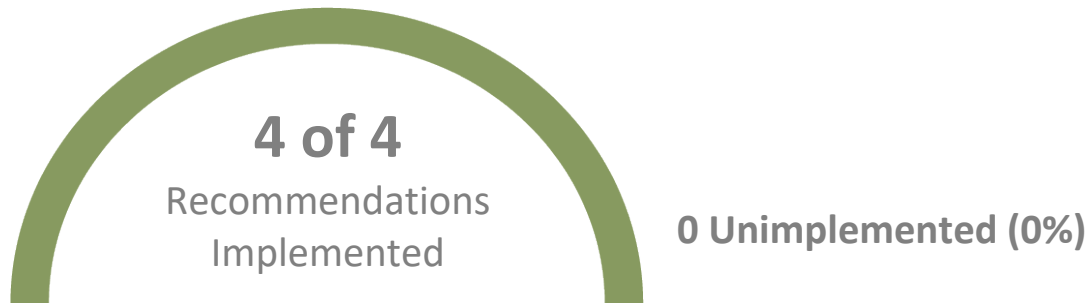Implemented
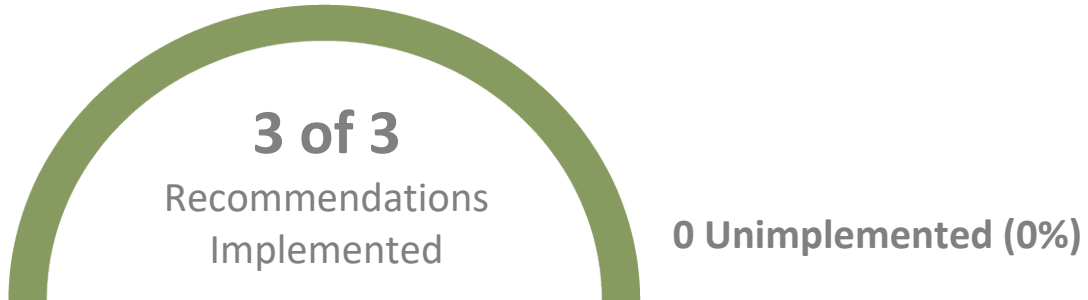
0 Unimplemented (0%)

From July 1, 2017, through June 30, 2022, Colorado School of Mines agreed to implement 3 financial audit recommendations. As of June 30, 2023, the OSA has determined that none of the 3 recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Colorado School of Mines also had no unimplemented audit recommendations.

Colorado State University System

6 of 6
Recommendations
Implemented

0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, the Colorado State University System (System) agreed to implement 6 financial audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the System also had no unimplemented audit recommendations.

Fort Lewis College

1 of 1
Recommendation
Implemented

0 Unimplemented (0%)

From July 1, 2017, through June 30, 2022, Fort Lewis College agreed to implement 1 financial audit recommendation. As of June 30, 2023, the OSA has determined that the recommendation is considered implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Fort Lewis College also had no unimplemented audit recommendations.

History Colorado

14 of 14
Recommendations
Implemented
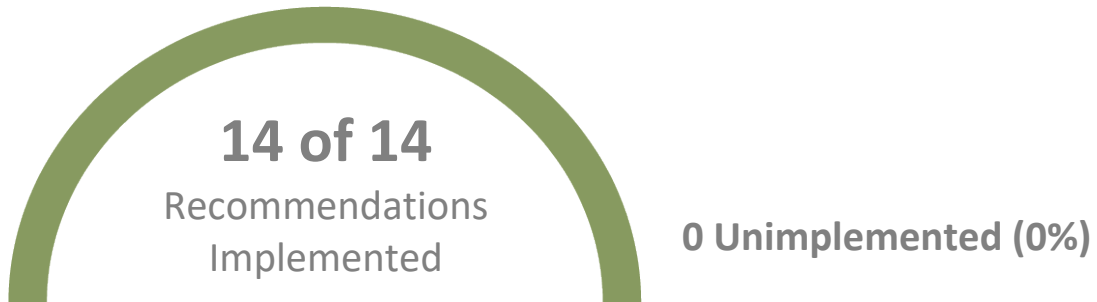
0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, History Colorado agreed to implement 14 financial audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, History Colorado also had no unimplemented audit recommendations.

Metropolitan State University of Denver

13 of 13
Recommendations
Implemented

0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, Metropolitan State University of Denver (University) agreed to implement 13 financial audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University also had no unimplemented audit recommendations.

University of Colorado System

16 of 16
Recommendations
Implemented
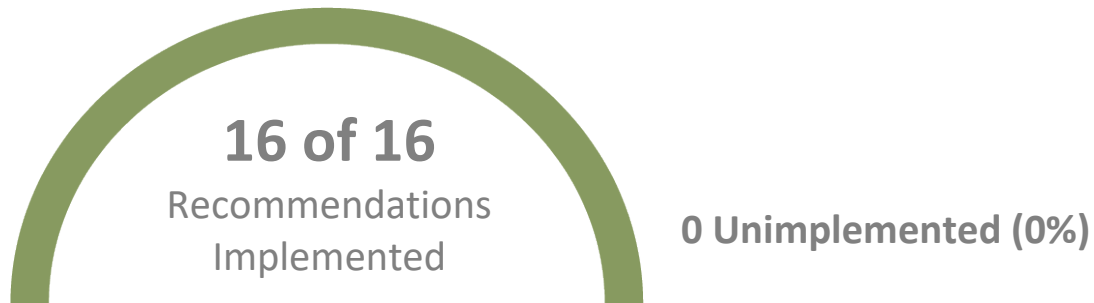
0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, the University of Colorado System (System) agreed to implement 16 financial audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the System also had no unimplemented audit recommendations.

University of Northern Colorado

4 of 4
Recommendations
Implemented

0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, the University of Northern Colorado (University) agreed to implement 4 financial audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University also had no unimplemented audit recommendations.

Western Colorado University

4 of 6
Recommendations
Implemented

2 Unimplemented (33%)
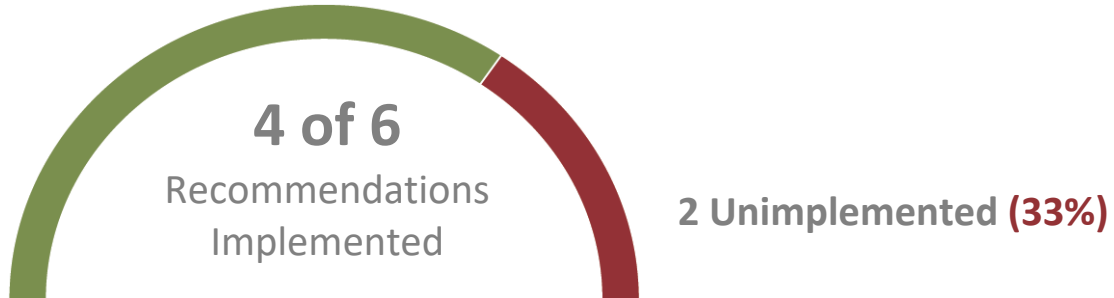
From July 1, 2017 through June 30, 2022, Western Colorado University (University) agreed to implement 6 financial audit recommendations. As of June 30, 2023, the OSA has determined that a total of 2 of the 6 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University had no unimplemented audit recommendations.

