



State of Colorado

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

LOIS TOCHTROP, CHAIR
 Senator
 CINDY ACREE, VICE CHAIR
 Representative
 DEB GARDNER
 Representative
 LUCIA GUZMAN
 Senator

JAMES KERR
 Representative
 STEVE KING
 Senator
 JOE MIKLOSI
 Representative
 SCOTT RENFROE
 Senator

January 3, 2012

Representative Jim Kerr, Chair
 House State, Veterans, and Military Affairs Committee

Dear Representative Kerr:

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 State		
<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 Disposition of Prior Recommendation		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 State	Strengthen its controls over travel and bingo hall investigation expenditures by: (a) verifying that travel expenditures are allowable, properly supported, submitted timely, and coded correctly in COFRS.	45	Deficiency in Internal Control	Not Implemented	April 2011	45a	Deficiency in Internal Control	N/A	Agree - original implementation date is July 2009				