Legislative Services Building 200 East 14th Avenue Denver, Colorado 80203-2211

MEMORANDUM

Date: December 7, 2006

To: Members of the Legislative Audit Committee

From: Sally Symanski, CPA

State Auditor

Re: 2006 Executive Summary on Performance Audits of Tobacco Settlement Programs

The purpose of this memo is provide an executive summary on evaluations conducted on tobacco settlement programs as required under Section 2-3-113(5), C.R.S., for evaluations completed in 2006. 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 each state program receiving funding from the tobacco settlement agreement. The purpose of the reviews is to assess whether the tobacco settlement program meets its stated goals efficiently and effectively. Pursuant to this statute, the OSA is to submit an annual executive summary of the program reviews to the Legislative Audit Committee, the Governor, the Attorney General, the Joint Budget Committee, the House and the Senate Health, Environment, Welfare, and Institutions Committees, and various state agencies.

During 2006 the OSA completed evaluations of the Nurse Home Visitor Program (May 2006) and Read to Achieve (July 2006). The report summaries and recommendation locators for both reports are attached to this memo. In 2007 the OSA plans to complete evaluations of the Comprehensive Primary and Preventive Care Grant Program and the Children's Basic Health Plan Trust.

The list below summarizes the programs and the dates of the most recent evaluations conducted by the OSA. Reports on the subsequent status of implementation are available upon request.

- Children's Basic Health Plan Trust (July 2000)
- Read to Achieve (July 2006):
- Nurse Home Visitor Program (May 2006)
- Veterans Trust Fund (June 2003)
- Comprehensive Primary and Preventive Care Grant Program (June 2003)
- Dental Loan Repayment Program (April 2004)
- Tobacco Education, Prevention, and Cessation Grant Program (December 2004)¹

All reports are available on the OSA Web site 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.

The electronic version of this report is available on the Web site of the Office of the State Auditor www.state.co.us/auditor

A bound report may be obtained by calling the Office of the State Auditor 303.869.2800

Please refer to the Report Control Number below when requesting this report.