Exhibit 12 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2023. Neither of these recommendations are considered high priority.

Exhibit 12
Western Colorado University
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-013B	2022	IT Governance	Partially Implemented	12/31/2022	6/30/2024	18	Significant Deficiency
	2022-013C	2022	IT Governance	Partially Implemented	12/31/2022	6/30/2024	18	Significant Deficiency

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.
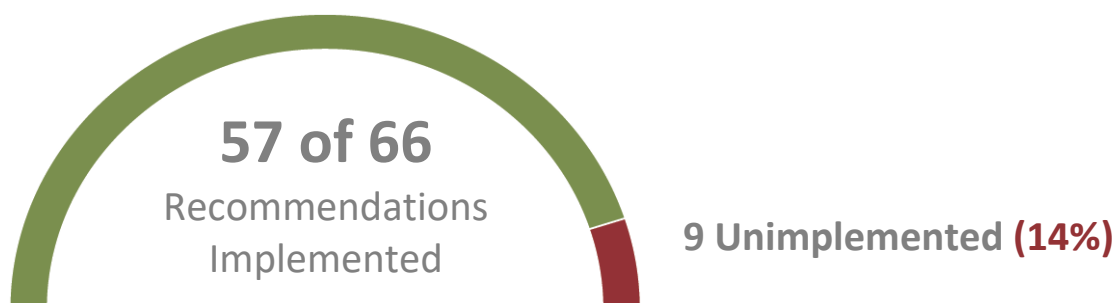
Department of Human Services

91 of 93
Recommendations
Implemented

2 Unimplemented (2%)
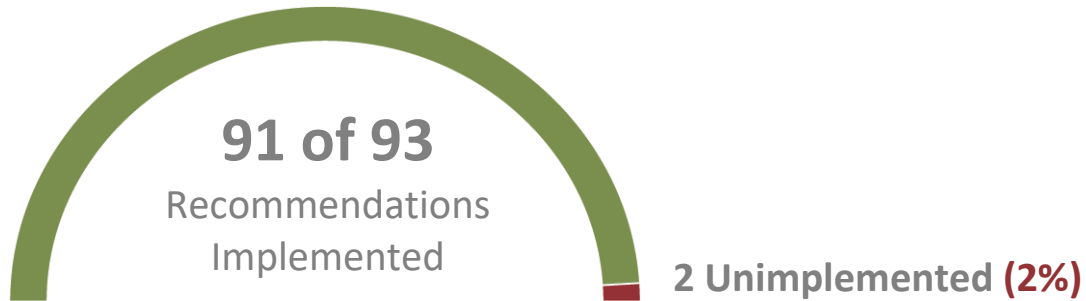
From July 1, 2017 through June 30, 2022, the Department of Human Services (Department) agreed or partially agreed to implement 93 audit recommendations—52 were from financial audits and 41 were from performance audits. As of June 30, 2023, the OSA has determined that a total of 2 of the 93 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 2 out of 110 audit recommendations that were not fully implemented.

Exhibit 13 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2023. Neither of these recommendations are considered high priority.

Exhibit 13
Department of Human Services
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Foster Care Education Initiative, Performance Audit, February 2022	2D	2022	Program Oversight	Partially Implemented	6/30/2022	10/31/2023	16	-
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-069C	2020	Federal Award Compliance	Partially Implemented	12/31/2022	12/31/2023	12	Deficiency in Internal Control

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Judicial Branch

56 of 56
Recommendations
Implemented

0 Unimplemented (0%)
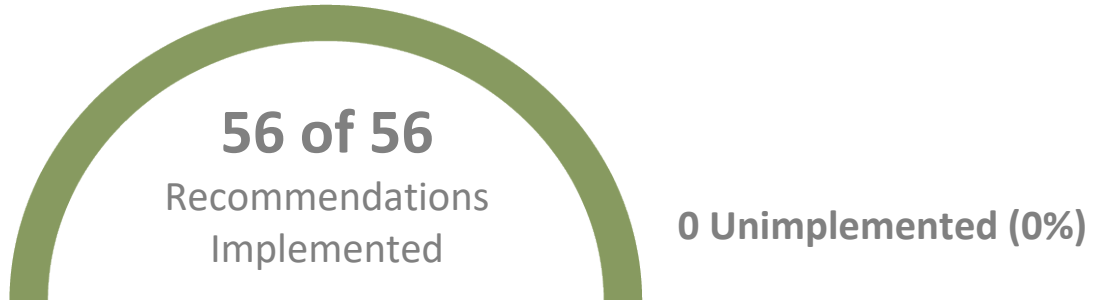
From July 1, 2017 through June 30, 2022, the Judicial Branch (Judicial) agreed to implement 56 audit recommendations—4 were from a financial audit and 52 were from performance audits. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Judicial had 2 out of 56 audit recommendations that were not fully implemented.

Department of Labor and Employment

57 of 66
Recommendations
Implemented

9 Unimplemented (14%)

From July 1, 2017 through June 30, 2022, the Department of Labor and Employment (Department) agreed or partially agreed to implement 66 audit recommendations—45 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 21 were from performance audits. As of June 30, 2023, the OSA has determined that a total of 9 of the 66 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 18 out of 59 audit recommendations that were not fully implemented.

Exhibit 14 summarizes the 9 audit recommendations that are not fully implemented, as of June 30, 2023. Two of these recommendations are considered high priority and highlighted in orange.

