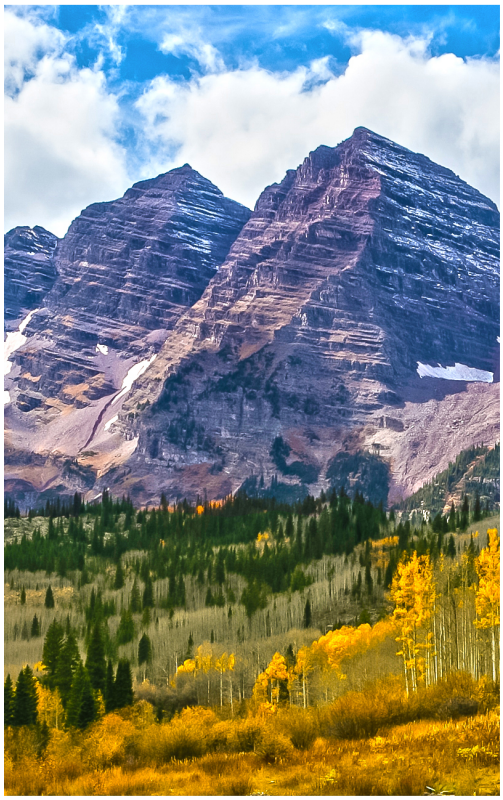
COLORADO OFFICE OF THE STATE AUDITOR

ANNUAL REPORT: STATUS OF AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED, AS OF JUNE 30, 2020



NOVEMBER 2020 INFORMATIONAL REPORT

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IS TO IMPROVE GOVERNMENT
FOR THE PEOPLE OF COLORADO

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REPORT HIGHLIGHTS

ANNUAL REPORT: STATUS OF AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED, AS OF JUNE 30, 2020

NOVEMBER 2020
STATE OF COLORADO

CONCLUSION

Over the 5-year period, July 2014 through June 2019, the Office of the State Auditor (OSA) made 1,516 audit recommendations to state agencies and other audited organizations (auditees). Auditees generally agreed with our recommendations and usually implemented them timely. However, 95 of the recommendations that auditees agreed to (6 percent), have not been fully implemented as of June 30, 2020. Furthermore, 35 of the 95 unimplemented recommendations (37 percent) are considered high priority due to their seriousness or because they have been unimplemented for 3 years or more.

KEY FACTS

- For Fiscal Years 2015 through 2019 (July 2014 to June 2019), the OSA made a total of 1,516 financial, performance, and information technology (IT) audit recommendations to auditees.
- Auditees agreed to implement 98 percent of all audit recommendations.
- Overall, as of June 30, 2020, auditees have implemented 94 percent of the recommendations that they agreed to implement.
- The number of unimplemented recommendations has decreased since June 30, 2019.

FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS

- For Fiscal Years 2015 through 2019, a total of 491 of the recommendations that auditees agreed to implement (33 percent) were financial or IT recommendations from financial audits.
- As of June 30, 2020, auditees had not fully implemented 43 of these recommendations (9 percent).
- Of the 43 unimplemented recommendations from financial audits, 30 (70 percent) are considered high priority due to their seriousness or because they have been unimplemented for 3 years or more.

PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS

- For Fiscal Years 2015 through 2019, a total of 994 of the recommendations that auditees agreed to implement (67 percent) were from performance or IT performance audits.
- As of June 30, 2020, auditees had not fully implemented 52 of these recommendations (5 percent).
- Of the 52 unimplemented recommendations from performance or IT performance audits, five (10 percent) are considered high priority because they have been unimplemented for 3 years or more.

BACKGROUND

- The OSA tracks the implementation status of all recommendations contained in audit reports.
- The purpose of this initiative is to provide transparency to policy makers, the public, and others responsible for holding state agencies and other audited organizations accountable for the audit recommendations that they have agreed to implement.
- The implementation status of recommendations that result from financial audits is determined by the OSA through follow-up audits.
- The implementation status of recommendations that result from performance or IT performance audits is based on self-reported data from the respective auditees, and on follow-up audit work performed by the OSA on select audits.

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ANNUAL REPORT

STATUS OF AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED

As part of an initiative to hold state agencies and other audited organizations accountable for implementing the audit recommendations that they have agreed to implement, and to provide better, more transparent information to policy makers, the general public, and others, the Office of the State Auditor (OSA) annually reports on the implementation status of recommendations from audit reports released by the Legislative Audit Committee over the past 5 fiscal years. Enclosed is a summary of the implementation status of all recommendations made by the OSA for Fiscal Years 2015 through 2019, that have not been fully implemented by state agencies and other audited organizations (auditees) as of June 30, 2020.

This report provides the following information:

- **FINANCIAL AND FINANCIAL-RELATED INFORMATION TECHNOLOGY (IT) AUDIT RECOMMENDATIONS** that appeared in at least one annual financial audit report covering Fiscal Years 2015 through 2019 (from July 2014 through June 2019), and that auditees agreed to, but had not fully implemented as of June 30, 2020. The implementation status for recommendations from financial audits is determined by the OSA through follow-up audit work.

- **PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS** made during Fiscal Years 2015 through 2019 (from July 2014 through June 2019), as well as the cash funds-related recommendations covering these years, that auditees agreed to, but had not fully implemented as of June 30, 2020. The implementation status for recommendations that result from performance and IT performance audits is based on self-reported data from the respective auditees and follow-up audit work by OSA staff on select audits.

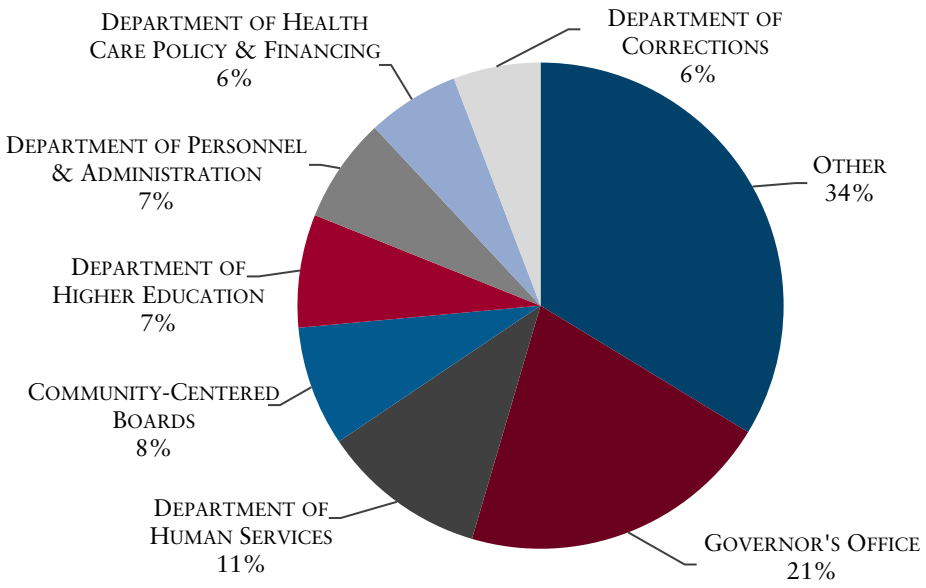
Recommendations reported as unimplemented in this report include those for which auditees provided long time periods for implementation, even if the recommendations have not yet reached their original implementation date.

SUMMARY INFORMATION

From July 2014 through June 2019, the OSA made 1,516 audit 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, the recommendation is tracked as two separate recommendations.

EXHIBIT 1 shows the percentage of total audit recommendations, by auditee, over the 5-year period.

EXHIBIT 1. OSA AUDIT RECOMMENDATIONS BY AGENCY/DEPARTMENT/ORGANIZATION JULY 2014 THROUGH JUNE 2019



SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: "Other" includes the Departments of Agriculture, Education, Labor and Employment, Law, Local Affairs, Military and Veterans Affairs, Natural Resources, Public Health and Environment, Public Safety, Regulatory Agencies, Revenue, State, Transportation, and Treasury, as well as Connect for Health Colorado, the Gaming Cities, Great Outdoors Colorado, the Independent Ethics Commission, the Judicial Branch, Pinnacol Assurance, the Public Employees' Retirement Association, and the Regional Transportation District. Each of these state agencies or organizations received less than 5 percent of the total audit recommendations made by the OSA during the 5-year period.

The appendices of this report provide additional information for each auditee that received audit recommendations during the 5-year period.

OVERVIEW OF AUDIT RESPONSES

At the completion of each audit, the OSA asks the auditee to provide a written response to each audit recommendation, specifying whether it agrees, partially agrees, or disagrees with the recommendation and describing how and when it intends to implement the recommendation.

If an auditee disagrees or partially agrees with an audit recommendation, it must provide an explanation of its disagreement. Auditee responses are included in the original audit reports.

During the 5-year period, auditees agreed or partially agreed to 98 percent of all recommendations made. This report includes the implementation status of all unimplemented audit recommendations that auditees have agreed or partially agreed to implement.

SUMMARY OF AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED

Overall, as of June 30, 2020, auditees had implemented approximately 94 percent of the recommendations with which they originally agreed or partially agreed.

EXHIBIT 2 compares the number of audit recommendations that were not fully implemented for each auditee as of June 30, 2019, as reported in our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), and as of June 30, 2020.

EXHIBIT 2. NUMBER OF AUDIT RECOMMENDATIONS THAT AGENCIES/DEPARTMENTS/ORGANIZATIONS AGREED TO IMPLEMENT, THAT WERE NOT FULLY IMPLEMENTED AS OF JUNE 30, 2019, AND JUNE 30, 2020

	2019			2020		
	Financial/ IT Recs	Performance/ IT Recs	Total	Financial/ IT Recs	Performance/ IT Recs	Total
AGRICULTURE	1	0	1	1	1	2 ▲
Colorado State Fair Authority	1		1	1		1
All Other Department of Agriculture		0	0		1	1 ▲
CORRECTIONS	3	4	7	0	4	4
GOVERNOR'S OFFICE	18	26	44	9	31	40
Governor's Office of Information Technology	18	26	44	9	30	39
All Other Governor's Office		0	0		1	1 ▲
HEALTH CARE POLICY & FINANCING	7	0	7	16	1	17 ▲
HIGHER EDUCATION	5		5	1		1
Adams State University	4		4	0		0
Metropolitan State University of Denver	1		1	1		1
HUMAN SERVICES	6		6	3		3
JUDICIAL BRANCH		1	1		0	0
LABOR AND EMPLOYMENT	5	1	6	5	0	5
LAW		1	1		1	1
NATURAL RESOURCES		0	0		6	6 ▲
PERSONNEL & ADMINISTRATION	9	2	11	6	0	6
PUBLIC HEALTH AND ENVIRONMENT	1	0	1	0	2	2 ▲
PUBLIC SAFETY		2	2		0	0
REGULATORY AGENCIES		0	0		2	2 ▲
REVENUE		6	6		0	0
STATE (SECRETARY OF STATE)		0	0		1	1 ▲
TRANSPORTATION		0	0		3	3 ▲
TREASURY	0		0	2		2 ▲
TOTAL	55	43	98	43	52	95

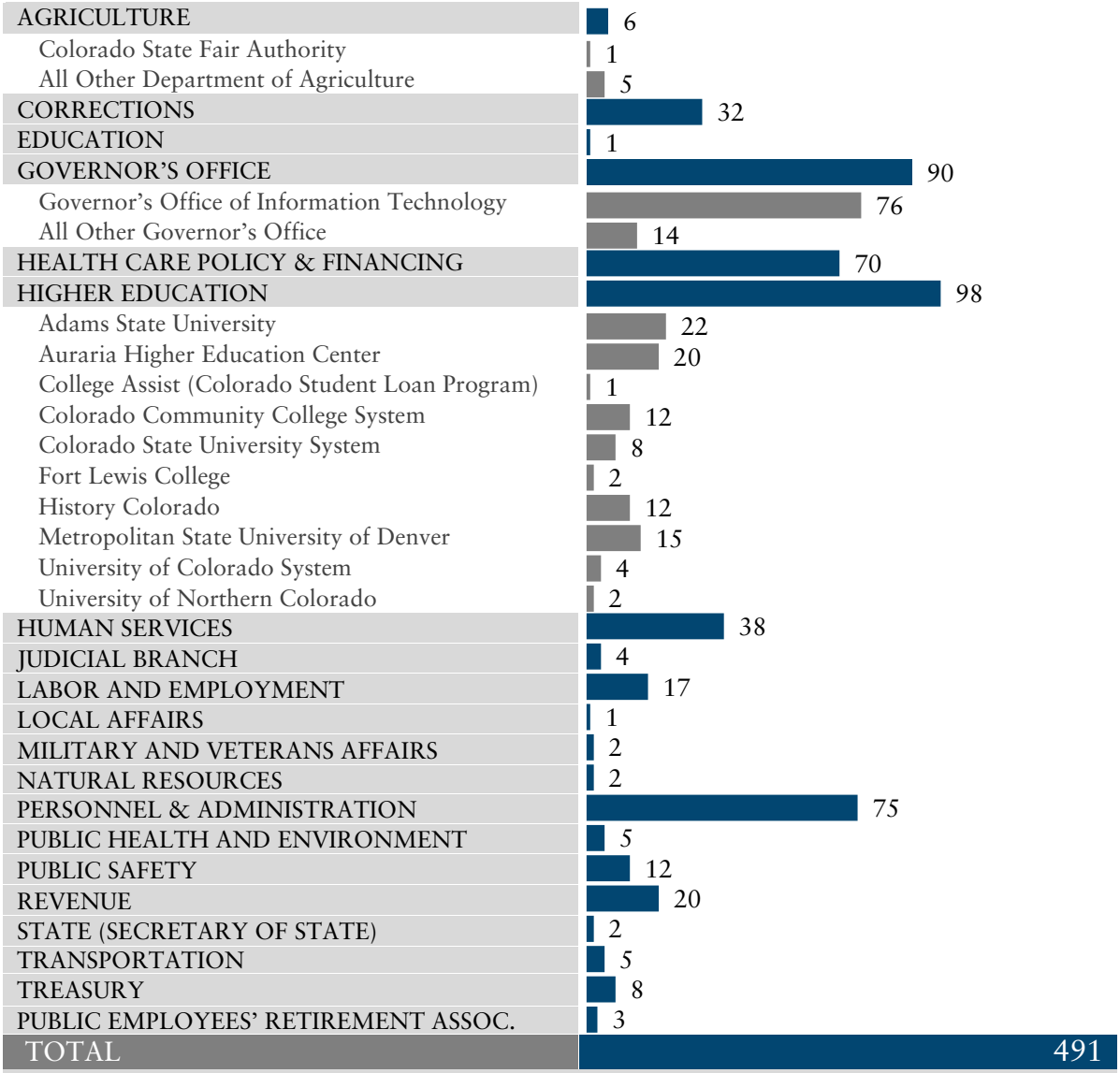
SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: △ indicates that the number of audit recommendations not fully implemented increased in 2020 compared to 2019.

