Annual Report of Audit Recommendations Not Fully Implemented
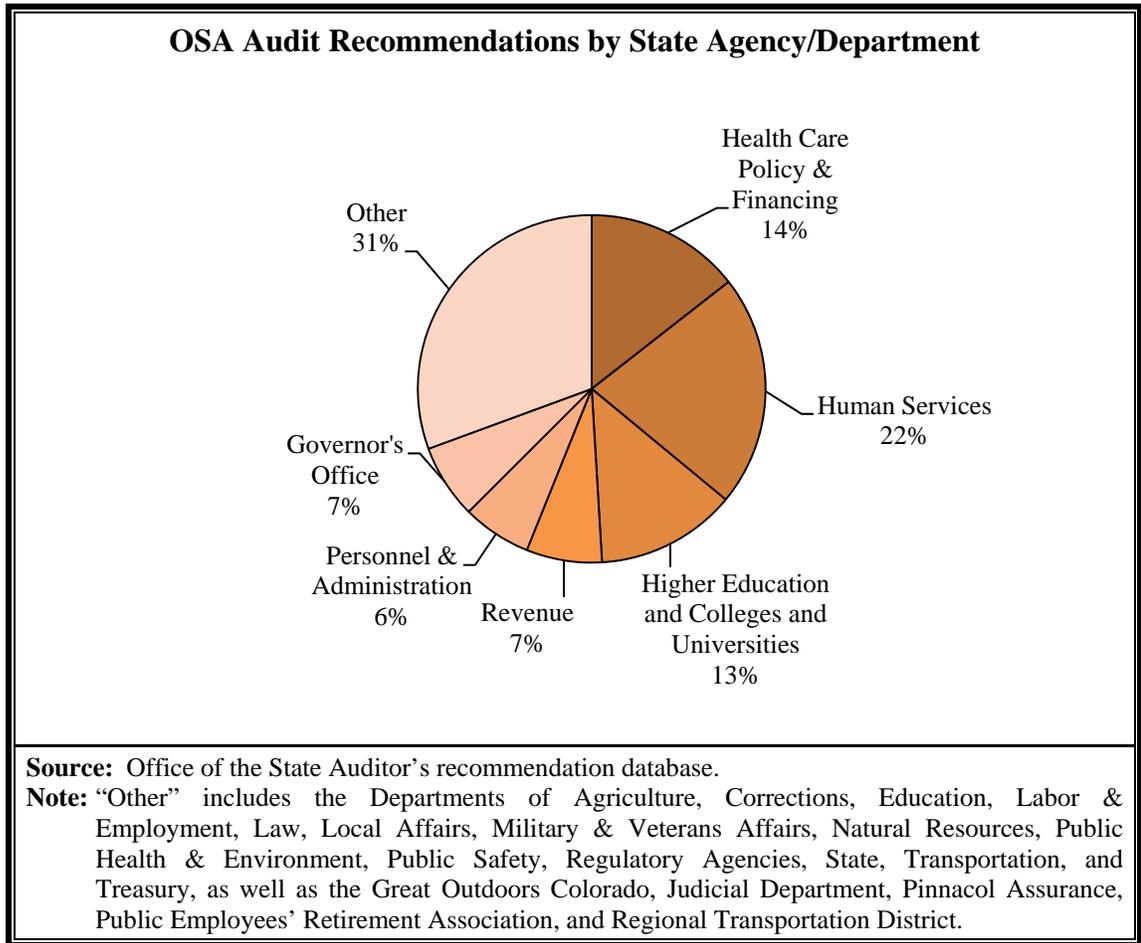
October 2012

OFFICE OF THE STATE AUDITOR

Annual Report of Audit Recommendations Not Fully Implemented

As part of an initiative to hold state agencies accountable for audit recommendations they have agreed to implement and to provide better information to policy makers and the general public, the Office of the State Auditor (OSA) has developed a database to capture, query, and report on all audit recommendations contained in audit reports released by the Legislative Audit Committee since January 2008. Enclosed is a summary of the implementation status of all recommendations made by the OSA from January 2008 through June 2012. Additional details on the recommendations that have not been fully implemented by state agencies appear in the appendices. For each agency, we have provided the following information:

- **Financial audit report recommendations.** This includes information on financial audit recommendations that have appeared in at least one annual audit report that state agencies have agreed with but have not fully implemented as of June 30, 2012. Implementation status for financial audit recommendations is determined by the OSA through its follow-up audit process, conducted by either OSA staff or contract auditors.