Exhibit 14
Department of Labor and Employment
Audit Recommendations Not Fully Implemented as of June 30, 2023

| Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-018A	2022	IT Operations	Partially Implemented	4/30/2023	7/31/2023	3	Significant Deficiency
	2022-018B	2022	IT Operations	Not Implemented	4/30/2023	10/31/2023	6	Significant Deficiency
	2022-020E	2012	CUBS [3], CATS [4], & CLEAR [5] IT Controls	Not Implemented	12/31/2016	10/31/2023	82	Material Weakness

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
	2022-020F	2017	CUBS [3], CATS [4], & CLEAR [5] IT Controls	Not Implemented	6/30/2018	10/31/2023	64	Material Weakness
	2022-072D	2022	MyUI+[6] & Connecting Colorado[7] IT Controls	Not Implemented	6/30/2023	10/31/2023	4	Significant Deficiency
	2022-072E	2022	MyUI+[6] & Connecting Colorado[7] IT Controls	Not Implemented	6/30/2023	12/31/2023	6	Significant Deficiency
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2021	2021-064E	2020	UI [2] Federal Compliance	Partially Implemented	12/31/2021	12/31/2024	36	Deficiency in Internal Control
Unemployment Insurance Benefits, Performance Audit, Public Report, November 2021	1D	2022	UI [2] Program Administration	Not Implemented	12/31/2023	12/31/2023	0	-
	3C	2022	Program Administration	Partially Implemented	3/31/2022	12/31/2023	21	-

Source: Office of the State Auditor's audit recommendation database.

[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

[2] UI is the Unemployment Insurance Benefits Program.

[3] CUBS is the Colorado Unemployment Benefits System.

[4] CATS is the Colorado Automated Tax System.

[5] CLEAR is the Colorado Labor and Employment Applicant Resource System.

[6] MyUI+ is the Department's new Unemployment Insurance Benefits System.

[7] Connecting Colorado is the Department's case management, labor exchange, and reporting system for the Employment Service federal program.

Department of Law

4 of 4
Recommendations
Implemented
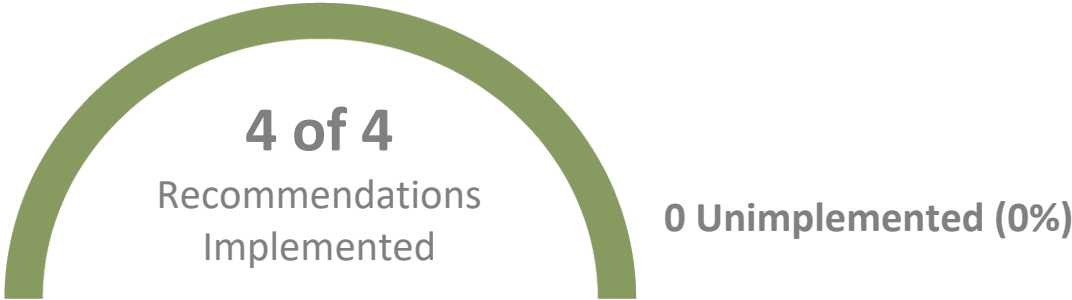
0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, the Department of Law (Department) agreed to implement 4 performance audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

Legislative Department

3 of 3
Recommendations
Implemented
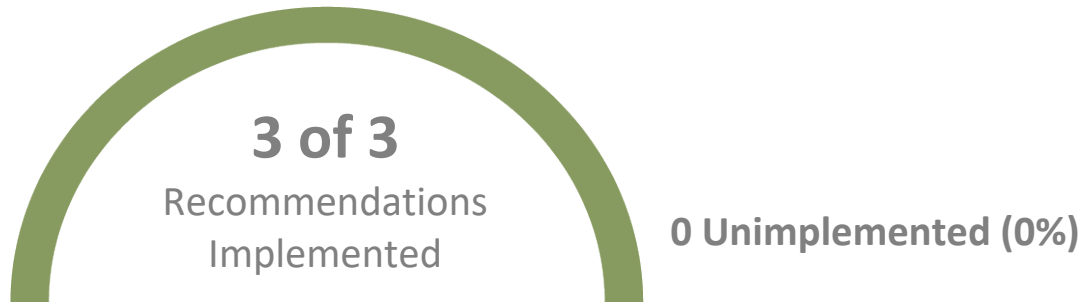
0 Unimplemented (0%)

From July 1, 2017, through June 30, 2022, the Legislative Department (Department) agreed to implement 3 financial audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

Department of Local Affairs

12 of 15
Recommendations
Implemented

3 Unimplemented (20%)
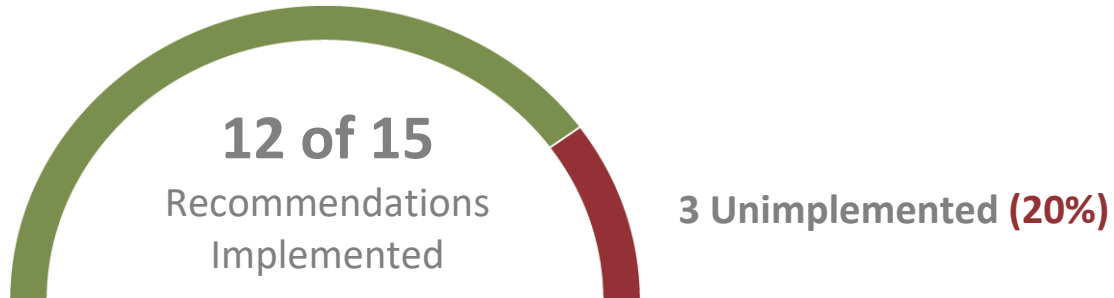
From July 1, 2017, through June 30, 2022, the Department of Local Affairs (Department) agreed to implement 15 audit recommendations—9 were from financial audits and 6 were from performance audits. As of June 30, 2023, the OSA has determined that 3 of the 15 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 1 out of 10 audit recommendations that were not fully implemented.

Exhibit 15 summarizes the 3 audit recommendation that are not fully implemented, as of June 30, 2023. None of these recommendations are considered high priority.

Exhibit 15
Department of Local Affairs
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2022, Performance Audit	4A	2022	Building Regulation Fund	Partially Implemented	6/30/2025	6/30/2025	0	-
	4B	2022	Private Activity Bond Allocation Fund	Partially Implemented	6/30/2023	6/30/2024	12	-
	4C	2022	Mobile Home Park Act Dispute Resolution Enforcement Fund	Partially Implemented	6/30/2024	6/30/2024	0	-

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Military and Veterans Affairs

7 of 7
Recommendations
Implemented

0 Unimplemented (0%)
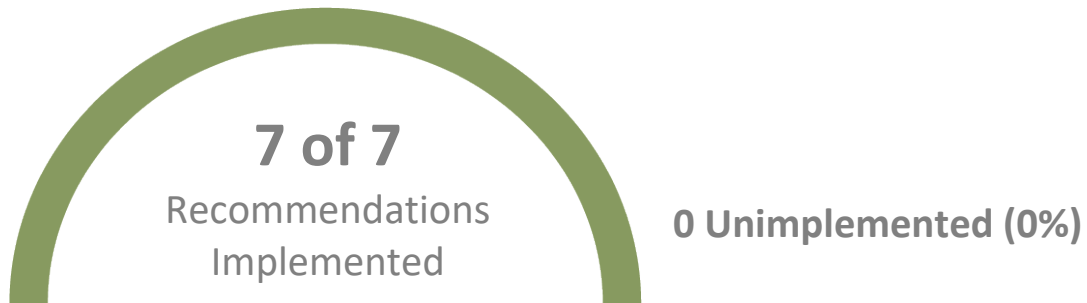
From July 1, 2017 through June 30, 2022, the Department of Military and Veterans Affairs (Department) agreed to implement 7 audit recommendations—6 were from financial audits and 1 was from a performance audit. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

