



STATE OF COLORADO

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MEMORANDUM

Date: December 3, 2009

To: Members of the Legislative Audit Committee

From: Sally Symanski, CPA
State Auditor

Re: Annual Executive Summary on Performance Audits of Tobacco Settlement Programs

Section 2-3-113(5), C.R.S., requires the State Auditor to provide an annual executive summary to the Legislative Audit Committee of evaluations conducted on tobacco settlement programs completed during the preceding calendar year. Section 2-3-113(2), C.R.S., requires the Office of the State Auditor (OSA) to conduct or cause to be conducted program reviews and performance evaluations of state programs receiving funding from the tobacco settlement agreement. The review is to assess whether the tobacco settlement program meets its stated goals efficiently and effectively.

No evaluations of tobacco settlement programs were completed by the OSA in Calendar Year 2009; therefore no summaries of evaluations are included with this memo. However, the Children's Basic Health Plan will be audited for compliance with federal requirements as part of the State's Fiscal Year 2009 financial and compliance audit. The OSA is in the process of developing the audit schedule for Calendar Year 2010, which may include review of additional tobacco settlement programs.

The list below summarizes the programs and the dates of the most recent performance audits conducted by the OSA of tobacco settlement programs.

- Children's Basic Health Plan (May 2008, October 2008)
- Read to Achieve (July 2006)
- Nurse Home Visitor Program (May 2006)
- Veterans Trust Fund (June 2003)
- Comprehensive Primary and Preventive Care Grant Program (May 2007)
- Dental Loan Repayment Program (April 2004)
- Tobacco Education, Prevention, and Cessation Grant Program (December 2004)¹

All reports are available on the OSA website at www.state.co.us/auditor.

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¹ Funding for this program with Tobacco Settlement monies was eliminated beginning in Fiscal Year 2006 and replaced with funding from the Tobacco Excise Tax authorized by Amendment 35.

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