




Office of the State Auditor

Dianne E. Ray, CPA
State Auditor

Date: November 27, 2013
To: Members of the Legislative Audit Committee
From:  Dianne E. 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. 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.

- Colorado HIV and AIDS Prevention Grant Program (July 2013)
- Tobacco Tax and Tobacco Settlement Revenue Collections and Distributions (May 2012)

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

In addition, as of the end of Calendar Year 2013, 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 2013 financial and compliance audit.
- A performance audit of the Colorado State Veteran's Trust Fund at the Department of Military and Veterans Affairs.



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