Department of Natural Resources

56 of 58
Recommendations
Implemented

2 Unimplemented (3%)
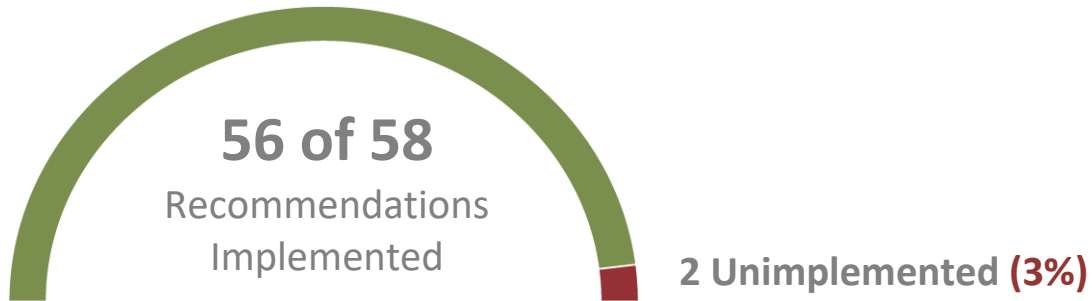
From July 1, 2017 through June 30, 2022, the Department of Natural Resources (Department) agreed to implement 58 performance audit recommendations. As of June 30, 2023, the OSA has determined that 2 of the 58 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had no unimplemented audit recommendations.

Exhibit 16 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2023. Neither of these recommendations are considered high priority.

Exhibit 16
Department of Natural Resources
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Oil & Gas Production Reporting, Performance Audit, August 2021	1B	2022	Program Administration	Partially Implemented	9/30/2022	6/30/2024	21	-
State Park Campsite Reservations, Performance Audit, May 2022	1F	2022	Program Administration	Partially Implemented	12/31/2022	12/31/2023	12	-

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Personnel & Administration

42 of 43
Recommendations
Implemented

1 Unimplemented (2%)
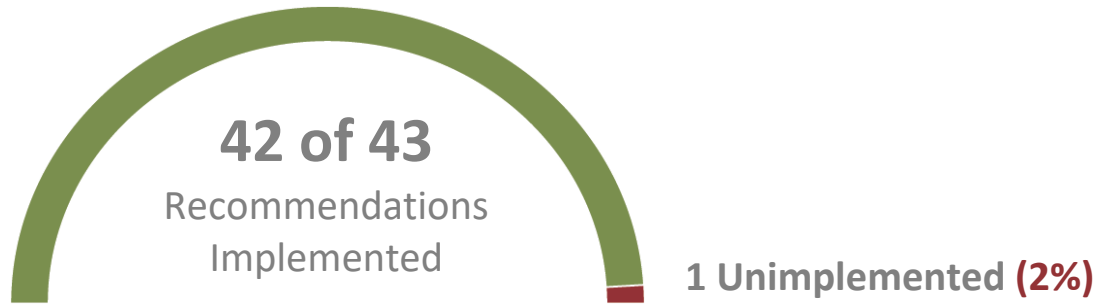
From July 1, 2017 through June 30, 2022, the Department of Personnel & Administration (Department) agreed or partially agreed to implement 43 recommendations—31 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 12 were from performance audits. As of June 30, 2023, the OSA has determined that a total of 1 of the 43 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 9 out of 93 audit recommendations that were not fully implemented.

Exhibit 17 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2023. This recommendation is considered high priority and highlighted in orange.

Exhibit 17
Department of Personnel & Administration
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-024C	2021	Financial Reporting	Not Implemented	6/30/2022	12/31/2023	18	Material Weakness

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Public Health and Environment

34 of 37
Recommendations
Implemented

3 Unimplemented (8%)
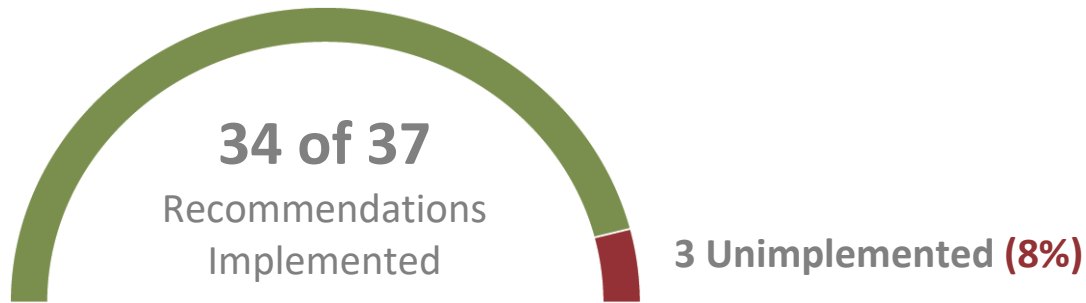
From July 1, 2017 through June 30, 2022, the Department of Public Health and Environment (Department) agreed to implement 37 audit recommendations—13 were from financial audits and 24 were from performance or information technology (IT) performance audits. As of June 30, 2023, the OSA has determined that a total of 3 of the 37 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had 3 out of 37 audit recommendations that were not fully implemented.

Exhibit 18 summarizes the 3 audit recommendations that are not fully implemented, as of June 30, 2023. These recommendations are not considered high priority.