- **Performance and Information Technology (IT) audit report recommendations.** This includes information on performance and IT audit recommendations made since January 2008 that state agencies agreed with but have not fully implemented as of June 30, 2012. Implementation status for performance and IT audit recommendations is based on self-reported data from the respective state agencies; the OSA has not audited the implementation status.

Summary Information

From January 2008 through June 2012, the OSA has made a total of 3,131 financial, performance, and IT audit recommendations to state agencies. The OSA tracks a recommendation with multiple subparts as multiple recommendations. For example, a recommendation with three subparts is tracked as three separate recommendations. Additionally, if a recommendation is made to two agencies, the recommendation is tracked as two separate recommendations. The following chart shows the breakdown of recommendations by state agency.

OSA Audit Recommendations by State Agency/Department

Source: Office of the State Auditor's recommendation database.
Note: "Other" includes the Departments of Agriculture, Corrections, Education, Labor & Employment, Law, Local Affairs, Military & Veterans Affairs, Natural Resources, Public Health & Environment, Public Safety, Regulatory Agencies, State, Transportation, and Treasury, as well as the Great Outdoors Colorado, Judicial Department, Pinnacol Assurance, Public Employees' Retirement Association, and Regional Transportation District.

The following table provides information on the number of recommendations that state agencies agreed or partially agreed to and those that the agencies disagreed with and do not intend to implement.
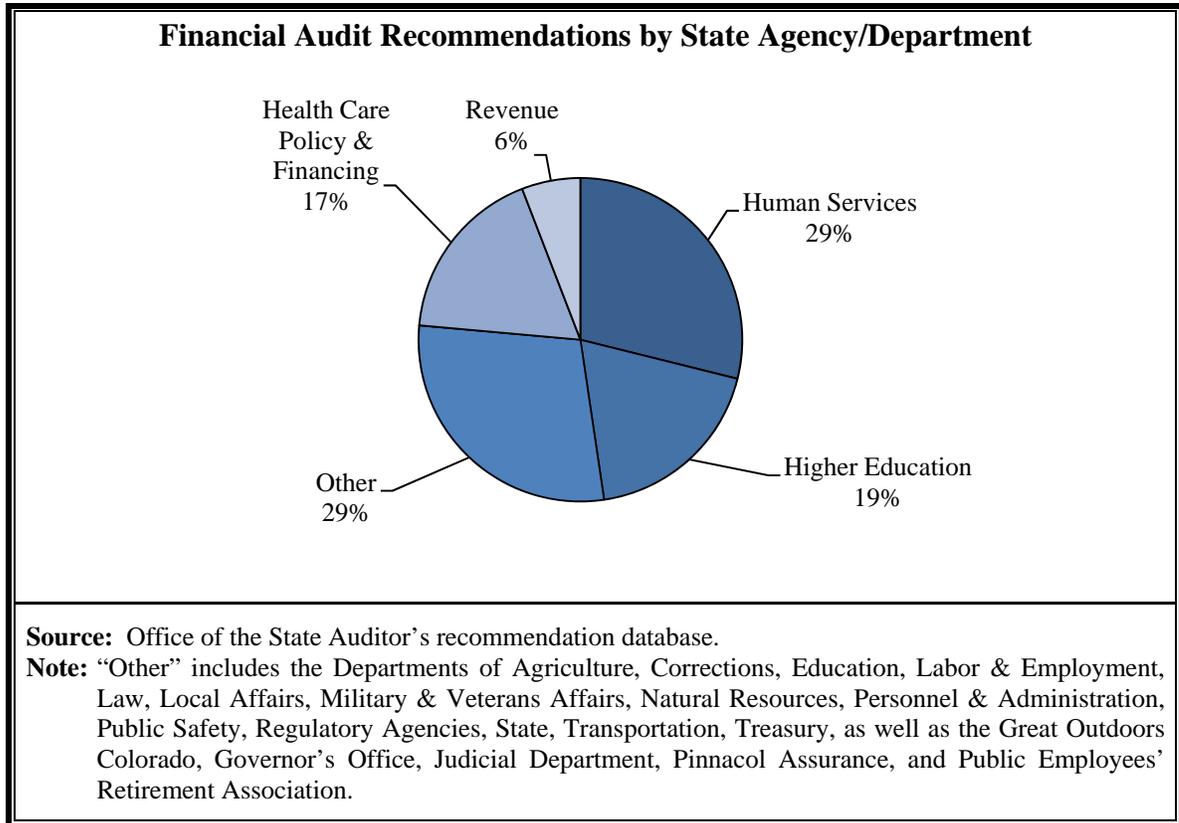
Overall State Agency Response to OSA Audit Recommendations for Reports Released between January 2008 Through June 2012		
State Agency/Department Response	**Number of Recommendations**	**Percentage**
Agree/Partially Agree	3,089	99%
Disagree	42	1%
TOTAL	3,131	100%
Source: Office of the State Auditor's recommendation database.		