The following sections provide specific information on financial and financial-related IT audit recommendations and the performance and IT performance audit recommendations.

FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS

Of the 1,516 recommendations made by the OSA from July 2014 through June 2019, there were 500 (33 percent) from financial audits, including the Statewide Single Audit and separate standalone audits. Auditees agreed or partially agreed to implement 491 of these 500 audit recommendations (98 percent), which are summarized in EXHIBIT 3.

EXHIBIT 3. NUMBER OF FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS THAT AGENCIES/DEPARTMENTS/ORGANIZATIONS[1] AGREED TO IMPLEMENT
JULY 2014 THROUGH JUNE 2019



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

Based on the OSA's annual follow-up audit process, 43 of the 491 financial and financial-related IT audit recommendations that auditees agreed or partially agreed to implement (9 percent) are not fully implemented as of June 30, 2020. By comparison, in our 2019 *Annual*

Report, 55 of the 592 financial and financial-related IT audit recommendations were not fully implemented (9 percent).

The OSA classifies financial and financial-related IT audit recommendations by the severity of the problem identified in the audit. Of the 43 financial and financial-related IT audit recommendations not fully implemented as of June 30, 2020, 15 were classified as a "material weakness" in the agencies' internal controls, 17 were a "significant deficiency," nine were a "deficiency in internal control," and the remaining two were not classified or not an internal control issue. In financial audits, these terms are defined as follows:

MATERIAL WEAKNESS
This 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
This 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 CONTROL
This 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
These are recommendations not classified in one of the above three categories because they relate to a deficiency that is not an internal control issue.

EXHIBIT 4 compares the total number of financial and financial-related IT audit recommendations that were not fully implemented for each auditee, by severity level classification, as of June 30, 2019, and June 30, 2020, respectively.

EXHIBIT 4. COMPARISON OF SEVERITY LEVELS OF FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS THAT WERE NOT FULLY IMPLEMENTED AS OF JUNE 30, 2019, AND JUNE 30, 2020

AGENCY/ DEPARTMENT	MATERIAL WEAKNESS		SIGNIFICANT DEFICIENCY		DEFICIENCY IN INTERNAL CONTROL		NOT CLASSIFIED		TOTAL	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
AGRICULTURE							1	1	1	1
Colorado State Fair Authority							1	1	1	1
CORRECTIONS			3	0					3	0
GOVERNOR'S OFFICE	2	0	13	7	3	2			18	9
Governor's Office of Information Technology	2	0	13	7	3	2			18	9
HEALTH CARE POLICY & FINANCING	3	9	3	6	1	1			7	16 ▲
HIGHER EDUCATION			1	0	4	1			5	1
Adams State University					4	0			4	0
Metropolitan State University of Denver			1	0	0	1			1	1
HUMAN SERVICES	3	0	0	1	3	2			6	3
LABOR AND EMPLOYMENT			5	2	0	3			5	5
PERSONNEL & ADMINISTRATION	3	4	3	1	2	0	1	1	9	6
PUBLIC HEALTH AND ENVIRONMENT			1	0					1	0
TREASURY	0	2							0	2
TOTAL	11	15	29	17	13	9	2	2	55	43

SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: △ indicates that the number of audit recommendations not fully implemented increased in 2020 compared to 2019.

Of the 43 financial and financial-related IT audit recommendations that are not fully implemented, 30 (70 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 audit report. This includes 15 material weaknesses, 14 significant deficiencies that have not been fully implemented for 3 years or more, and one that is not classified and has not been fully implemented for 5 years or more. Throughout this report, the recommendations that are not fully implemented and are considered high priority are highlighted in orange.

HIGH PRIORITY FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED

The OSA considers a financial or financial-related IT audit recommendation to be high priority if it is past its original implementation date and (1) a "material weakness," (2) a "significant deficiency" that has not been fully implemented for 3 years or more, or (3) a "not classified" recommendation that has not been fully implemented for 5 years or more.

EXHIBIT 5 summarizes the financial and financial-related IT audit recommendations that are not fully implemented and are considered high priority, by auditee, as of June 30, 2020.

EXHIBIT 5. HIGH PRIORITY FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS THAT ARE NOT FULLY IMPLEMENTED AS OF JUNE 30, 2020

AGENCY/DEPARTMENT	MATERIAL WEAKNESS	SIGNIFICANT DEFICIENCY[1]	NOT CLASSIFIED[2]
AGRICULTURE			
Colorado State Fair Authority			1
GOVERNOR'S OFFICE			
Governor's Office of Information Technology		5	
HEALTH CARE POLICY & FINANCING	9	5	
HUMAN SERVICES		1	
LABOR AND EMPLOYMENT		2	
PERSONNEL & ADMINISTRATION	4	1	
TREASURY	2		
TOTAL	**15**	**14**	**1**

SOURCE: Office of the State Auditor's audit recommendation database.
[1] Each significant deficiency recommendation in the table has not been fully implemented for 3 years or more.
[2] The not classified recommendation in the table has not been fully implemented for 5 years or more.

EXHIBIT 6 compares the total number of financial and financial-related IT audit recommendations that were not fully implemented and are considered high priority, by auditee, as of June 30, 2019, and June 30, 2020, respectively.

EXHIBIT 6. COMPARISON OF HIGH PRIORITY FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS THAT WERE NOT FULLY IMPLEMENTED AS OF JUNE 30, 2019, AND JUNE 30, 2020

AGENCY/DEPARTMENT	TOTAL RECS JULY 2014 THROUGH JUNE 2019	HIGH PRIORITY RECS AS OF JUNE 30, 2019	HIGH PRIORITY RECS AS OF JUNE 30, 2020
AGRICULTURE	6	1	1
GOVERNOR'S OFFICE	90	7	5
HEALTH CARE POLICY & FINANCING	70	4	14 ▲
HUMAN SERVICES	38	3	1
LABOR AND EMPLOYMENT	17	1	2 ▲
PERSONNEL & ADMINISTRATION	75	4	5 ▲
TREASURY	8	0	2 ▲
TOTAL	304	20	30 ▲

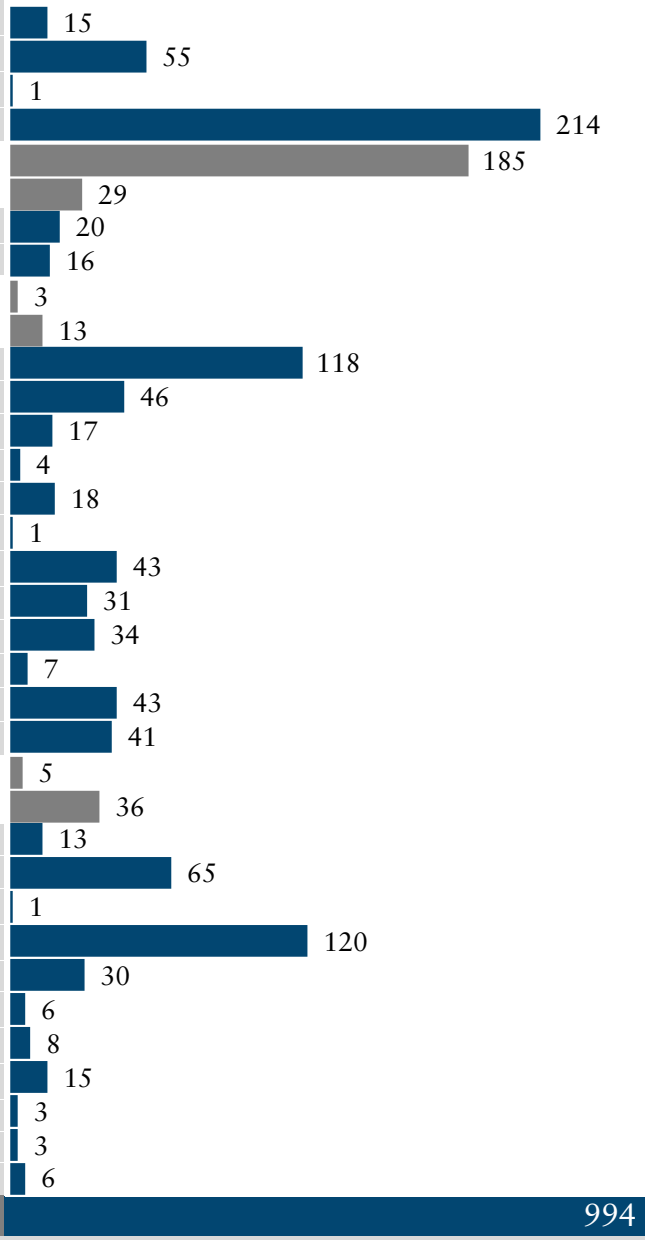
SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: △ indicates that the number of not fully implemented high priority audit recommendations increased in 2020 compared to 2019.

The appendices of this report provide additional information on the financial and financial-related IT audit recommendations that are not fully implemented and are considered high priority as of June 30, 2020.

PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS

Of the 1,516 recommendations made by the OSA from July 2014 through June 2019, there were 1,016 recommendations (67 percent) from performance or IT performance audits. Auditees agreed or partially agreed to implement 994 of these 1,016 audit recommendations (98 percent), which are summarized in EXHIBIT 7.

EXHIBIT 7. TOTAL NUMBER OF PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS THAT AGENCIES/DEPARTMENTS/ORGANIZATIONS[1] AGREED TO IMPLEMENT
JULY 2014 THROUGH JUNE 2019



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

Based on self-reported data from auditees, and on follow-up work conducted by OSA staff on select audits, 52 of the 994 performance and IT performance audit recommendations that the auditees agreed or

partially agreed to implement (5 percent) are not fully implemented as of June 30, 2020. By comparison, in our 2019 *Annual Report*, 43 of the 903 performance and IT performance audit recommendations were not fully implemented (5 percent).

HIGH PRIORITY PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED

The OSA considers a performance or IT performance audit recommendation high priority if it is from a report that was released 3 years ago or more.

Of the 52 performance and IT performance audit recommendations that are not fully implemented, five (10 percent) are considered high priority because they are from reports that were released 3 years ago or more. Throughout this report, the recommendations that are not fully implemented and are considered high priority are highlighted in orange.

EXHIBIT 8 shows the performance and IT performance audit recommendations that were not fully implemented and considered high priority, by auditee, as of June 30, 2019, and June 30, 2020, respectively.

EXHIBIT 8. COMPARISON OF HIGH PRIORITY PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS THAT WERE NOT FULLY IMPLEMENTED AS OF JUNE 30, 2019, AND JUNE 30, 2020

AGENCY/DEPARTMENT	TOTAL RECS JULY 2014 THROUGH JUNE 2019	HIGH PRIORITY RECS AS OF JUNE 30, 2019	HIGH PRIORITY RECS AS OF JUNE 30, 2020
CORRECTIONS	55	0	4 ▲
GOVERNOR'S OFFICE	214	2	1
TOTAL	269	2	5 ▲

SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: △ indicates that the number of not fully implemented high priority audit recommendations increased in 2020 compared to 2019.

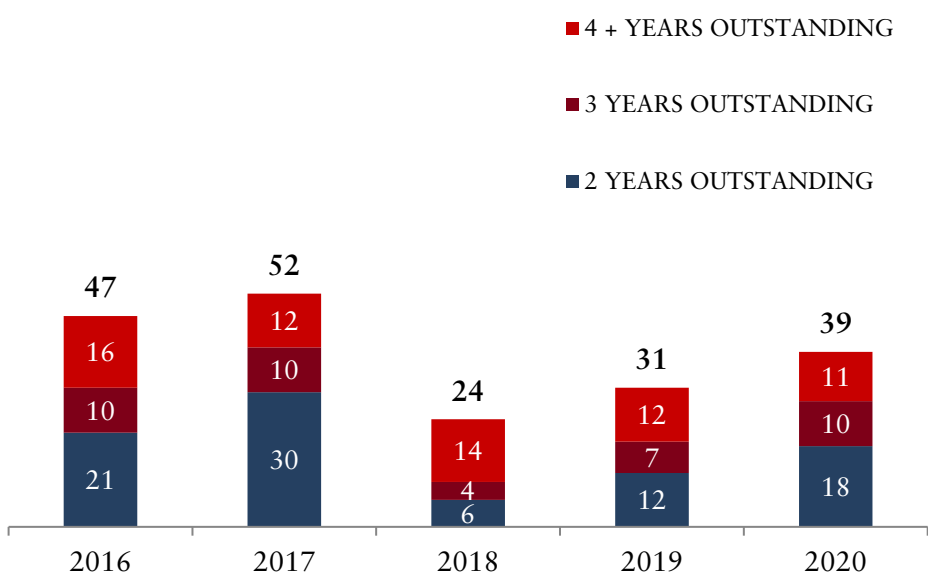
The appendices of this report provide additional information on the performance and IT performance audit recommendations that are not fully implemented and are considered high priority as of June 30, 2020.

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 our recommendations and usually implement them in a timely manner.

Furthermore, the number of older audit recommendations that have not been fully implemented for 2 years or more has decreased by 17 percent over the past 5 fiscal years. EXHIBIT 9 compares the number of older recommendations not fully implemented, as reported in our 2016 through 2019 *Annual Reports* and in this 2020 report.

EXHIBIT 9. COMPARISON OF OLDER AUDIT RECOMMENDATIONS THAT ARE NOT FULLY IMPLEMENTED AS OF JUNE 2016 THROUGH 2020



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

Although auditees continue to implement audit recommendations, 6 percent of the 1,485 recommendations covering the period July 2014 through June 2019, which auditees agreed to implement, still have not been fully implemented as of June 30, 2020.