Exhibit 18
Department of Public Health and Environment
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2022, Performance Audit	6B	2021	Vital Records Fund	Partially Implemented	6/30/2022	6/30/2024	24	-
	6C	2020	Medical Marijuana Cash Fund	Partially Implemented	6/30/2021	6/30/2024	36	-
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-028C	2021	Inventory Controls	Partially Implemented	7/31/2023	6/30/2024	11	Deficiency in Internal Control

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Public Safety

32 of 32
Recommendations
Implemented

0 Unimplemented (0%)
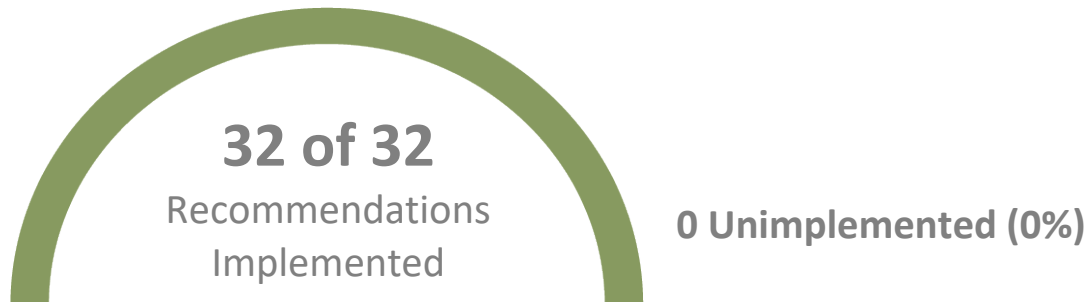
From July 1, 2017 through June 30, 2022, the Department of Public Safety (Department) agreed or partially agreed to implement 32 audit recommendations—1 was from a financial audit and 31 were from performance audits. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

Department of Regulatory Agencies

51 of 54
Recommendations
Implemented

3 Unimplemented (6%)
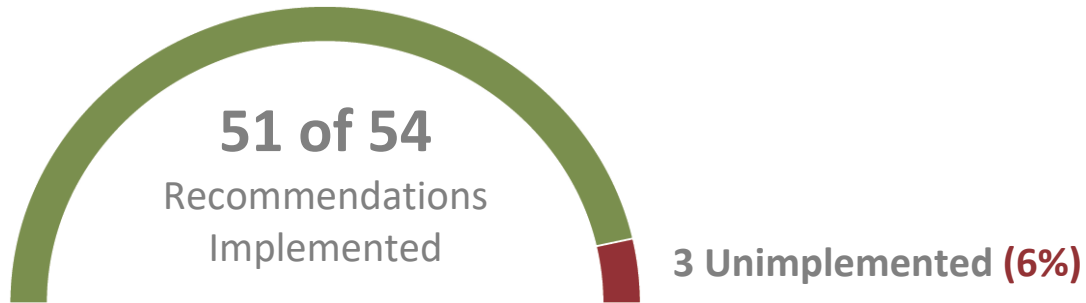
From July 1, 2017 through June 30, 2022, the Department of Regulatory Agencies (Department) agreed or partially agreed to implement 54 audit recommendations—1 was from a financial audit and 53 were from performance audits. As of June 30, 2023, the OSA has determined that a total of 3 of the 54 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 3 out of 74 audit recommendations that were not fully implemented

Exhibit 19 summarizes the 3 audit recommendations that are not fully implemented, as of June 30, 2023. None of these recommendations are considered high priority.

Exhibit 19
Department of Regulatory Agencies
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2022, Performance Audit	8B	2022	Division of Professions and Occupations Cash Fund	Partially Implemented	6/30/2024	6/30/2024	0	-
Colorado Prescription Drug Monitoring Program, Performance Audit, March 2021	2A	2021	Program Compliance	Partially Implemented	7/31/2023	7/31/2025	24	-
	2B	2021	Program Compliance	Partially Implemented	7/31/2023	7/31/2025	24	-

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.
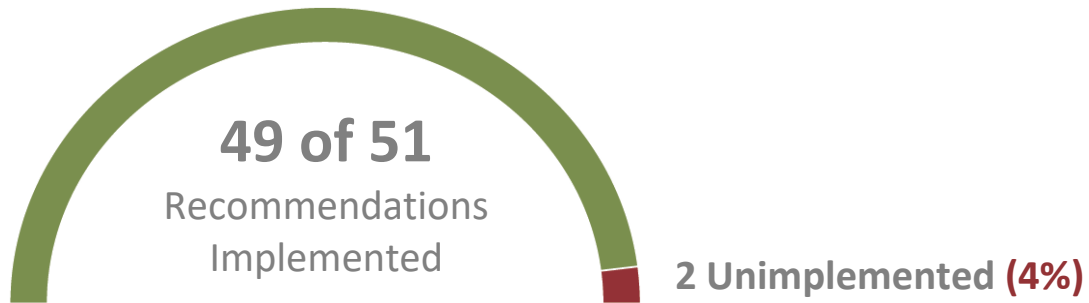
Department of Revenue

35 of 41
Recommendations
Implemented

6 Unimplemented (15%)
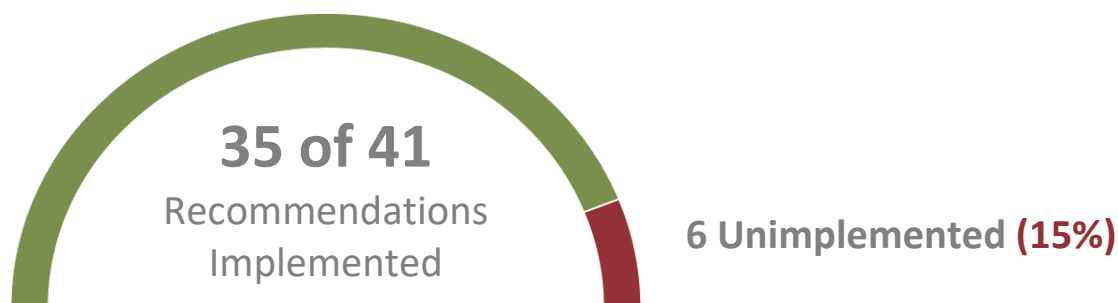
From July 1, 2017 through June 30, 2022, the Department of Revenue (Department) agreed to implement 41 audit recommendations—9 were from financial audits, which included financial-related information technology (IT) audit recommendations, and 32 were from performance audits. As of June 30, 2023, the OSA has determined that a total of 6 of the 41 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 1 out of 38 audit recommendations that was not fully implemented.

Exhibit 20 summarizes the 6 audit recommendations that are not fully implemented, as of June 30, 2023. None of these recommendations are considered high priority.

