

SB09-048

Possible Legislation Concerning the Financial Audit Requirements for the Office of the Child's Representative

What Would this Bill Do?

This bill would amend Section 13-91-105(1), C.R.S. to delete the requirement that a financial audit be performed annually of the Office of the Child's Representative (Office).

Why Is This Bill Necessary?

This bill is needed to eliminate the requirement established in 2001 when the Office was created that a financial audit be conducted of the Office annually. The annual financial audit of the State conducted by the Office of the State Auditor (OSA) includes coverage of the Office's financial activity. The Office of the State Auditor has performed this statutorily-required financial audit of the Office of the Child's Representative seven times since its first year of operations in Fiscal Year 2002. The most recent audit for Fiscal Year 2008 identified one finding related to a disbursement that was not paid in accordance with the Office's policy of 30 days. This area is reviewed during the Statewide audit, and follow up on this finding has been incorporated into the annual Statewide audit.

The audit requirement was added to the enabling legislation for the Office because it was a newly-created State department.

The Legislative Audit Committee (Committee) would continue to provide oversight of the Office through the annual Statewide Audit.

Comments:

The Office of the Child's Representative supports this bill.