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 audited agencies/organizations regarding their unimplemented audit recommendations, during Committee of Reference hearings and otherwise. For example, legislators have inquired about the following:

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

B The reasons implementation has been delayed for those recommendations where the agency/organization has delayed implementation (i.e., the recommendations with months in the "Delay" column of tables).

C The extent to which implementation is on track for the unimplemented recommendations where the agency/organization provided new implementation dates.

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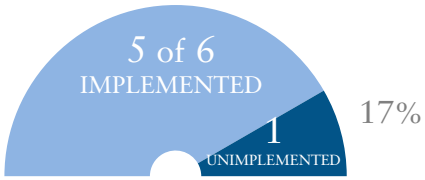
DEPARTMENT OF AGRICULTURE

From July 1, 2014, through June 30, 2019, the Department of Agriculture (Department) agreed or partially agreed to implement 21 audit recommendations—six were from financial audits and 15 were from performance audits. As of June 30, 2020, a total of two of the 21 recommendations are not fully implemented, and one is considered high priority.

FINANCIAL RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that one of the six financial audit recommendations that the Department agreed to implement is not fully implemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department also had one financial audit recommendation that was not fully implemented.

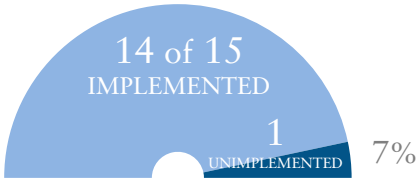
EXHIBIT 10 summarizes the financial audit recommendation that is not fully implemented by the level of deficiency, topic area, and number of months since the Department's original implementation date. This recommendation is considered high priority and highlighted in orange.

EXHIBIT 10. DEPARTMENT OF AGRICULTURE
FINANCIAL AUDIT RECOMMENDATION NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (months)
Statewide Single Audit, Fiscal Year Ended June 30, 2017 [1]	2017 -001	2002	Not Classified-Not an Internal Control Issue	State Fair Operations	Partially Implemented	10/31/2003	6/30/2021	212

SOURCE: Office of the State Auditor's audit recommendation database.
[1] This recommendation has been outstanding for 18 years.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that one of the 15 performance audit recommendations that it agreed to implement is not fully implemented. In our 2019 *Annual Report,* the Department had no performance audit recommendations that were unimplemented.

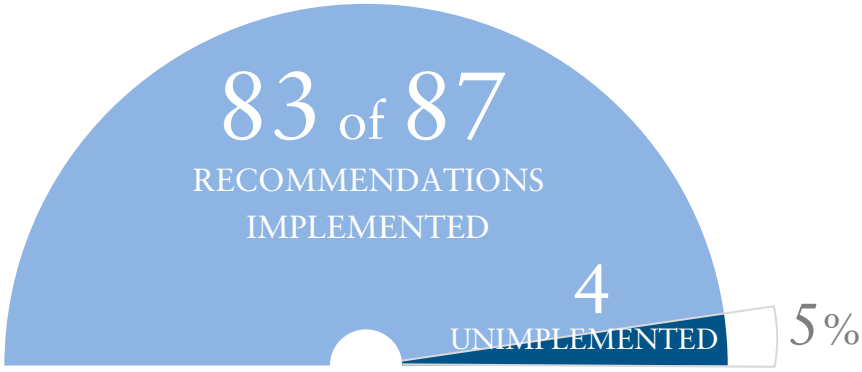
EXHIBIT 11 provides information on the Department's performance audit recommendation that is not fully implemented, including the number of months since the Department's original implementation date.

EXHIBIT 11. DEPARTMENT OF AGRICULTURE
PERFORMANCE AUDIT RECOMMENDATION NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

Audit	Rec. No.	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (months)
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2019, Performance Audit	1	Industrial Hemp Registration Program Fund	Partially Implemented	6/30/2022	6/30/2023	12

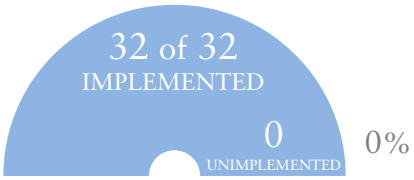
SOURCE: Office of the State Auditor's recommendation database.

DEPARTMENT OF CORRECTIONS



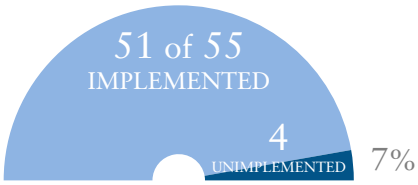
From July 1, 2014, through June 30, 2019, the Department of Corrections (Department) agreed or partially agreed to implement 87 audit recommendations—32 were from financial audits and 55 were from performance audits. As of June 30, 2020, a total of four of the 87 recommendations are not fully implemented, and all are considered high priority.

FINANCIAL RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined none of the financial audit recommendations that the Department agreed to implement are unimplemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department had three financial audit recommendations that were unimplemented.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that four of the 55 performance audit recommendations that it agreed to implement are not fully implemented. In our 2019 *Annual Report*, the Department also had four performance audit recommendations that were not fully implemented.

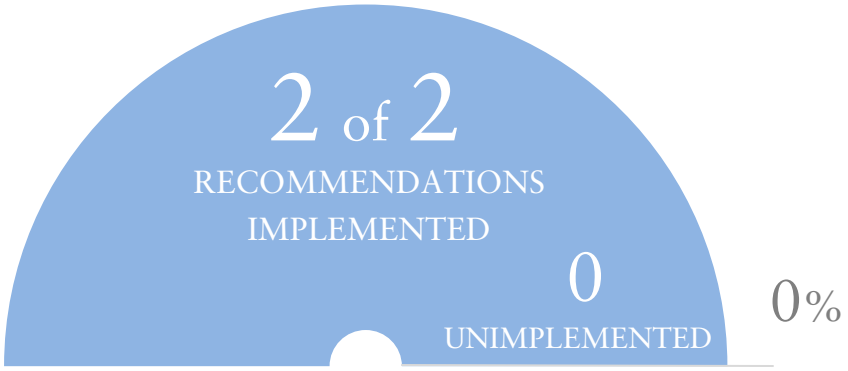
EXHIBIT 12 provides information on the Department's performance audit recommendations that are not fully implemented, including the number of months since the Department's original implementation dates. These recommendations are considered high priority and highlighted in orange.

EXHIBIT 12. DEPARTMENT OF CORRECTIONS
PERFORMANCE AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS[1]	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Behavioral Health Programs, Performance Audit, November 2016	1A	Mental Health Assessments	Partially Implemented	3/31/2017	6/30/2021	51
	9B	Sex Offender Treatment Program	Partially Implemented	12/31/2018	6/30/2021	30
	11B	Information System Controls	Partially Implemented	12/31/2017	6/30/2021	42
	11C	Oversight of Sex Offender & Mental Health Treatment Programs	Partially Implemented	12/31/2018	6/30/2021	30

SOURCE: Office of the State Auditor's recommendation database.
[1] Implementation status is self-reported by the Department and not audited by the OSA.

DEPARTMENT OF EDUCATION



From July 1, 2014, through June 30, 2019, the Department of Education (Department) agreed or partially agreed to implement two audit recommendations—one was from a financial audit and one was from a performance audit. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

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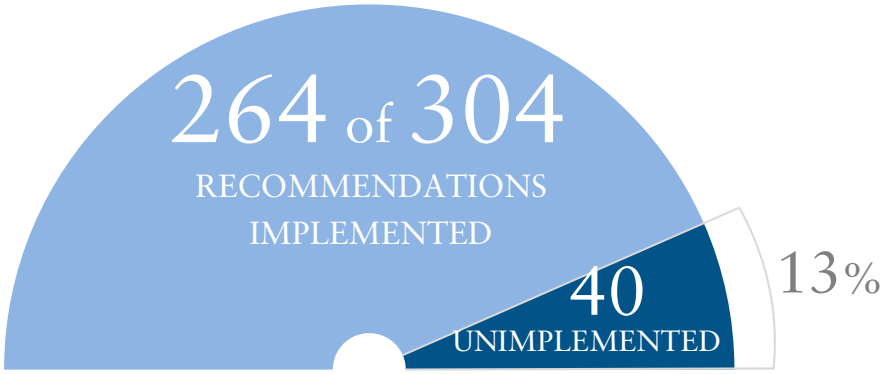
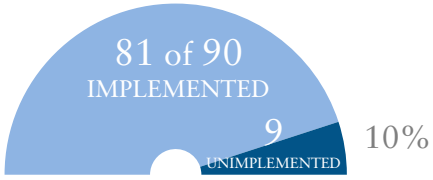
GOVERNOR'S OFFICE



From July 1, 2014, through June 30, 2019, the Governor's Office, including the Governor's Office of Information Technology, agreed or partially agreed to implement 304 audit recommendations—90 were from financial audits and 214 were from performance or information technology (IT) performance audits. As of June 30, 2020, a total of 40 of the 304 recommendations are not fully implemented, and six are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that nine of the 90 financial and financial-related IT audit recommendations that the Governor's Office agreed to implement are not fully implemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Governor's Office had 18 financial-related IT audit recommendations that were not fully implemented.

EXHIBIT 13 summarizes the financial-related IT audit recommendations that are not fully implemented by the level of deficiency, topic area, and number of months since the original implementation dates provided by

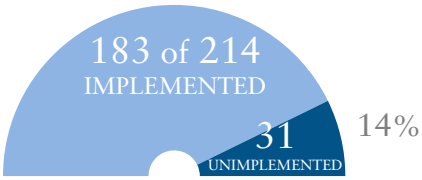
the Governor's Office. Five of these recommendations are considered high priority and highlighted in orange.

EXHIBIT 13. GOVERNOR'S OFFICE
FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED AS OF JUNE 30, 2020

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2019	2019-007B	2013	Significant Deficiency	GenTax[1] IT Controls	Partially Implemented	3/31/2014	2/28/2021	83
	2019-007C	2013	Significant Deficiency	GenTax[1] IT Controls	Partially Implemented	3/31/2014	2/28/2021	83
	2019-013C	2017	Significant Deficiency	Information System Security Controls	Partially Implemented	1/31/2020	12/31/2020	11
	2019-013D	2017	Significant Deficiency	Information System Security Controls	Not Implemented	1/31/2020	12/31/2020	11
	2019-027D	2017	Significant Deficiency	CUBS[2],CATS[3], & CLEAR[4] IT Controls	Partially Implemented	6/30/2018	6/30/2021	36
	2019-027B	2018	Significant Deficiency	CUBS[2],CATS[3], & CLEAR[4] IT Controls	Partially Implemented	6/30/2019	9/30/2020	15
	2019-027C	2019	Significant Deficiency	CUBS[2],CATS[3], & CLEAR[4] IT Controls	Partially Implemented	3/31/2020	10/31/2020	7
Statewide Single Audit, Fiscal Year Ended June 30, 2018	2018-014	2012	Deficiency in Internal Control	CUBS[2] & CATS[3] IT Controls	Partially Implemented	12/31/2016	10/31/2020	46
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-028A	2017	Deficiency in Internal Control	CUBS[2],CATS[3], & CLEAR[4] IT Controls	Partially Implemented	6/30/2018	10/31/2020	28

SOURCE: Office of the State Auditor's audit recommendation database.
[1] GenTax is the State's primary information system for processing taxes collected by the State.
[2] CUBS is the Colorado Unemployment Benefits System.
[3] CATS is the Colorado Automated Tax System.
[4] CLEAR is the Colorado Labor and Employment Applicant Resource.

PERFORMANCE AND IT PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Governor's Office reports that 31 of the 214 performance and IT performance audit recommendations that it agreed to implement are not fully implemented. In our 2019 *Annual Report*, the Governor's Office had 26 IT performance audit recommendations that were not fully implemented.

EXHIBIT 14 provides information on the performance and IT performance audit recommendations that are not fully implemented, including the number of months since the original implementation dates provided by the Governor's Office. One of these recommendations is considered high priority and highlighted in orange.

EXHIBIT 14. GOVERNOR'S OFFICE
PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS
NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS[1]	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
IT Vulnerability Assessment, Governor's Office of Information Technology and Judicial Branch, Performance Evaluation, November 2014 PUBLIC REPORT	1A	Information System Security	Partially Implemented	12/31/2015	7/31/2021	67
Audit of Three IT Systems at the Department of Public Health and Environment, IT Performance Audit, August 2017 PUBLIC REPORT	1A	Information System Operations	Partially Implemented	12/31/2017	1/31/2021	37
	2	Information System Operations	Partially Implemented	7/31/2018	1/31/2021	30
Audit of Three IT Systems at the Department of Public Health and Environment, IT Performance Audit, August 2017 CONFIDENTIAL REPORT	4A	Information System Security	Partially Implemented	7/31/2020	1/31/2021	6
	4D	Information System Security	Partially Implemented	2/29/2020	11/30/2021	21
	4E	Information System Security	Partially Implemented	2/29/2020	11/30/2021	21

EXHIBIT 14. GOVERNOR'S OFFICE PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED AS OF JUNE 30, 2020

Audit	Rec. No.	Topic Area	Implementation Status[1]	Original Implementation Date	Current Implementation Date	Delay (months)
Audit of Three IT Systems at the Department of Public Health and Environment, IT Performance Audit, August 2017 CONFIDENTIAL REPORT	10G	Information System Security	Partially Implemented	7/31/2018	10/31/2020	27
	13D	Information System Security	Partially Implemented	3/31/2018	10/31/2020	31
	16A	Information System Operations	Partially Implemented	7/31/2018	10/31/2020	27
	16B	Information System Operations	Partially Implemented	7/31/2018	10/31/2020	27
HB17-1361 Evaluation of State IT Resources, IT Performance Evaluation, November 2018	2B	Information System Controls	Partially Implemented	1/31/2019	1/31/2022	36
	2C	Information System Controls	Partially Implemented	1/31/2019	12/31/2020	23
	2D2	Information System Controls	Partially Implemented	4/30/2019	6/30/2025	74
	7A	Information System Controls	Partially Implemented	8/31/2019	7/31/2021	23
	8A	Information System Controls	Partially Implemented	4/30/2019	1/31/2021	21
	8B	Information System Controls	Partially Implemented	7/31/2019	1/31/2021	18
	9A	Information System Controls	Partially Implemented	7/31/2019	1/31/2021	18
	10A	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10B	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10C	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10D	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10E	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10F	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10G	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10H	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10I	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10J	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10K1	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19

EXHIBIT 14. GOVERNOR'S OFFICE
PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS
NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

Audit	Rec. No.	Topic Area	Implementation Status[1]	Original Implementation Date	Current Implementation Date	Delay (months)
HB17-1361 Evaluation of State IT Resources, IT Performance Evaluation, November 2018	10K2	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
	10K3	Information System Controls	Partially Implemented	6/30/2019	1/31/2021	19
Colorado New Energy Improvement District, Performance Audit, May 2019	2	Program Oversight	Partially Implemented	12/31/2021	12/31/2021	0

SOURCE: Office of the State Auditor's audit recommendation database.
[1] Implementation status is self-reported by the Governor's Office and not audited by the OSA.