Overall, as of June 30, 2012, state agencies have implemented 65 percent of the recommendations with which they agreed or partially agreed. In the following sections we provide specific information related to financial audit recommendations and performance and IT audit recommendations.

Financial Audit Recommendations

Of the 3,131 recommendations made between January 2008 and June 2012, 1,773 (57 percent) were made in financial audit reports, including the Statewide Single Audit Reports and separate standalone audit reports. The following chart shows a breakdown of these financial audit recommendations by state agency.

Financial Audit Recommendations by State Agency/Department

Source: Office of the State Auditor's recommendation database.

Note: "Other" includes the Departments of Agriculture, Corrections, Education, Labor & Employment, Law, Local Affairs, Military & Veterans Affairs, Natural Resources, Personnel & Administration, Public Safety, Regulatory Agencies, State, Transportation, Treasury, as well as the Great Outdoors Colorado, Governor's Office, Judicial Department, Pinnacol Assurance, and Public Employees' Retirement Association.

Of these 1,773 financial audit recommendations, state agencies agreed or partially agreed to 1,739 (98 percent) and disagreed with the remaining 34. The following table shows the total recommendations made by agency and the number with which agencies agreed or partially agreed and the number with which agencies disagreed.

Responses to Financial Audit Recommendations Fiscal Year 2008 through Fiscal Year 2011[1]			
	Number of Recommendations		
State Agency/Department	Agree/Partially Agree	Disagree	Total
Agriculture			
Colorado State Fair Authority	8		8
Department	10		10
Total	**18**		**18**
Corrections	7		7
Education	22		22
Governor's Office			
Colorado Tourism Office	4		4
Governor's Office of Information			
Technology	24		24
Governor's Office	36		36
Total	**64**		**64**
Health Care Policy & Financing	311	3	314
Higher Education			
Adams State College	12		12
Auraria Higher Education Center	8		8
College Assist	13		13
CollegeInvest	12	1	13
Colorado Community College System	137		137
Colorado School of Mines	26		26
Colorado State University (CSU)	32		32
Colorado State University (Pueblo)	4		4
Department of Higher Education	36		36
Fort Lewis College	4		4
Metro State College of Denver	20		20
University of Colorado System	12		12
University of Northern Colorado	6		6
Western State College	10		10
Total	**332**	**1**	**333**
Human Services	490	22	512
Judicial	5		5
Labor & Employment	68		68
Law	6		6
Local Affairs	17	1	18
Military & Veterans Affairs	10		10
Natural Resources	47	1	48
Personnel & Administration	70		70
Public Health & Environment	37	1	38
Public Safety	12	1	13
Regulatory Agencies	8		8

Responses to Financial Audit Recommendations Fiscal Year 2008 through Fiscal Year 2011[1]			
	Number of Recommendations		
State Agency/Department	Agree/Partially Agree	Disagree	Total
Revenue			
Colorado Lottery	5		5
Division of Gaming	1		1
Department	96	2	98
Total	**102**	**2**	**104**
Secretary of State	24	1	25
Transportation	21		21
Treasury	31		31
Great Outdoors Colorado	4		4
Pinnacol Assurance	26	1	27
Public Employees' Retirement Association	7		7
TOTAL	**1,739**	**34**	**1,773**[2]
Source: Office of the State Auditor's recommendation database.			
[1]Pinnacol Assurance and Public Employees' Retirement Association operate on a calendar-year basis.			
[2]The 1,773 includes recommendations that were made multiple times, or repeated, over the past five years. These recommendations were counted as a separate recommendation each time they were made.			