Exhibit 20
Department of Revenue
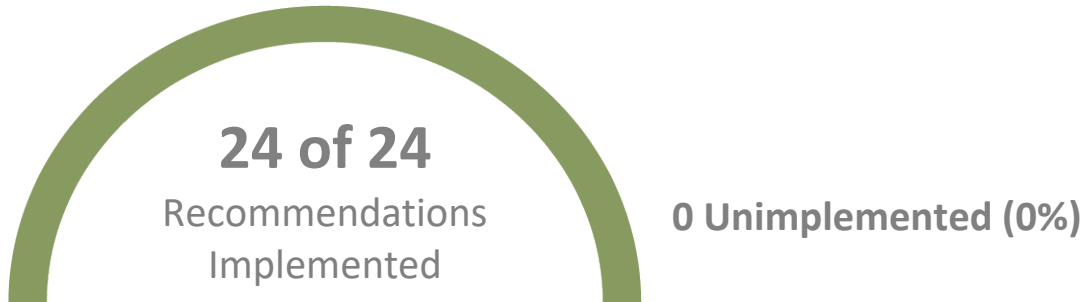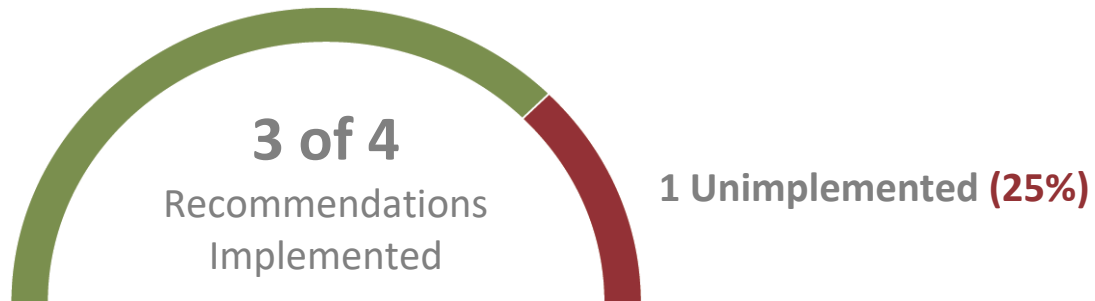**Audit Recommendations Not Fully Implemented as of June 30, 2023**

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Sports Betting, Performance Audit, April 2022	1D	2022	License Investigations	Partially Implemented	2/28/2023	10/31/2023	8	-
	2A	2022	Oversight of Tax Payments	Partially Implemented	9/30/2022	5/31/2024	20	-
	2C	2022	Oversight of Tax Payments	Partially Implemented	2/28/2023	5/31/2024	15	-
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-033A	2022	IT Governance	Partially Implemented	6/30/2023	7/31/2023	1	Significant Deficiency
	2022-033B	2022	IT Operations	Partially Implemented	6/30/2023	3/31/2024	9	Significant Deficiency
	2022-033C	2022	IT Security	Partially Implemented	6/30/2023	10/31/2023	4	Significant Deficiency

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of State
(Secretary of State)

1 of 1
Recommendation
Implemented
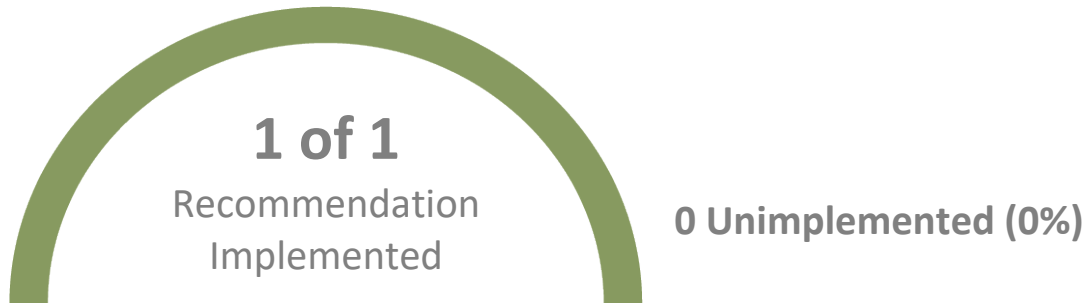
0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, the Department of State (Department) agreed to implement 1 performance audit recommendation. As of June 30, 2023, the OSA has determined that the recommendation is considered implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

Department of Transportation

49 of 51
Recommendations
Implemented

2 Unimplemented (4%)

From July 1, 2017 through June 30, 2022, the Department of Transportation (Department) agreed or partially agreed to implement 51 audit recommendations—24 were from financial audits and 27 were from performance or information technology (IT) performance audits. As of June 30, 2023, the OSA has determined that a total of 2 of the 51 recommendations are not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 2 out of 49 audit recommendations that were not fully implemented.

Exhibit 21 summarizes the 2 audit recommendations that are not fully implemented, as of June 30, 2023. These recommendations are considered high priority and highlighted in orange.

Exhibit 21
Department of Transportation
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Statewide Single Financial Audit, Fiscal Year Ended June 30, 2022	2022-078A	2020	Rural Areas and Tribal Transit Program Monitoring	Not Implemented	7/31/2022	11/30/2023	16	Significant Deficiency
	2022-078B	2020	Rural Areas and Tribal Transit Program Monitoring	Not Implemented	7/31/2022	11/30/2023	16	Significant Deficiency

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Department of Treasury

24 of 24
Recommendations
Implemented

0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, the Department of Treasury (Department) agreed to implement 24 audit recommendations—3 were from financial audits and 21 were from performance audits. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had 1 out of 29 audit recommendations that was not fully implemented.

Colorado New Energy Improvement District

3 of 4
Recommendations
Implemented

1 Unimplemented (25%)

From July 1, 2017 through June 30, 2022, the Colorado New Energy Improvement District (CNEID) agreed to implement 4 performance audit recommendations. As of June 30, 2023, the OSA has determined that 1 of the 4 recommendations is not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, CNEID also had 1 out of 4 audit recommendations that was not fully implemented.

Exhibit 22 summarizes the audit recommendation that is not fully implemented, as of June 30, 2023. This recommendation is considered high priority and highlighted in orange.

Exhibit 22
Colorado New Energy Improvement District
Audit Recommendation Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Colorado New Energy Improvement District, Performance Audit, May 2019	2	2019	Program Oversight	Partially Implemented	12/31/2021	7/31/2024	31	-

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Community-Centered Boards

120 of 120
Recommendations
Implemented

0 Unimplemented (0%)
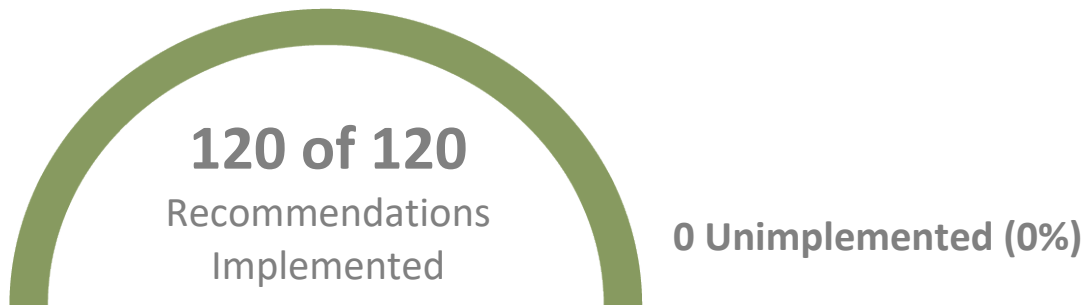
From July 1, 2017 through June 30, 2022, Colorado's 20 Community-Centered Boards (CCBs) agreed or partially agreed to implement 120 performance audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the CCBs also had no unimplemented audit recommendations.

