

## CHAPTER 114

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**GOVERNMENT - STATE**

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**SENATE BILL 11-115**

BY SENATOR(S) Carroll, Aguilar, Bacon, Boyd, Foster, Giron, Guzman, Heath, Morse, Newell, Nicholson, Schwartz, Steadman, Tochtrop;  
also REPRESENTATIVE(S) Miklosi, Fields, Jones, Labuda, Pabon, Pace, Peniston, Ryden, Todd, Wilson.

**AN ACT****CONCERNING THE AUTHORITY OF THE STATE AUDITOR TO AUDIT STATE GOVERNMENTAL ENTITIES.**

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

**SECTION 1.** 2-3-103 (1), Colorado Revised Statutes, is amended to read:

**2-3-103. Duties of state auditor.** (1) (a) It is the duty of the state auditor to conduct or cause to be conducted postaudits of all financial transactions and accounts kept by or for all departments, institutions, and agencies of the state government, including educational institutions, and the judicial and legislative branches, to conduct performance postaudits thereof, and to perform similar or related duties with respect to such political subdivisions of the state as may be required by law. Postaudits of all financial transactions and accounts may be conducted on a biennial basis.

(b) THE STATE AUDITOR SHALL HAVE THE AUTHORITY TO CONDUCT OR CAUSE TO BE CONDUCTED POSTAUDITS OF ALL FINANCIAL TRANSACTIONS AND ACCOUNTS KEPT BY OR FOR ANY SPECIAL PURPOSE AUTHORITY AS DEFINED IN SECTION 24-77-102 (15), C.R.S., OR ANY STATE ENTITY DESIGNATED AS AN ENTERPRISE AS DEFINED IN SECTION 20 (2) (d) OF ARTICLE X OF THE STATE CONSTITUTION, INCLUDING PERFORMANCE POSTAUDITS THEREOF, EXCEPT FOR:

(I) ANY SPECIAL PURPOSE AUTHORITY OR STATE ENTITY WHOSE GOVERNING BODY INCLUDES THE STATE AUDITOR AS AN EX OFFICIO MEMBER;

(II) ANY HOSPITAL THAT IS SUBJECT TO AUDIT UNDER THE "COLORADO MEDICAL ASSISTANCE ACT", ARTICLES 4 TO 6 OF TITLE 25.5, C.R.S., OR MEDICARE, TITLE XVIII OF THE FEDERAL "SOCIAL SECURITY ACT", AS AMENDED; OR

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

(III) ANY SPECIAL PURPOSE AUTHORITY OR STATE ENTITY WHERE THE AUTHORITY OR ENTITY'S ACTIONS ARE SUBJECT TO A PERFORMANCE AUDIT, OR SUCH SIMILAR AUDIT, BY THE FEDERAL GOVERNMENT. UPON COMPLETION OF SUCH A FEDERAL PERFORMANCE AUDIT, A COPY OF THE AUDIT SHALL BE SHARED WITH THE STATE AUDITOR.

**SECTION 2. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: April 13, 2011