Based on the OSA's annual follow-up audit process, 116 (7 percent) of the 1,739 financial audit recommendations that the agencies agreed or partially agreed to were still outstanding, as of June 30, 2012. The following table shows a breakdown of the total financial audit recommendations that were still outstanding, by state agency.

Outstanding Financial Audit Recommendations Fiscal Year 2008 Through 2011 As of June 30, 2012		
State Agency/Department	Number of Outstanding Recommendations	Percentage of Total Recommendations Made to Agency/Department
Agriculture	1	6%
Governor's Office Governor's Office of Information Technology Governor's Office **Total**	6 1 **7**	26% 2 **8%**
Health Care Policy & Financing	20	6%
Higher Education Colorado Community College System Colorado State University System Metro State College of Denver **Total**	2 1 1 **4**	1% 3 5 **2%**
Human Services	51	10%
Judicial	1	20%
Labor & Employment	7	10%
Law	1	17%
Local Affairs	1	6%
Natural Resources	2	4%
Personnel & Administration	5	6%
Public Health & Environment	1	3%
Public Safety	1	8%
Regulatory Agencies	1	13%
Revenue	10	10%
State	3	12%
TOTAL	**116**	**7%**
Source: Office of the State Auditor's recommendation database.		

Of the 116 financial audit recommendations that were outstanding, two were considered a "material weakness" in the agencies' controls, 51 were considered a "significant deficiency," 50 were considered a "deficiency in internal control," and the remaining 13 were not classified as an internal control issue. In financial audits, these terms are defined as follows:

- **Material Weakness**—the most serious level of internal control weakness and is a deficiency that could result in a material misstatement of the financial statements or material noncompliance with a federal program requirement if not corrected.

- **Significant Deficiency**—less severe than a "material weakness," but still considered a higher level of internal control weakness and warrants attention by management.

- **Deficiency in Internal Control**—the least serious level of internal control weakness and exists when the design or operation of a control does not allow management or employees to prevent, detect, or correct misstatements or noncompliance with federal program requirements.

