

Colorado Office of the Child's Representative (OCR) FACT SHEET
SB09-48, Senator Schwartz and Representative Primavera

Concerning the Financial Audit of the OCR

SB09-48 is a bill initiated by the Legislative Audit Committee. The Committee reviewed state law to identify where statutorily required audits were not necessary and cost efficiencies and savings could be generated. Based on the performance and past audits of the OCR, the Office of the State Auditor (OSA) recommended that the Committee consider the OCR as one of the agencies where an annual audit is no longer necessary. Removal of the audit provision is a cost-effective measure, **saving revenues for both the OSA and the state.**

What is the OCR?

- The OCR is a state agency that oversees attorney services provided by Guardians Ad Litem (GALs), also known as best interest attorney representation for children, for the state of Colorado.
- Ninety-five percent (95%) of the OCR's budget is used exclusively for attorney services for children.

Purpose of SB09-48

- The OSA requested the removal of the provision in statute requiring an annual audit of the OCR, section 13-19-101, Colorado Revised Statutes. When the OCR was first created in 2000, the bill creating the agency required an annual audit of the office, since it had not yet established internal fiscal policies and procedures.
- The OCR has not received financial findings in six of eight audits, and the two findings were very minor.
- There have been no findings on the OCR fiscal activities in the last three years.
- Consequently, the OSA has recommended that the annual audit requirement be removed.

Cost Savings

- Removal of the audit provision is a cost-effective measure, saving OSA and the state valuable time, resources and general fund dollars. For example, to perform this annual audit in the past, the OSA contracted with an outside firm (Clifton & Gunderson) to conduct the audit.

Other Audits and Accountability

- The OCR, like all state agencies, will be subject to performance audits and finances are usually investigated as part of the performance audit.
- The OCR recently successfully completed an extensive state performance audit.
- As part of the judicial branch, the OCR will be included in the annual judicial branch audit.

Contact: Theresa Spahn, OCR Executive Director, 303-588-0122
or Sarah Ehrlich, OCR Staff Attorney, 303-921-7893.