



**Date:** December 13, 2012  
**To:** Members of the Legislative Audit Committee  
**From:** Dianne Ray, 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 that the evaluations assess whether the tobacco settlements programs meet their stated goals efficiently and effectively.

Listed below are the most recent performance audits and evaluations the Office of the State Auditor has completed of tobacco settlement programs.

- Tobacco Tax and Tobacco Settlement Revenue Collections and Distributions (May 2012)
- Dental Loan Repayment Program (June 2010)

These reports are available on the OSA website [www.state.co.us/auditor](http://www.state.co.us/auditor).

In addition, as of the end of Calendar Year 2012, the Office of the State Auditor (OSA) has the following two audits of tobacco settlement programs underway:

- An audit of the Children's Basic Health Plan for compliance with federal requirements as a part of the State's Fiscal Year 2012 financial and compliance audit.
- A performance audit of the STI/HIV Section of the Department of Public Health and Environment.



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