The following table shows a breakdown of the outstanding financial audit recommendations by agency and severity level.
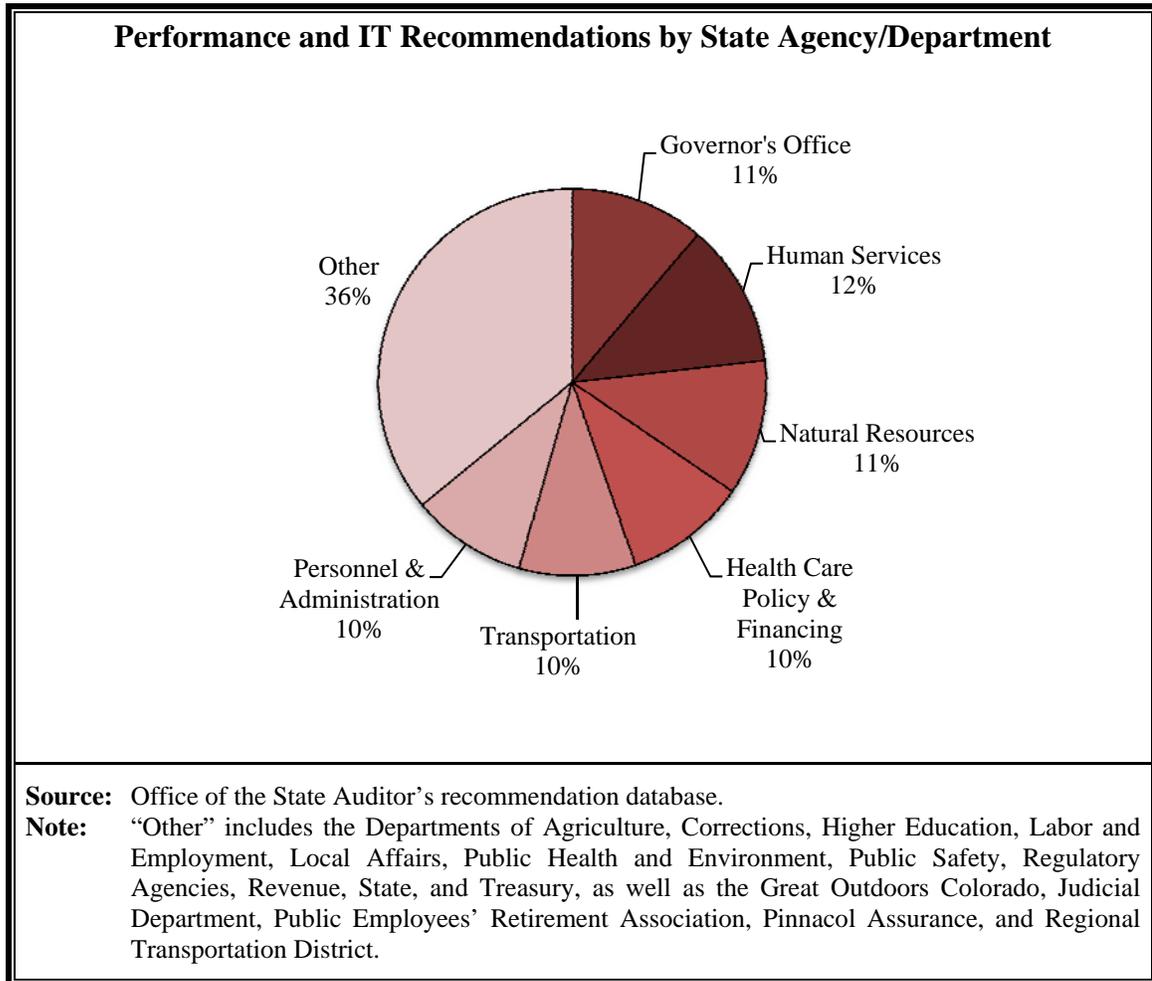
Severity Level of Outstanding Financial Audit Recommendations **Fiscal Years 2008 Through 2011** **As of June 30, 2012**					
State Agency/Department	**Material Weakness** *(Most Serious)*	**Significant Deficiency** *(Moderately Serious)*	**Deficiency in Internal Control** *(Least Serious)*	**Not Classified/ Not an Internal Control Issue**	**Total**
Agriculture				1	1
Governor's Office					
Governor's Office of Information Technology		5	1		6
Governor's Office		1			1
Total		**6**	**1**		**7**
Health Care Policy & Financing	2	6	12		20
Higher Education					
Colorado Community College System		2			2
Colorado State University			1		1
Metro State College of Denver			1		1
Total		**2**	**2**		**4**
Human Services		35	15	1	51
Judicial				1	1
Labor & Employment		1	5	1	7
Law				1	1
Local Affairs				1	1
Natural Resources			1	1	2
Personnel & Administration			4	1	5
Public Health & Environment				1	1
Public Safety				1	1
Regulatory Agencies				1	1
Revenue		1	8	1	10
State			2	1	3
TOTAL	**2**	**51**	**50**	**13**	**116**
Source: Office of the State Auditor's recommendation database.					

Of the 116 outstanding financial audit recommendations, 24 (21 percent) have been outstanding for four years. The following table shows a breakdown of the outstanding financial audit recommendations by agency and the year the recommendations were first made.

State Agency/Department	2011	2010	2009	2008	Total
Year of Origination of Outstanding Financial Audit Recommendations **Fiscal Years 2008 Through 2011** **As of June 30, 2012**					
Agriculture				1	**1**
Governor's Office					
Governor's Office of					
Information Technology	5			1	**6**
Governor's Office	1				**1**
Total	**6**			**1**	**7**
Health Care Policy &					
Financing		4	7	9	**20**
Higher Education					
Colorado Community					
College System	2				**2**
Colorado State University			1		**1**
Metro State College of					
Denver		1			**1**
Total	**2**	**1**	**1**		**4**
Human Services	3	38	3	7	**51**
Judicial		1			**1**
Labor & Employment	1	1	5		**7**
Law				1	**1**
Local Affairs				1	**1**
Natural Resources	1			1	**2**
Personnel & Administration		5			**5**
Public Health & Environment				1	**1**
Public Safety			1		**1**
Regulatory Agencies				1	**1**
Revenue	1	8		1	**10**
State		3			**3**
TOTAL	**14**	**61**	**17**	**24**	**116**
Source: Office of the State Auditor's recommendation database.					