Connect for Health

10 of 10
Recommendations
Implemented
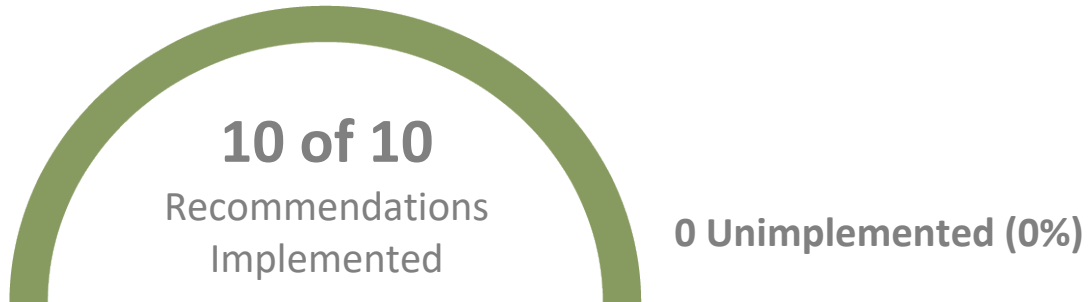
0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, Connect for Health Colorado (Connect for Health) agreed to implement 10 performance audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Connect for Health also had no unimplemented audit recommendations.

Gaming Cities

6 of 6
Recommendations
Implemented

0 Unimplemented (0%)
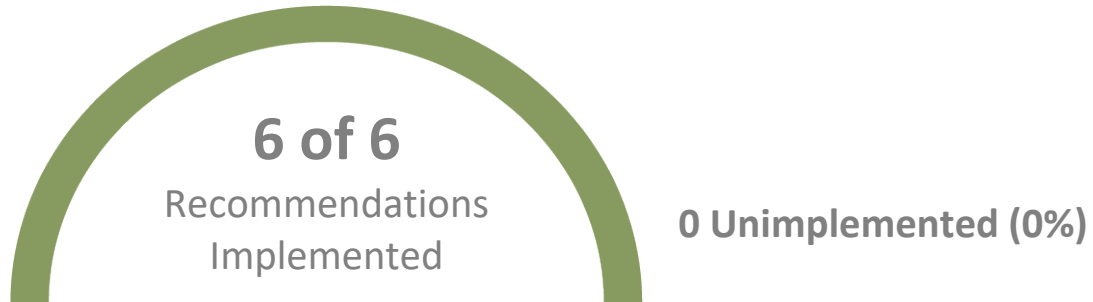
From July 1, 2017 through June 30, 2022, Colorado's three Gaming Cities (Gaming Cities) agreed or partially agreed to implement 6 performance audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Gaming Cities also had no unimplemented audit recommendations.

Great Outdoors Colorado

8 of 8
Recommendations
Implemented
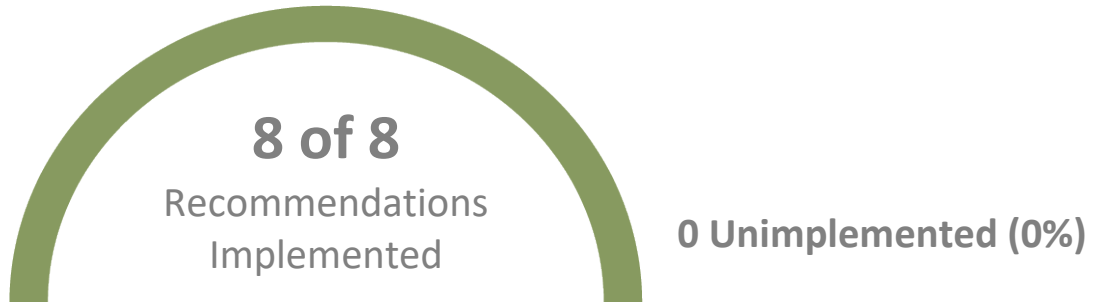
0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, Great Outdoors Colorado (GOCO) agreed to implement 8 performance audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, GOCO also had no unimplemented audit recommendations.

Pinnacol Assurance

3 of 3
Recommendations
Implemented
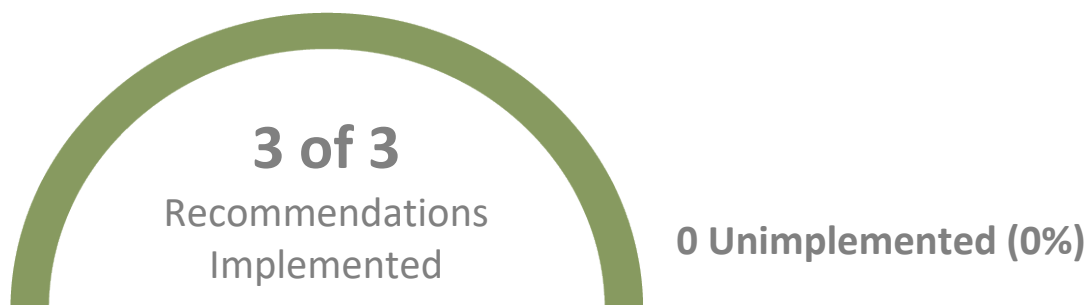
0 Unimplemented (0%)

From July 1, 2017 through June 30, 2022, Pinnacol Assurance (Pinnacol) agreed to implement 3 performance audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Pinnacol also had no unimplemented audit recommendations.

Regional Transportation District

14 of 15
Recommendations
Implemented

1 Unimplemented (7%)
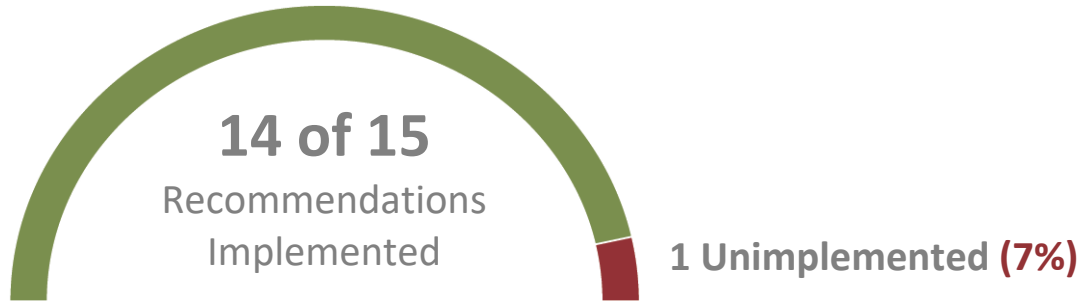
From July 1, 2017 through June 30, 2022, the Regional Transportation District (RTD) agreed to implement 15 performance audit recommendations. As of June 30, 2023, the OSA has determined that a total of 1 of the 15 recommendations is not fully implemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, RTD had 8 out of 15 audit recommendations that were not fully implemented.