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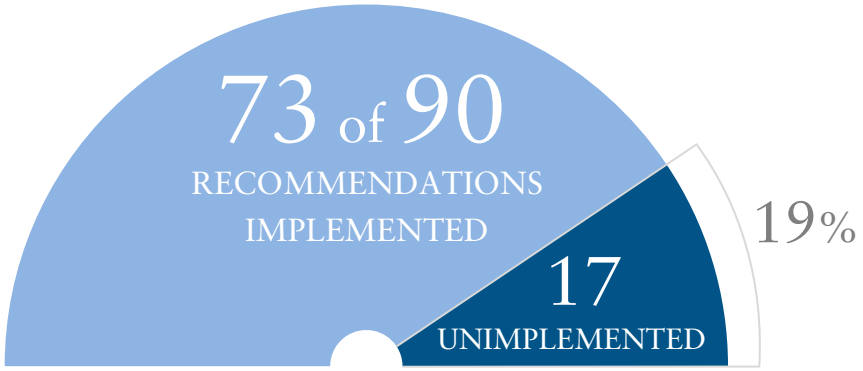
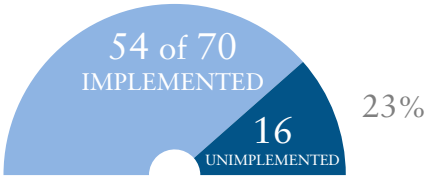
DEPARTMENT OF HEALTH CARE POLICY & FINANCING



From July 1, 2014, through June 30, 2019, the Department of Health Care Policy & Financing (Department) agreed or partially agreed to implement 90 audit recommendations—70 were from financial audits and 20 were from performance audits. As of June 30, 2020, a total of 17 of the 90 recommendations are not fully implemented, and 14 are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that 16 of the 70 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are not fully implemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department had seven financial audit recommendations that were not fully implemented.

EXHIBIT 15 summarizes the financial and financial-related IT audit recommendations that are not fully implemented by the level of deficiency, topic area, and number of months since the Department's

original implementation dates. Fourteen of these recommendations are considered high priority and highlighted in orange.

EXHIBIT 15. DEPARTMENT OF HEALTH CARE POLICY & FINANCING
FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS
NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

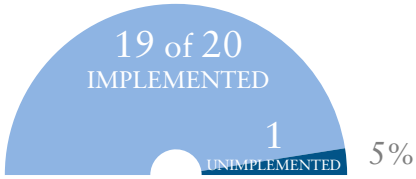
Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2019	2019-042A	2017	Material Weakness	Medicaid Eligibility Controls	Partially Implemented	12/31/2018	7/31/2021	31
	2019-042B	2017	Material Weakness	Medicaid Eligibility Controls	Not Implemented	12/31/2018	7/31/2021	31
	2019-042C	2017	Material Weakness	Medicaid Eligibility Controls	Not Implemented	12/31/2018	7/31/2021	31
	2019-043B	2017	Material Weakness	Medicaid Eligibility Controls	Partially Implemented	12/31/2018	7/31/2021	31
	2019-043C	2017	Material Weakness	Medicaid Eligibility Controls	Partially Implemented	12/31/2018	7/31/2021	31
	2019-044A	2018	Material Weakness	Medicaid Payment Controls	Partially Implemented	6/30/2018	7/31/2021	37
	2019-046A	2016	Material Weakness	Provider Eligibility Controls	Not Implemented	7/31/2017	7/31/2022	60
	2019-048A	2018	Material Weakness	Monitoring of Provider Certifications	Partially Implemented	6/30/2019	7/31/2020	13
	2019-048B	2018	Material Weakness	Monitoring of Provider Certifications	Partially Implemented	6/30/2019	7/31/2020	13
	2019-049B	2017	Significant Deficiency	Medicaid Payment Controls	Not Implemented	12/31/2018	7/31/2021	31
	2019-050A	2016	Significant Deficiency	Subrecipient Monitoring	Partially Implemented	12/31/2017	7/31/2021	43
	2019-051A	2012	Significant Deficiency	Personnel Costs for Federal Programs	Partially Implemented	6/30/2013	7/31/2020	85
	2019-052A	2017	Significant Deficiency	Information System Operations	Partially Implemented	12/31/2018	9/30/2020	21

EXHIBIT 15. DEPARTMENT OF HEALTH CARE POLICY & FINANCING
FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS
NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2019	2019-052B	2017	Significant Deficiency	Information System Governance	Not Implemented	12/31/2018	7/31/2021	31
	2019-057	2018	Significant Deficiency	Service Authorizations	Partially Implemented	9/30/2019	6/30/2021	21
Statewide Single Audit, Fiscal Year Ended June 30, 2018	2018-048	2018	Deficiency in Internal Control	Medicaid Grants Management	Partially Implemented	6/30/2019	7/31/2020	13

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

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that one of the 20 performance audit recommendations that it agreed to implement is not fully implemented. In our 2019 *Annual Report*, the Department had no performance audit recommendations that were unimplemented.

EXHIBIT 16 provides information on the Department's performance audit recommendation that is not fully implemented, including the number of months since the Department's original implementation date.

EXHIBIT 16. DEPARTMENT OF HEALTH CARE POLICY & FINANCING
PERFORMANCE AUDIT RECOMMENDATION NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

Audit	Rec. No.	Topic Area	Implementation Status[1]	Original Implementation Date	Current Implementation Date	Delay (Months)
Community-Centered Boards, Performance Audit, November 2018	4	Program Oversight	Partially Implemented	7/31/2020	7/31/2021	12

SOURCE: Office of the State Auditor's recommendation database.
[1] Implementation status is self-reported by the Department and not audited by the OSA.

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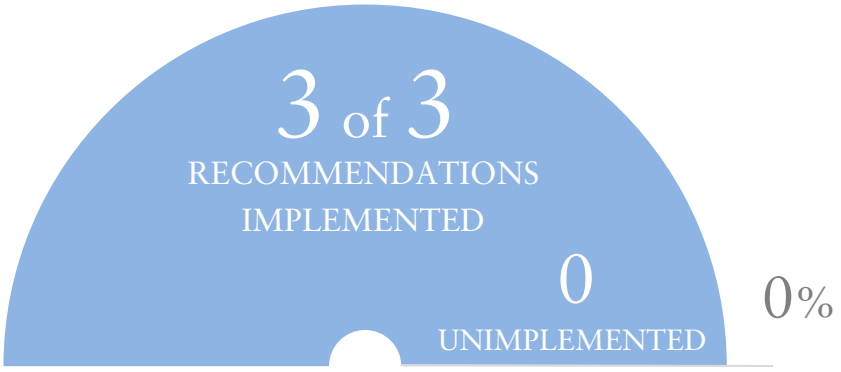
DEPARTMENT OF HIGHER EDUCATION



From July 1, 2014, through June 30, 2019, the Department of Higher Education (Department) agreed to implement three performance audit recommendations. Based on information reported by the Department, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

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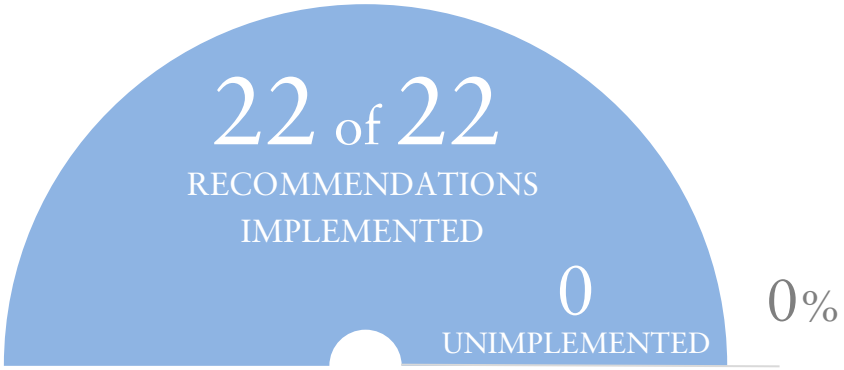
ADAMS STATE UNIVERSITY



From July 1, 2014, through June 30, 2019, Adams State University (University) agreed to implement 22 financial audit recommendations. Based on the OSA's follow-up audit process, as of June 30, 2020, the University has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University had four unimplemented audit recommendations.

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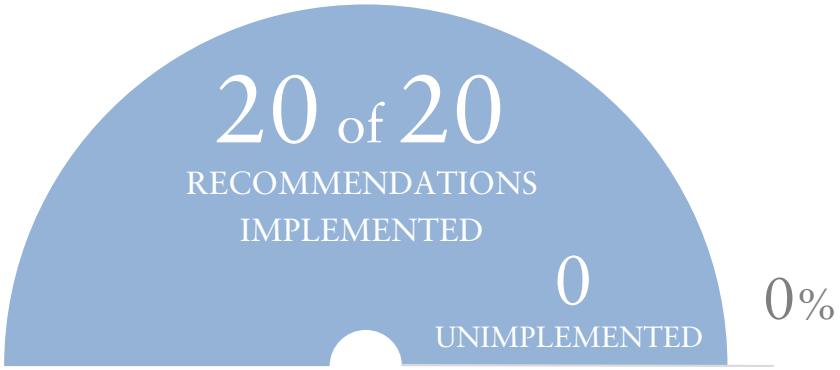
AURARIA HIGHER EDUCATION CENTER



From July 1, 2014, through June 30, 2019, Auraria Higher Education Center agreed to implement 20 financial audit recommendations. Based on the OSA's follow-up audit process, as of June 30, 2020, Auraria Higher Education Center has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Auraria Higher Education Center also had no unimplemented audit recommendations.

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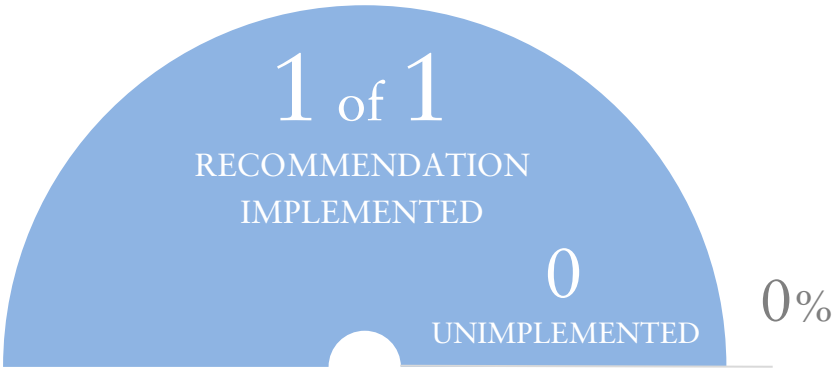
COLLEGE ASSIST (COLORADO STUDENT LOAN PROGRAM)



From July 1, 2014, through June 30, 2019, College Assist (Colorado Student Loan Program) agreed to implement one financial audit recommendation. Based on the OSA's follow-up audit process, as of June 30, 2020, the Colorado Student Loan Program has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Colorado Student Loan Program also had no unimplemented audit recommendations.

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COLORADO COMMUNITY COLLEGE SYSTEM

From July 1, 2014, through June 30, 2019, the Colorado Community College System (System) agreed to implement 12 financial audit recommendations. Based on the OSA's follow-up audit process, as of June 30, 2020, the System has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented,* the System also had no unimplemented audit recommendations.

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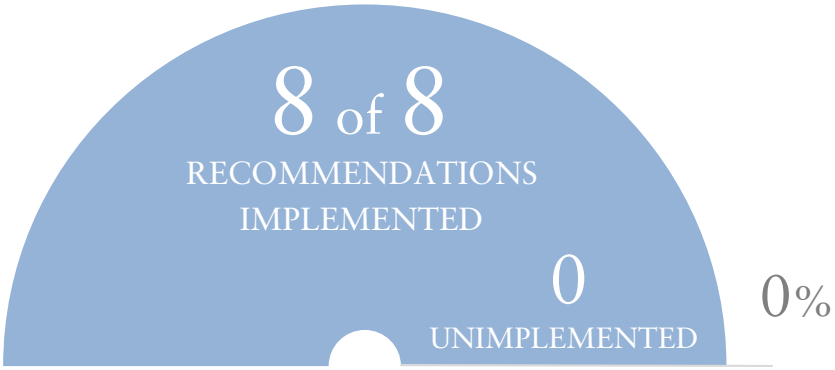
COLORADO STATE UNIVERSITY SYSTEM



From July 1, 2014, through June 30, 2019, the Colorado State University System (System) agreed to implement eight financial audit recommendations. Based on the OSA's follow-up audit process, as of June 30, 2020, the System has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the System also had no unimplemented audit recommendations.

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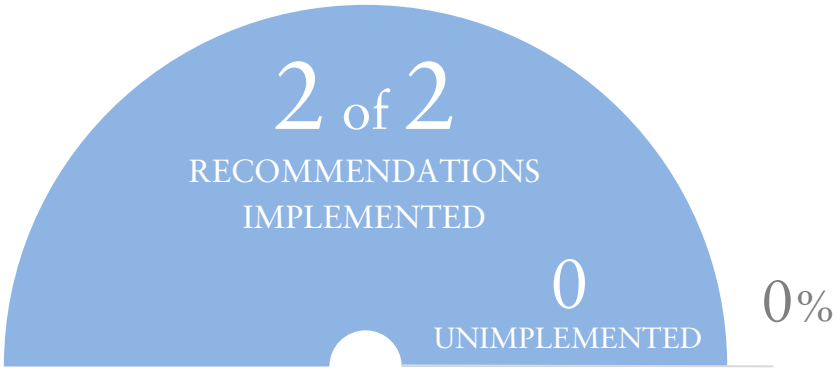
FORT LEWIS COLLEGE



From July 1, 2014, through June 30, 2019, Fort Lewis College (College) agreed to implement two financial audit recommendations. Based on the OSA's follow-up audit process, as of June 30, 2020, the College has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the College also had no unimplemented audit recommendations.