Performance and IT Audit Recommendations

Of the 3,131 recommendations made since January 2008, 1,358 (43 percent) were made in performance or IT audit reports. The following chart shows a breakdown of these recommendations by agency.

Performance and IT Recommendations by State Agency/Department

Source: Office of the State Auditor's recommendation database.
Note: "Other" includes the Departments of Agriculture, Corrections, Higher Education, Labor and Employment, Local Affairs, Public Health and Environment, Public Safety, Regulatory Agencies, Revenue, State, and Treasury, as well as the Great Outdoors Colorado, Judicial Department, Public Employees' Retirement Association, Pinnacol Assurance, and Regional Transportation District.

Of these 1,358 performance and IT audit recommendations, state agencies agreed or partially agreed to 1,350 (99 percent) of the recommendations and disagreed with the remaining eight recommendations. The following table shows the total recommendations made—by agency—and the number agencies agreed or partially agreed to implement and the number with which agencies disagreed.

Responses to Performance and IT Audit Recommendations January 2008 through June 2012			
	Number of Recommendations		
State Agency/Department	**Agree/ Partially Agree**	**Disagree**	**Total**
Agriculture	18		18
Corrections	7		7
Governor's Office	152		152
Health Care Policy & Financing	138		138
Higher Education			
CollegeInvest / Board	50		50
Colorado State University	4		4
Department of Higher Education	18	2	20
Mesa State College	1		1
Metro State College of Denver	1		1
Total	**74**	**2**	**76**
Human Services	159	4	163
Judicial	27		27
Labor & Employment	59		59
Local Affairs	23		23
Natural Resources	154		154
Personnel & Administration	131		131
Public Health & Environment	18		18
Public Safety	17		17
Regulatory Agencies	16		16
Revenue	115	1	116
State	34		34
Transportation	132		132
Treasury	4		4
Great Outdoors Colorado	2		2
Pinnacol Assurance	28		28
Public Employees' Retirement Association	2		2
Regional Transportation District	40	1	41
TOTAL	**1,350**	**8**	**1,358**
Source: Office of the State Auditor's recommendation database.			

On the basis of self-reported data from state agencies, 1,221 (90 percent) of the 1,350 recommendations that the agencies agreed or partially agreed to have been fully implemented and the remaining 129 (10 percent) recommendations are outstanding. The following table shows a breakdown of the total recommendations made by agency and audit report and the number of those recommendations that are outstanding.