Exhibit 23 summarizes the 1 audit recommendation that is not fully implemented, as of June 30, 2023. This recommendation is not considered high priority.

Exhibit 23
Regional Transportation District
Audit Recommendations Not Fully Implemented as of June 30, 2023

Audit	Rec. No.	First FY Rec. Made	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay in Months	Deficiency Level, if Applicable [1]
Regional Transportation District, Performance Audit, December 2020	1B	2021	Supervisory Training	Partially Implemented	12/31/2021	8/31/2023	20	-

Source: Office of the State Auditor's audit recommendation database.
[1] Only financial audit recommendations related to internal controls are classified by deficiency level.

Statewide Internet Portal Authority

9 of 9
Recommendations
Implemented

0 Unimplemented (0%)
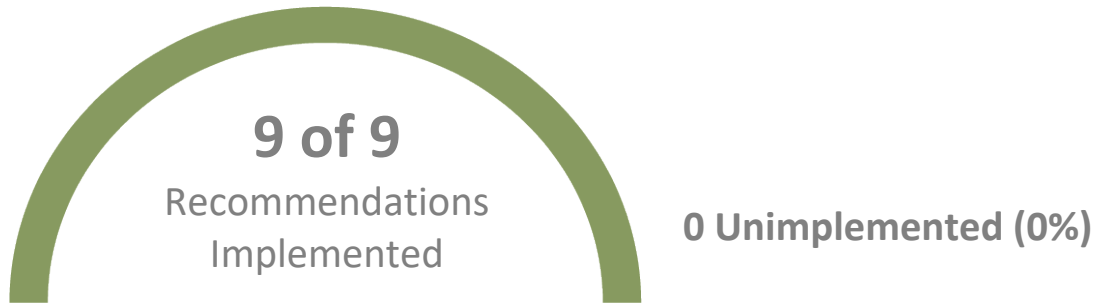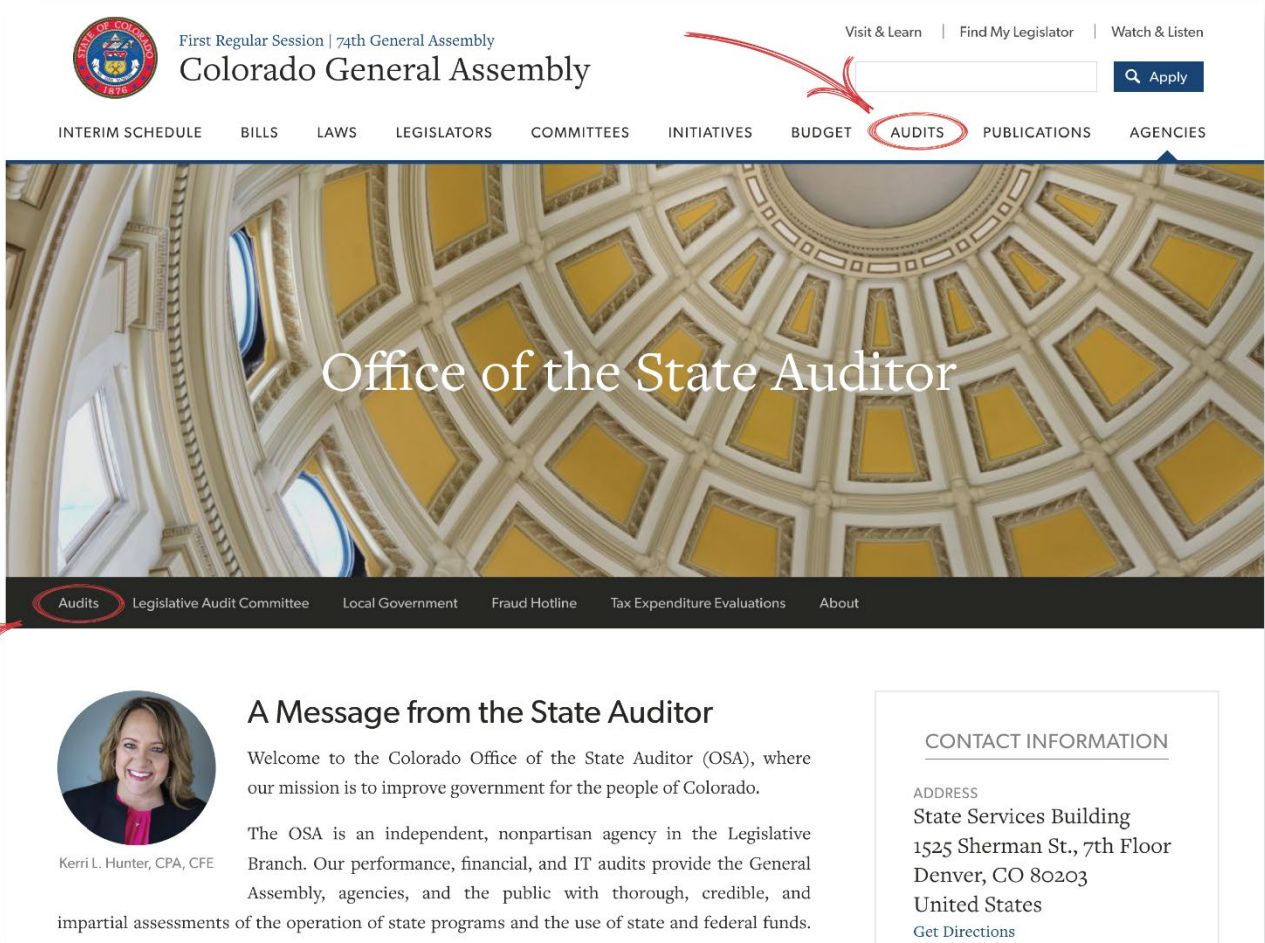
From July 1, 2017 through June 30, 2022, the Statewide Internet Portal Authority (SIPA) agreed or partially agreed to implement 9 information technology performance audit recommendations. As of June 30, 2023, the OSA has determined that none of the recommendations are considered unimplemented.

In our 2022 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, SIPA also had no unimplemented audit recommendations.

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