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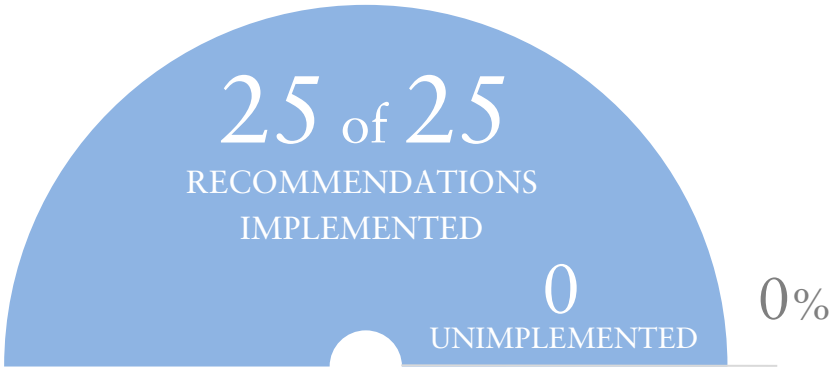
HISTORY COLORADO



From July 1, 2014, through June 30, 2019, History Colorado agreed to implement 25 audit recommendations—12 were from financial audits and 13 were from performance audits. Based on the OSA's follow-up audit process and information reported by History Colorado, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, History Colorado also had no unimplemented audit recommendations.

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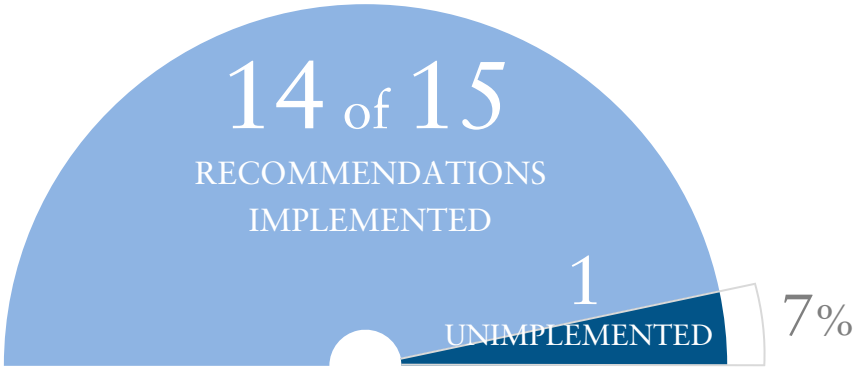
METROPOLITAN STATE UNIVERSITY OF DENVER



From July 1, 2014, through June 30, 2019, Metropolitan State University of Denver (University) agreed to implement 15 financial audit recommendations. As of June 30, 2020, the OSA's follow-up audit process determined that one of the University's financial-related information technology (IT) audit recommendations is not fully implemented, and the recommendation is not considered high priority.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University also had one unimplemented audit recommendation.

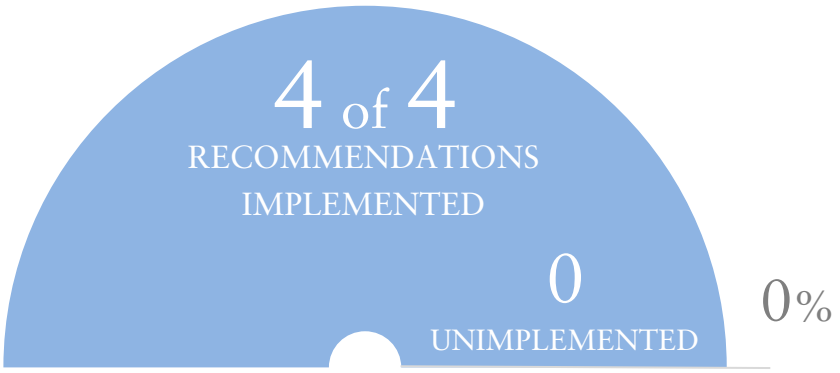
EXHIBIT 17 summarizes the financial-related IT audit recommendation that is not fully implemented by the level of deficiency, topic area, and number of months since the University's original implementation date.

EXHIBIT 17. METROPOLITIAN STATE UNIVERSITY OF DENVER FINANCIAL-RELATED IT AUDIT RECOMMENDATION NOT FULLY IMPLEMENTED AS OF JUNE 30, 2020

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (months)
Statewide Single Audit, Fiscal Year Ended June 30, 2018	2018-019B	2018	Deficiency in Internal Control	Information System Controls	Partially Implemented	5/31/2020	12/31/2020	7

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

UNIVERSITY OF COLORADO SYSTEM



From July 1, 2014, through June 30, 2019, the University of Colorado System (System) agreed to implement four financial audit recommendations. Based on the OSA's follow-up audit process, as of June 30, 2020, the System has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the System also had no unimplemented audit recommendations.

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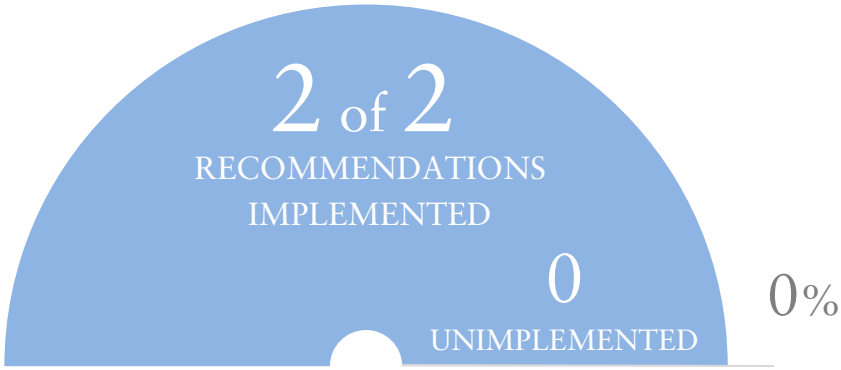
UNIVERSITY OF NORTHERN COLORADO



From July 1, 2014, through June 30, 2019, the University of Northern Colorado (University) agreed to implement two financial audit recommendations. Based on the OSA's follow-up audit process, as of June 30, 2020, the University has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the University also had no unimplemented audit recommendations.

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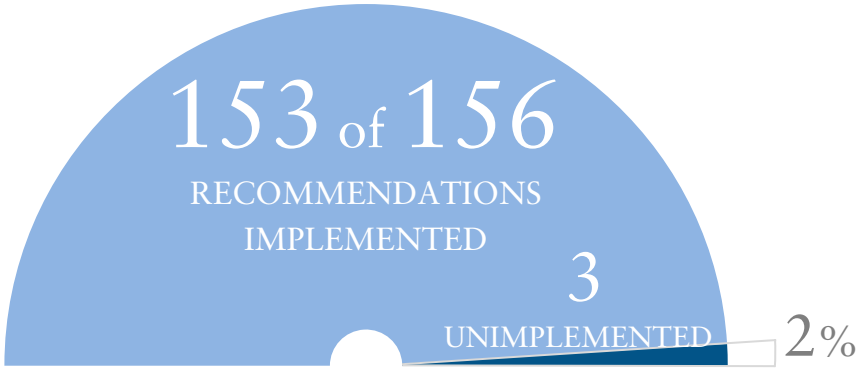
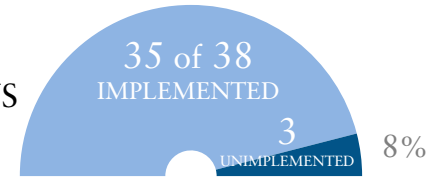
DEPARTMENT OF HUMAN SERVICES



From July 1, 2014, through June 30, 2019, the Department of Human Services (Department) agreed or partially agreed to implement 156 audit recommendations—38 were from financial audits and 118 were from performance audits. As of June 30, 2020, a total of three of the 156 recommendations are not fully implemented, and one of them is considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that three of the 38 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are not fully implemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department had six financial and financial-related IT audit recommendations that were not fully implemented.

EXHIBIT 18 summarizes the financial and financial-related IT audit recommendations that are not fully implemented by the level of deficiency, topic area, and number of months since the Department's

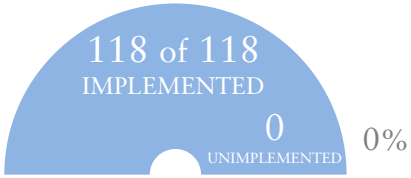
original implementation dates. One of these recommendations is considered high priority and highlighted in orange.

EXHIBIT 18. DEPARTMENT OF HUMAN SERVICES
FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS
NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2019	2019-023A	2013	Significant Deficiency	Payroll Controls	Partially Implemented	12/31/2014	12/31/2020	72
	2019-022C	2019	Deficiency in Internal Control	Information System Controls	Partially Implemented	6/30/2020	7/31/2020	1
	2019-058B	2013	Deficiency in Internal Control	Federal Child Care Program	Partially Implemented	12/31/2014	12/31/2020	72

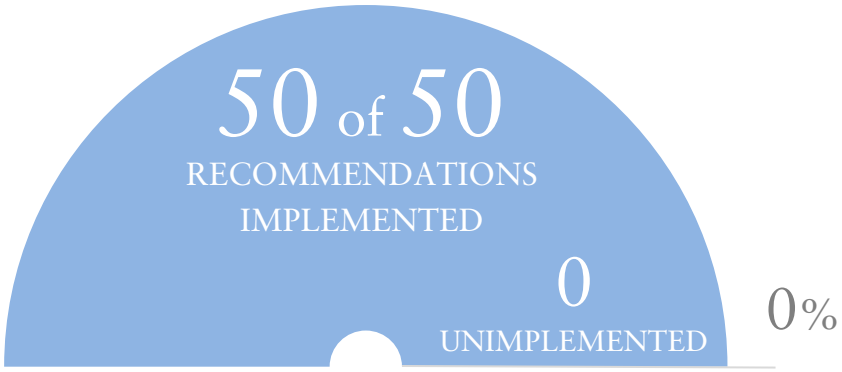
SOURCE: Office of the State Auditor's audit recommendation database.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that it has no performance audit recommendations that are unimplemented. In our 2019 *Annual Report,* the Department also had no performance audit recommendations that were unimplemented.

JUDICIAL BRANCH



From July 1, 2014, through June 30, 2019, the Judicial Branch (Judicial) agreed or partially agreed to implement 50 audit recommendations—four were from a financial audit and 46 were from performance or information technology performance audits. Based on the OSA's follow-up audit process and information reported by Judicial, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Judicial had one unimplemented audit recommendation.

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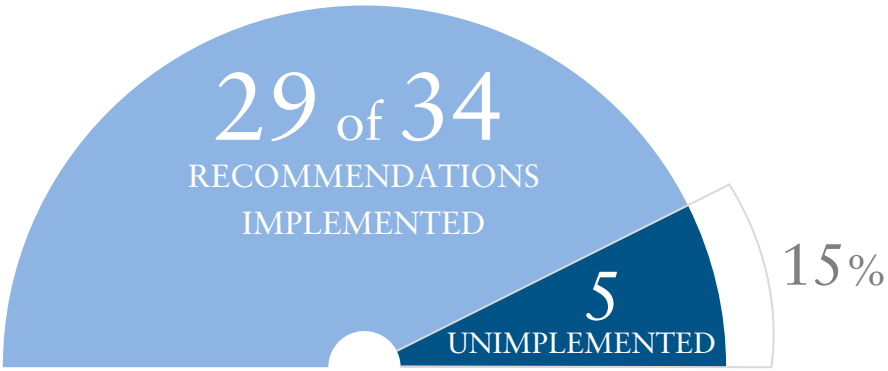
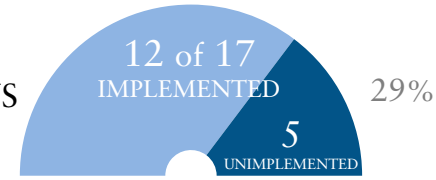
DEPARTMENT OF LABOR AND EMPLOYMENT



From July 1, 2014, through June 30, 2019, the Department of Labor and Employment (Department) agreed or partially agreed to implement 34 audit recommendations—17 were from financial audits and 17 were from performance audits. As of June 30, 2020, a total of five of the 34 recommendations are not fully implemented, and two are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that five of the 17 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are not fully implemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department also had five financial-related IT audit recommendations that were not fully implemented.

EXHIBIT 19 summarizes the financial-related IT audit recommendations that are not fully implemented by the level of deficiency, topic area, and number of months since the Department's original implementation

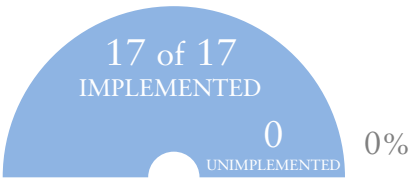
dates. Two of these recommendations are considered high priority and highlighted in orange.

