



State of Colorado

LEGISLATIVE AUDIT COMMITTEE

Legislative Services Building - Second Floor
200 East 14th Avenue
Denver, Colorado 80203

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January 3, 2012

Senator Lois Tochtrop, Chair
Senate Business, Labor, and Technology Committee

Dear Senator Tochtrop:

The Legislative Audit Committee is concerned about departments not implementing audit recommendations that they had agreed to implement. The State Auditor and her staff have developed a database to track recommendations and produce reports identifying those not fully implemented. We are providing this report for your consideration as you meet with the Department.

Attached you will find information regarding the following recommendations:

| Department of Labor and Employment | | |
|---|--|-------------------|
| <u>Number of Recommendations</u> | <u>Audit of Origination</u> | <u>Audit Date</u> |
| 1 | State of Colorado Statewide Single Audit | FY2009 |

Thank you for integrating this into your discussions.

Sincerely,

Senator Lois Tochtrop

Senator Lois Tochtrop, Chair
Legislative Audit Committee

Office of the State Auditor Recommendations
 Financial Recommendations Not Entirely Implemented As of Fiscal Year Ending June 30, 2010

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | | | |
|------------------------------------|---|---|------------------------|---|------------------------------------|---|------------------------|---|--|------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Labor and Employment | Improve information technology controls over the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS) by: (b) developing and implementing a written procedure for granting user access to CUBS and CATS. | 27 | Significant Deficiency | Partially Implemented | December 2010 | 25b | Significant Deficiency | N/A | Agree - original implementation date is March 2010 | | | | |