EXHIBIT 19. DEPARTMENT OF LABOR AND EMPLOYMENT FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED AS OF JUNE 30, 2020

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2019	2019-026C	2017	Significant Deficiency	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Partially Implemented	6/30/2018	6/30/2021	36
	2019-026D	2017	Significant Deficiency	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Partially Implemented	6/30/2018	10/31/2020	28
Statewide Single Audit, Fiscal Year Ended June 30, 2018	2018-025	2012	Deficiency in Internal Control	CUBS[1] & CATS[2] IT Controls	Partially Implemented	12/31/2016	10/31/2020	46
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-027A	2017	Deficiency in Internal Control	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Partially Implemented	6/30/2018	10/31/2020	28
	2017-027E	2017	Deficiency in Internal Control	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Partially Implemented	12/31/2019	10/31/2020	10

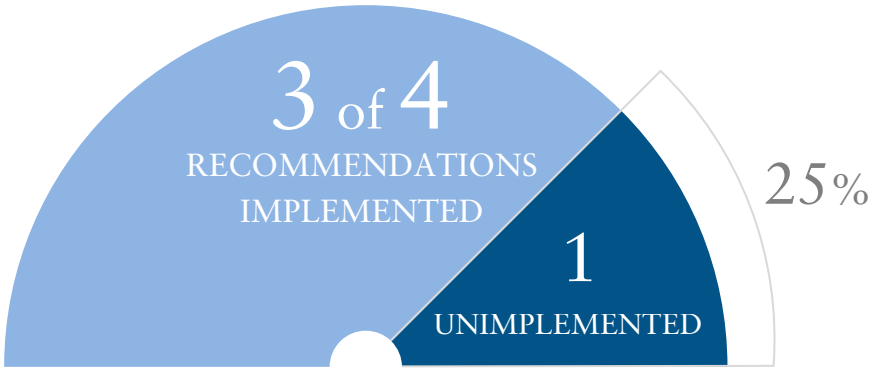
SOURCE: Office of the State Auditor's audit recommendation database.
[1] CUBS is the Colorado Unemployment Benefits System.
[2] CATS is the Colorado Automated Tax System.
[3] CLEAR is the Colorado Labor and Employment Applicant Resource.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that it has no performance audit recommendations that are unimplemented. In our 2019 *Annual Report*, the Department had one performance audit recommendation that was unimplemented.

DEPARTMENT OF LAW



From July 1, 2014, through June 30, 2019, the Department of Law (Department) agreed to implement four performance audit recommendations. As of June 30, 2020, the Department reports that one of the four performance audit recommendations is not fully implemented, and it is not considered high priority.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had one unimplemented audit recommendation.

EXHIBIT 20 provides information on the Department's performance audit recommendation that is not fully implemented, including the number of months since the Department's original implementation date.

EXHIBIT 20. DEPARTMENT OF LAW
PERFORMANCE AUDIT RECOMMENDATION NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2019, Performance Audit	6A	Uniform Consumer Credit Code Fund	Partially Implemented	6/30/2019	6/30/2021	24

SOURCE: Office of the State Auditor's recommendation database.

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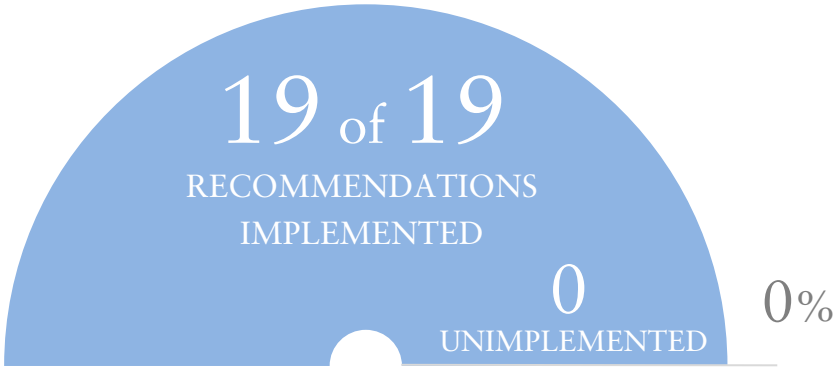
DEPARTMENT OF LOCAL AFFAIRS



From July 1, 2014, through June 30, 2019, the Department of Local Affairs (Department) agreed or partially agreed to implement 19 audit recommendations—one was from a financial audit and 18 were from performance audits. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

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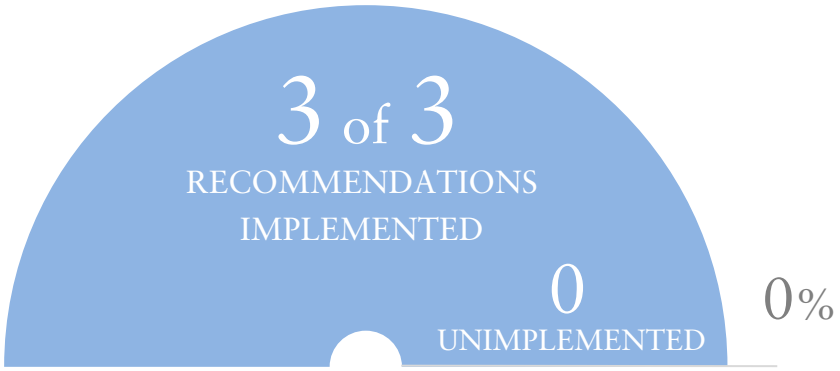
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS



From July 1, 2014, through June 30, 2019, the Department of Military and Veterans Affairs (Department) agreed to implement three audit recommendations—two were from a financial audit and one was from a performance audit. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented,* the Department also had no unimplemented audit recommendations.

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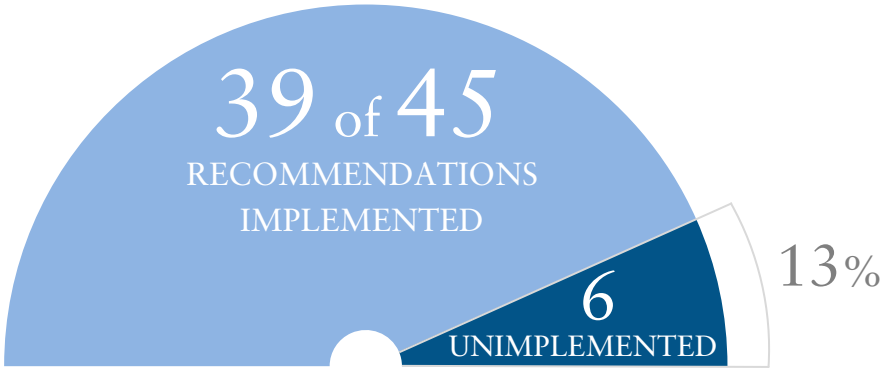
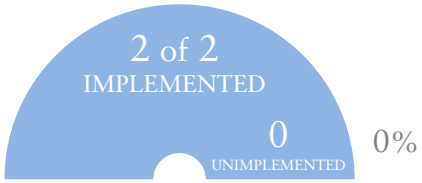
DEPARTMENT OF NATURAL RESOURCES



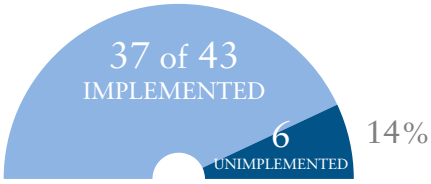
From July 1, 2014, through June 30, 2019, the Department of Natural Resources (Department) agreed or partially agreed to implement 45 audit recommendations—two were from financial audits and 43 were from performance audits. As of June 30, 2020, a total of six of the 45 recommendations are not fully implemented, and none are considered high priority.

FINANCIAL RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined none of the financial audit recommendations that the Department agreed to implement are unimplemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department also had no financial audit recommendations that were unimplemented.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that six of the 43 performance audit recommendations that it agreed to implement are not fully implemented. In our 2019 *Annual Report*, the Department had no performance audit recommendations that were unimplemented.

EXHIBIT 21 provides information on the Department's performance audit recommendations that are not fully implemented, including the number of months since the Department's original implementation dates.

EXHIBIT 21. DEPARTMENT OF NATURAL RESOURCES
PERFORMANCE AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

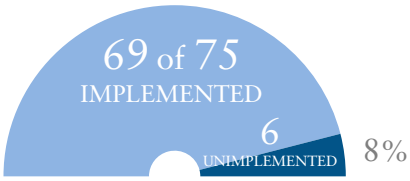
AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS[1]	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Water Well Inspection Program, Performance Audit, May 2019	1C	Program Administration	Partially Implemented	2/29/2020	3/31/2021	13
	1D[2]	Program Oversight	Partially Implemented	8/31/2020	Department will not fully implement	NA
	2A[2]	Program Oversight	Partially Implemented	8/31/2020	Department will not fully implement	NA
	2B[2]	Program Oversight	Partially Implemented	8/31/2020	Department will not fully implement	NA
	3B	Program Administration	Partially Implemented	8/31/2020	3/31/2021	7
	3C	Program Oversight	Partially Implemented	8/31/2020	3/31/2021	7

SOURCE: Office of the State Auditor's recommendation database.
[1] Implementation status is self-reported by the Department and not audited by the OSA.
[2] The Department of Natural Resources agreed with these recommendations in the May 2019 audit report. However, in August 2020, the Department reported to the OSA that it no longer plans to fully implement these recommendations.

DEPARTMENT OF PERSONNEL & ADMINISTRATION

From July 1, 2014, through June 30, 2019, the Department of Personnel & Administration (Department) agreed or partially agreed to implement 106 recommendations—75 were from financial audits and 31 were from performance audits. As of June 30, 2020, a total of six of the 106 recommendations are not fully implemented, and five are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that six of the 75 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are not fully implemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department had nine financial and financial-related IT audit recommendations that were not fully implemented.

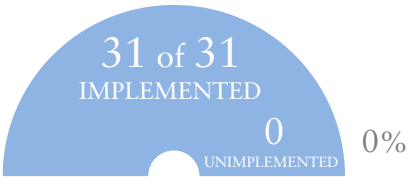
EXHIBIT 22 summarizes the financial and financial-related IT audit recommendations that are not fully implemented by the level of deficiency, topic area, and number of months since the Department's original implementation dates. Five of these recommendations are considered high priority and highlighted in orange.

EXHIBIT 22. DEPARTMENT OF PERSONNEL & ADMINISTRATION
FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS
NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2019	2019-032A	2018	Material Weakness	Information System Security Controls	Partially Implemented	6/30/2019	12/31/2020	18
	2019-032B	2018	Material Weakness	Information System Security Controls	Not Implemented	12/31/2019	12/31/2020	12
	2019-032C	2018	Material Weakness	Information System Security Controls	Partially Implemented	3/31/2019	12/31/2020	21
	2019-035	2017	Material Weakness	CORE IT Controls[1]	Partially Implemented	6/30/2018	9/30/2021	39
	2019-030C	2015	Significant Deficiency	Labor Allocation Controls	Not Implemented	12/31/2017	12/31/2022	60
	2019-034	2018	Not Classified-Not an Internal Control Issue	Payroll Reporting Controls	Not Implemented	2/28/2019	12/31/2020	22

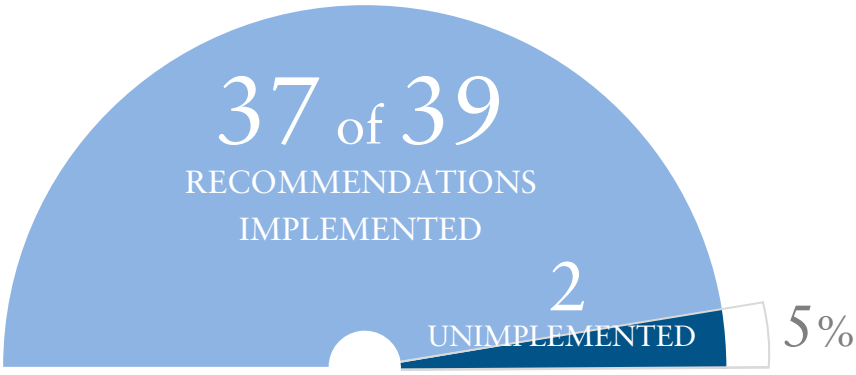
SOURCE: Office of the State Auditor's audit recommendation database.
[1] CORE is the Colorado Operations Resource Engine, the State's accounting system.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



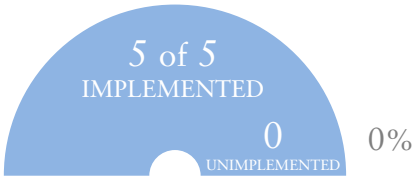
As of June 30, 2020, the Department reports that it has no performance audit recommendations that are unimplemented. In our 2019 *Annual Report*, the Department had two performance audit recommendations that were unimplemented.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT



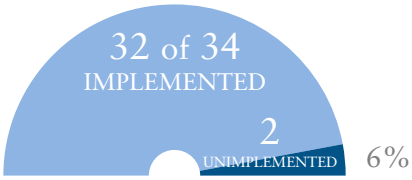
From July 1, 2014, through June 30, 2019, the Department of Public Health and Environment (Department) agreed or partially agreed to implement 39 audit recommendations—five were from financial audits and 34 were from performance or information technology (IT) performance audits. As of June 30, 2020, a total of two of the 39 recommendations are not fully implemented, and none are considered high priority.

FINANCIAL RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that none of the financial audit recommendations that the Department agreed to implement are unimplemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department had one financial audit recommendation that was unimplemented.

PERFORMANCE AND IT PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that two of the 34 performance and IT performance audit recommendations that it agreed to implement are not fully implemented. In our 2019 *Annual Report*, the Department had no performance or IT performance audit recommendations that were unimplemented.

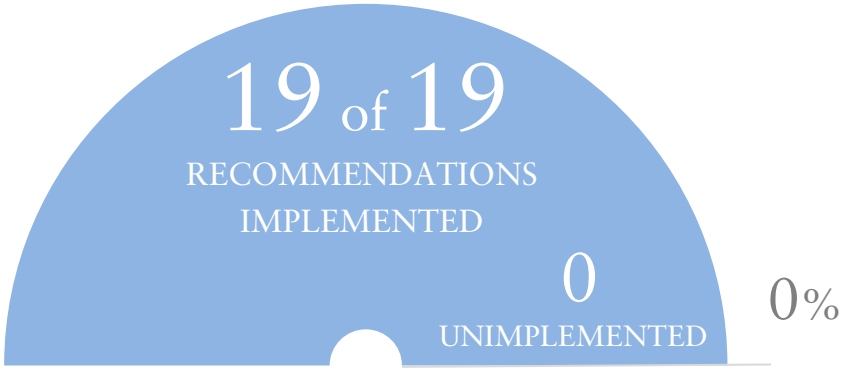
EXHIBIT 23 provides information on the Department's performance audit recommendations that are not fully implemented, including the number of months since the Department's original implementation dates.

EXHIBIT 23. DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT PERFORMANCE AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED AS OF JUNE 30, 2020

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2019, Performance Audit	8A	Assisted Living Residence Fund	Partially Implemented	6/30/2021	6/30/2021	0
	8B	Home Care Agency Fund	Partially Implemented	6/30/2020	6/30/2021	12

SOURCE: Office of the State Auditor's recommendation database.

DEPARTMENT OF PUBLIC SAFETY



From July 1, 2014, through June 30, 2019, the Department of Public Safety (Department) agreed to implement 19 audit recommendations—12 were from financial audits and seven were from performance audits. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department also had no unimplemented audit recommendations.

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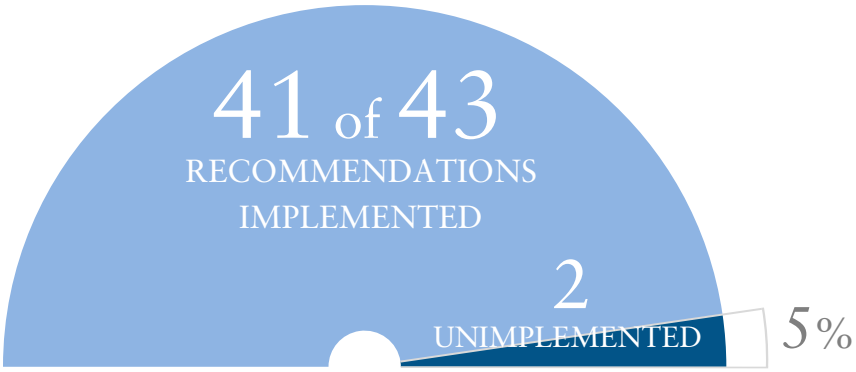
DEPARTMENT OF REGULATORY AGENCIES



From July 1, 2014, through June 30, 2019, the Department of Regulatory Agencies (Department) agreed to implement 43 performance audit recommendations. As of June 30, 2020, the Department reports that two of the 43 performance audit recommendations are not fully implemented, and the recommendations are not considered high priority.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had no unimplemented audit recommendations.

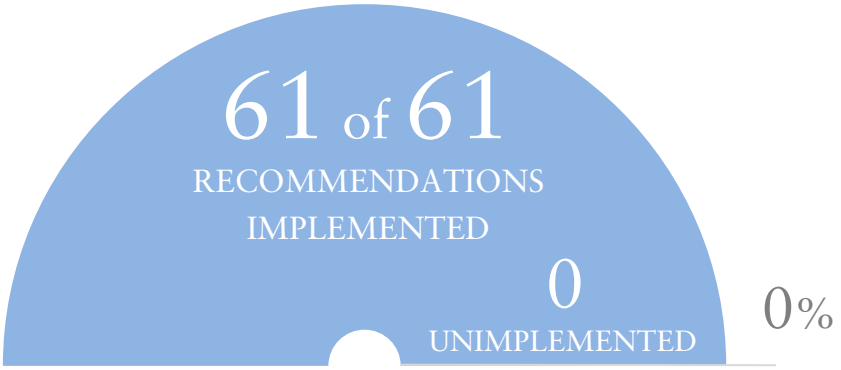
EXHIBIT 24 provides information on the Department's performance audit recommendations that are not fully implemented, including the number of months since the Department's original implementation dates.

EXHIBIT 24. DEPARTMENT OF REGULATORY AGENCIES PERFORMANCE AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED AS OF JUNE 30, 2020

Audit	Rec. No.	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (months)
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2019, Performance Audit	10A	Prescription Drug Monitoring Fund	Partially Implemented	6/30/2021	6/30/2022	12
	10B	Division of Securities Fund	Partially Implemented	6/30/2020	6/30/2021	12

SOURCE: Office of the State Auditor's recommendation database.

DEPARTMENT OF REVENUE



From July 1, 2014, through June 30, 2019, the Department of Revenue (Department) agreed to implement 61 audit recommendations—20 were from financial audits and 41 were from performance audits. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Department had six unimplemented performance audit recommendations.

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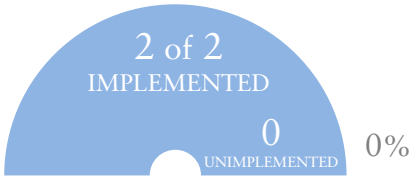
DEPARTMENT OF STATE (SECRETARY OF STATE)

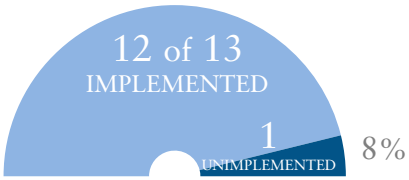
From July 1, 2014, through June 30, 2019, the Department of State (Department) agreed to implement 15 audit recommendations—two were from financial audits and 13 were from performance audits. As of June 30, 2020, a total of one of the 15 recommendations is not fully implemented, and it is not considered high priority.

FINANCIAL RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that none of the financial audit recommendations that the Department agreed to implement are unimplemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department also had no financial audit recommendations that were unimplemented.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that one of the 13 performance audit recommendations that it agreed to implement is not fully implemented. In our 2019 *Annual Report*, the Department had no performance audit recommendations that were unimplemented.

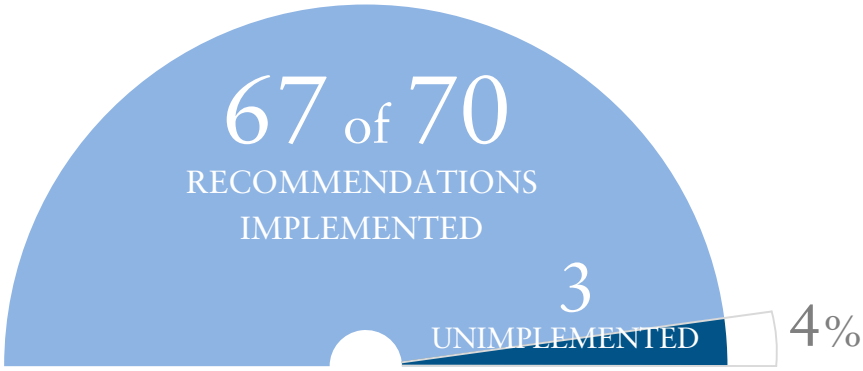
EXHIBIT 25 provides information on the Department's performance audit recommendation that is not fully implemented, including the number of months since the Department's original implementation date.

EXHIBIT 25. DEPARTMENT OF STATE
PERFORMANCE AUDIT RECOMMENDATION NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2019, Performance Audit	12	State Cash Fund	Partially Implemented	6/30/2020	6/30/2021	12

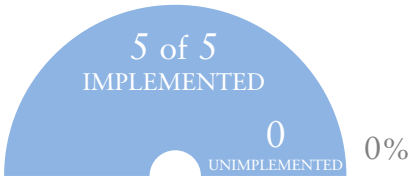
SOURCE: Office of the State Auditor's recommendation database.

DEPARTMENT OF TRANSPORTATION



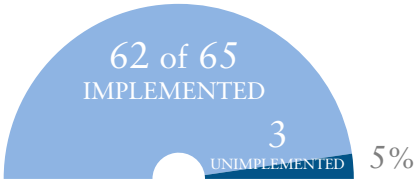
From July 1, 2014, through June 30, 2019, the Department of Transportation (Department) agreed or partially agreed to implement 70 audit recommendations—five were from financial audits and 65 were from performance audits. As of June 30, 2020, a total of three of the 70 recommendations are not fully implemented, and none are considered high priority.

FINANCIAL RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined none of the financial audit recommendations that the Department agreed to implement are unimplemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department also had no financial audit recommendations that were unimplemented.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that three of the 65 performance audit recommendations that it agreed to implement are not fully implemented. In our 2019 *Annual Report*, the Department had no performance audit recommendations that were unimplemented.

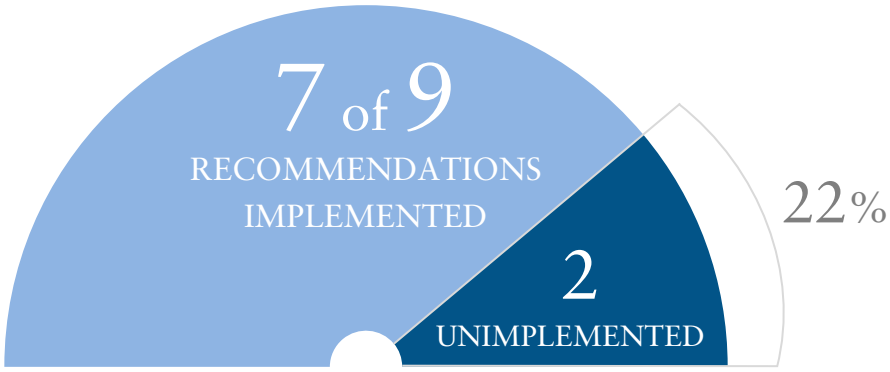
EXHIBIT 26 provides information on the Department's performance audit recommendations that are not fully implemented, including the number of months since the Department's original implementation dates.

EXHIBIT 26. DEPARTMENT OF TRANSPORTATION
PERFORMANCE AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS[1]	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Operational Risk Areas, Performance Audit, May 2019	1A	Management Program Oversight	Partially Implemented	9/30/2019	9/30/2020	12
	1A	Transportation Commission Oversight	Partially Implemented	9/30/2019	9/30/2020	12
	3C	Budget and Appropriations	Partially Implemented	5/31/2020	5/31/2021	12

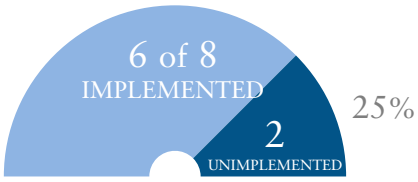
SOURCE: Office of the State Auditor's recommendation database.
[1] Implementation status is self-reported by the Department and not audited by the OSA.

DEPARTMENT OF TREASURY



From July 1, 2014, through June 30, 2019, the Department of Treasury (Department) agreed or partially agreed to implement nine audit recommendations—eight were from financial audits and one was from a performance audit. As of June 30, 2020, a total of two of the nine recommendations are not fully implemented, and both are considered high priority.

FINANCIAL RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the OSA's follow-up audit process determined that two of the eight financial audit recommendations that the Department agreed to implement are not fully implemented. In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented* (2019 *Annual Report*), the Department had no financial audit recommendations that were unimplemented.

EXHIBIT 27 summarizes the financial audit recommendations that are not fully implemented by the level of deficiency, topic area, and number of months since the Department's original implementation dates. Both

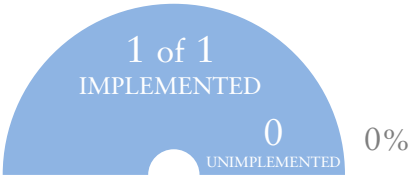
of these recommendations are considered high priority and highlighted in orange.

EXHIBIT 27. DEPARTMENT OF TREASURY
FINANCIAL AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED
AS OF JUNE 30, 2020

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2019	2019-059A	2018	Material Weakness	Program Monitoring & Reporting	Not Implemented	11/30/2019	6/30/2021	19
	2019-059B	2018	Material Weakness	Program Monitoring & Reporting	Not Implemented	11/30/2019	6/30/2021	19

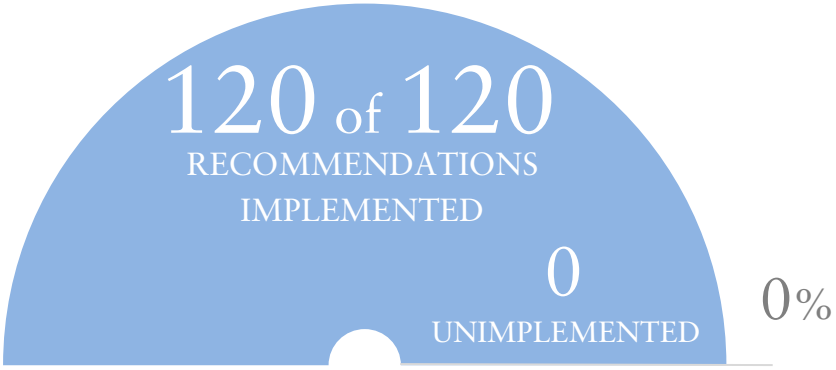
SOURCE: Office of the State Auditor's audit recommendation database.

PERFORMANCE RECOMMENDATIONS NOT FULLY IMPLEMENTED



As of June 30, 2020, the Department reports that it has no performance audit recommendations that are unimplemented. In our 2019 *Annual Report*, the Department also had no performance audit recommendations that were unimplemented.

COMMUNITY-CENTERED BOARDS



From July 1, 2014, through June 30, 2019, Colorado's 20 Community-Centered Boards (CCBs) agreed or partially agreed to implement 120 performance audit recommendations. Based on information reported by the CCBs, as of June 30, 2020, they have no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the CCBs also had no unimplemented audit recommendations.

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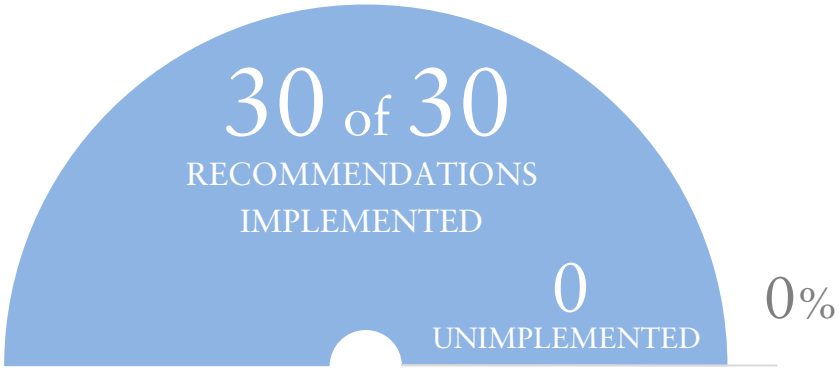
CONNECT FOR HEALTH COLORADO



From July 1, 2014, through June 30, 2019, Connect for Health Colorado (Connect for Health) agreed to implement 30 performance audit recommendations. Based on information reported by Connect for Health, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Connect for Health also had no unimplemented audit recommendations.

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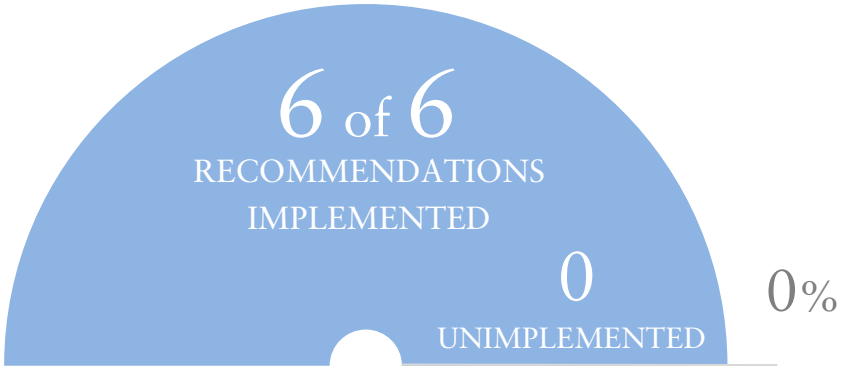
GAMING CITIES



From July 1, 2014, through June 30, 2019, Colorado's three Gaming Cities (Gaming Cities) agreed or partially agreed to implement six performance audit recommendations. Based on information reported by the Gaming Cities, as of June 30, 2020, they have no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Gaming Cities also had no unimplemented audit recommendations.

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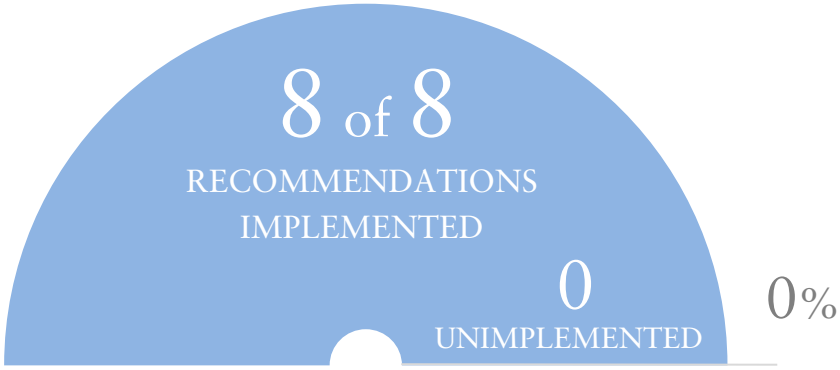
GREAT OUTDOORS COLORADO



From July 1, 2014, through June 30, 2019, Great Outdoors Colorado (GOCO) agreed to implement eight performance audit recommendations. Based on information provided by GOCO, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, GOCO also had no unimplemented audit recommendations.

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INDEPENDENT ETHICS COMMISSION

From July 1, 2014, through June 30, 2019, the Independent Ethics Commission (Commission) agreed to implement 15 performance audit recommendations. Based on information reported by the Commission, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, the Commission also had no unimplemented audit recommendations.

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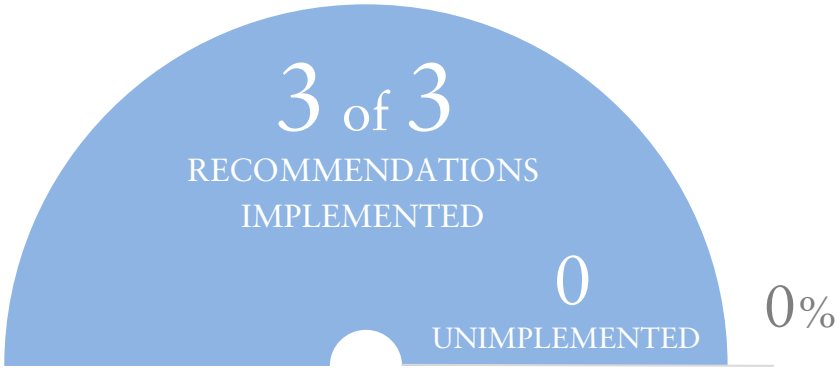
PINNACOL ASSURANCE



From July 1, 2014, through June 30, 2019, the Pinnacol Assurance (Pinnacol) agreed to implement three performance audit recommendations. Based on information reported by Pinnacol, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, Pinnacol also had no unimplemented audit recommendations.

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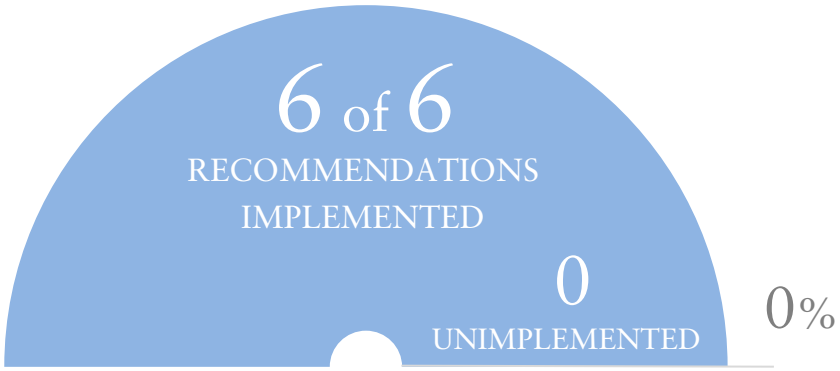
PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION



From July 1, 2014, through June 30, 2019, the Public Employees' Retirement Association (PERA) agreed to implement six audit recommendations—three were from a financial audit and three were from a performance audit. Based on the OSA's follow-up process and information reported by PERA, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, PERA also had no unimplemented audit recommendations.

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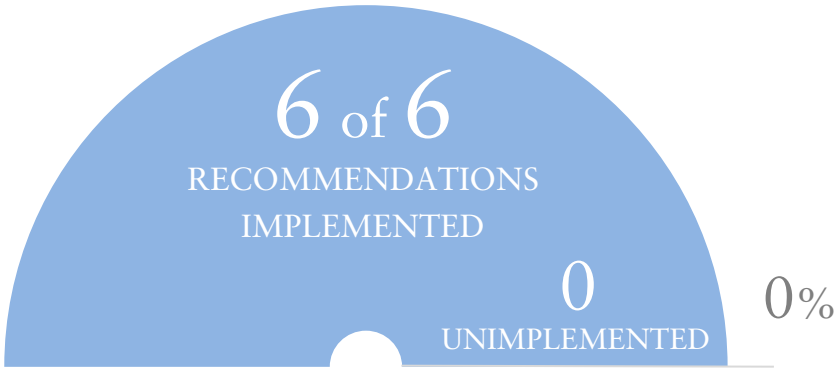
REGIONAL TRANSPORTATION DISTRICT



From July 1, 2014, through June 30, 2019, the Regional Transportation District (RTD) agreed to implement six performance audit recommendations. Based on information reported by RTD, as of June 30, 2020, it has no unimplemented audit recommendations.

In our 2019 *Annual Report: Status of Audit Recommendations Not Fully Implemented*, RTD also had no unimplemented audit recommendations.

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HOW TO LOCATE AN OSA REPORT

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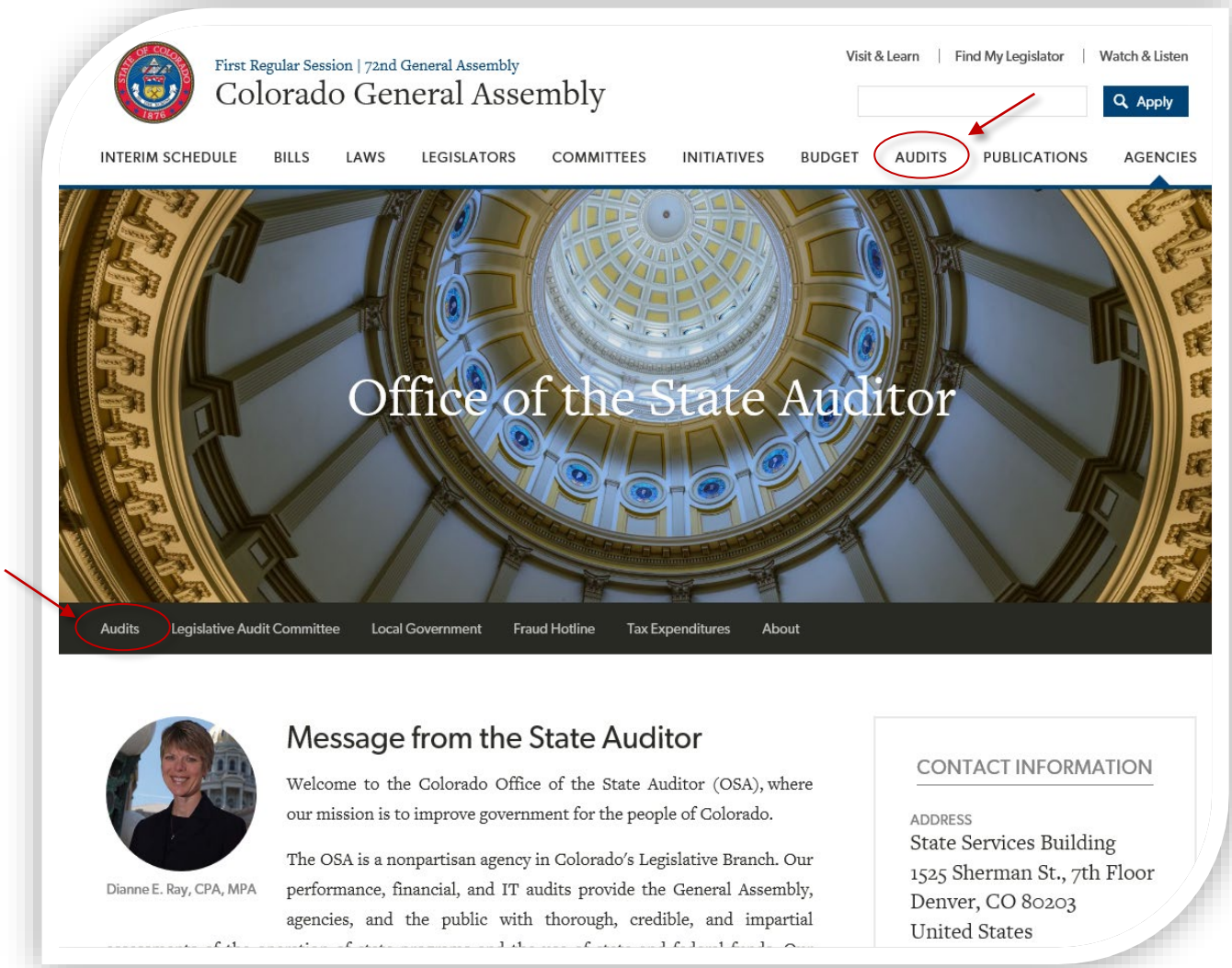
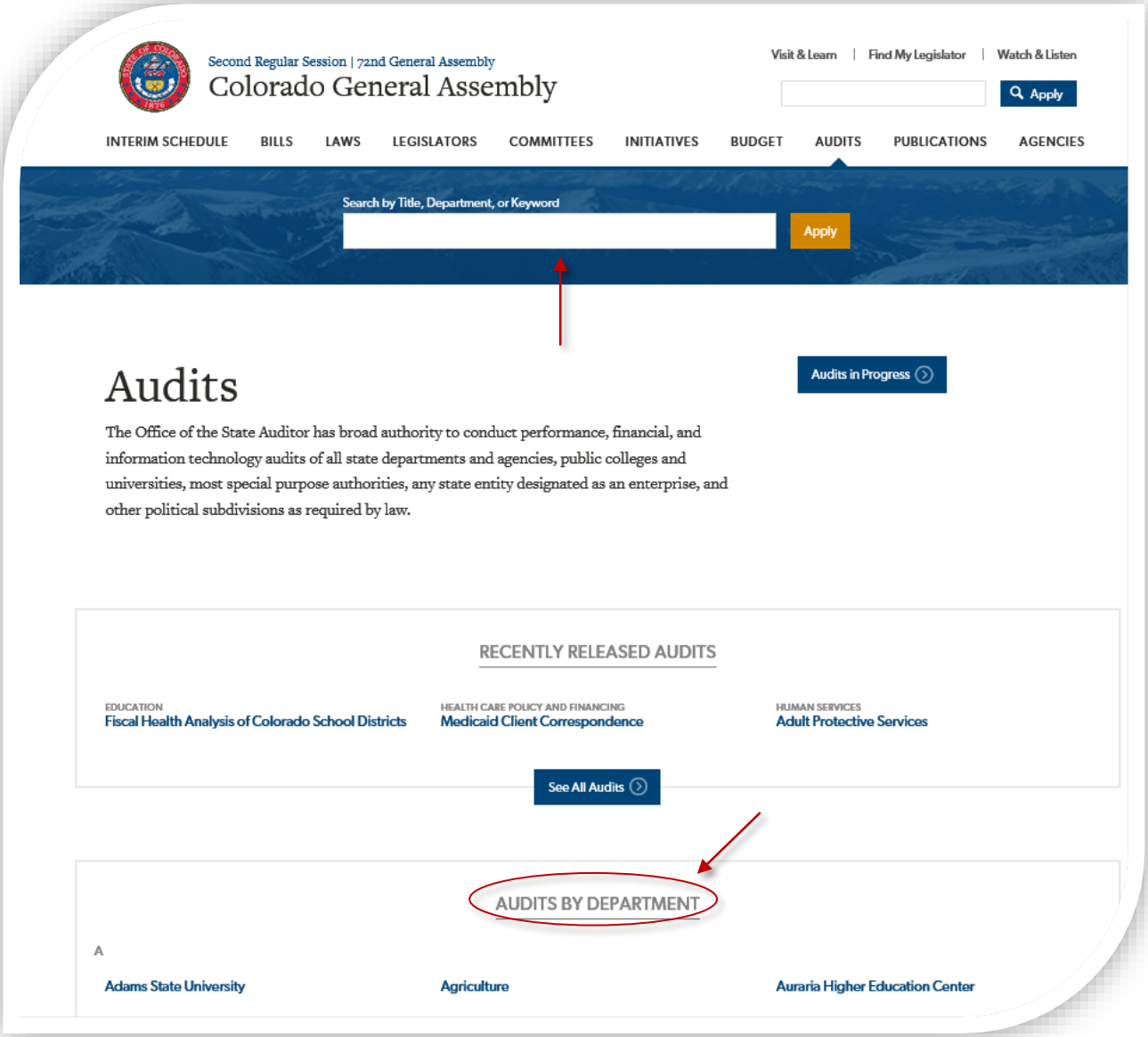


Audits can be accessed through the SEARCH box or via each Department or Entity that is listed.



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