Department	Audit Report Name	Date Report Released by the LAC	Total Number of Recommendations	Total Number of Outstanding Recommendations
Implementation Status of All OSA Performance and IT Audit Recommendations Agreed to or Partially Agreed to by State Agencies that are Outstanding January 2008 through June 2012				
DEPARTMENT OF AGRICULTURE				
	Anhydrous Ammonia Program, Inspection and Consumer Services Division, Department of Agriculture, Performance Audit, July 2010	August 2010	18	2
Department of Agriculture Total			**18**	**2**
GOVERNOR'S OFFICE				
	Evaluation of the Sustainability of the Colorado Financial Reporting System, Information Technology, June 2011, Governor's Office of Information Technology and Department of Personnel & Administration	July 2011	4	1
	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	47	12
	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	12	12
	SAP Information System, Department of Transportation, Information Technology Audit, June 2010	July 2010	15	1
Governor's Office Total			**78**	**26**
DEPARTMENT OF HEALTH CARE POLICY & FINANCING				
	Access to Medicaid Home and Community-Based Long-Term Care Services, Performance Audit, January 2009, Department of Health Care Policy and Financing	February 2009	33	7
	Implementation of the Medicaid Pediatric Hospice Waiver, Department of Health Care Policy and Financing Performance Audit, May 2011	June 2011	11	7
	Medicaid Eligibility Status for Adult Civil Patients at the Colorado Mental Health Institutes, Department of Health Care Policy and Financing, Department of Human Services, Performance Audit, May 2012	June 2012	4	3
Department of Health Care Policy & Financing Total			**48**	**17**
DEPARTMENT OF HUMAN SERVICES				
	Colorado Child Care Assistance Program, Performance Audit, November 2008, Department of Human Services	December 2008	31	1
	Controls Over Payments, Medicaid Community-Based Services-Developmental Disabilities, Performance Audit, June 2009, Department of Health Care Policy and Financing and Department of Human Services	July 2009	19	1
	Colorado Mental Health Institute at Pueblo, Performance Audit, November 2009, Department of Human Services	December 2009	50	5
	Psychiatric Medication Practices for Adult Civil Patients, Colorado Mental Health Institutes, Department of Human Services Performance Audit, May 2011	June 2011	20	4
	State Veterans Nursing Homes, Department of Human Services, Performance Audit, August 2011	September 2011	18	3
	Division of Youth Corrections, Department of Human Services, Performance Audit, November 2011	December 2011	13	3
	Institutes, Department of Health Care Policy and Financing, Department of Human Services, Performance Audit, May 2012	June 2012	1	1
Department of Human Services Total			**152**	**18**
JUDICIAL				
	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	25	10
Judicial Total			**25**	**10**
DEPARTMENT OF LABOR & EMPLOYMENT				
	Unemployment Insurance Program Department of Labor and Employment, Performance Audit, October 2011	November 2011	17	5
Department of Labor & Employment Total			**17**	**5**

		Date Report Released by the LAC	Total Number of Recommendations	Total Number of Outstanding Recommendations
Department	**Audit Report Name**			

Implementation Status of All OSA Performance and IT Audit Recommendations Agreed to or Partially Agreed to by State Agencies that are Outstanding January 2008 through June 2012

Department	Audit Report Name	Date Report Released by the LAC	Total Number of Recommendations	Total Number of Outstanding Recommendations
DEPARTMENT OF LOCAL AFFAIRS				
	Board of Assessment Appeals, Performance Audit, December 2011, Department of Local Affairs	January 2012	16	15
Department of Local Affairs Total			**16**	**15**
DEPARTMENT OF NATURAL RESOURCES				
	Land Acquisition and Management, Division of Wildlife, Performance Audit, July 2009, Department of Natural Resources	July 2009	32	1
	Wildlife Cash Fund, Division of Wildlife, Department of Natural Resources, Performance Audit, May 2012	June 2012	10	6
Department of Natural Resources Total			**42**	**7**
DEPARTMENT OF PERSONNEL & ADMINISTRATION				
	Office of Risk Management, Department of Personnel and Administration, Performance Evaluation, September 2010	September 2010	19	2
	Performance Audit of the Employee Benefits Program, Department of Personnel & Administration	November 2010	19	3
	Administrative Leave Use in the State Personnel System, Department of Personnel & Administration, Performance Audit, January 2011	March 2011	11	1
	Department of Revenue, Tax Processing, Performance Audit, September 2011	September 2011	4	3
Department of Personnel & Administration Total			**53**	**9**
DEPARTMENT OF PUBLIC HEALTH & ENVIRONMENT				
	Automobile Inspection and Readjustment (AIR) Program, Performance Audit, September 2009, Department of Public Health and Environment	September 2009	6	1
	Vehicle Emissions Program, Department of Revenue, Department of Public Health and Environment, Performance Audit, September 2010	September 2010	6	2
Department of Public Health & Environment Total			**12**	**3**
DEPARTMENT OF REGULATORY AGENCIES				
	Public Utilities Commission Department of Regulatory Agencies, Performance Audit, May 2012	June 2012	4	4
Department of Regulatory Agencies Total			**4**	**4**
DEPARTMENT OF REVENUE				
	Driver's License and Identification Card Security, Performance Audit, May 2008, Department of Revenue	June 2008	25	3
	Department of Revenue, Tax Processing, Performance Audit, September 2011	September 2011	6	3
	Division of Gaming, Department of Revenue, Performance Audit, October 2011	November 2011	13	2
Department of Revenue Total			**44**	**8**
DEPARTMENT OF TRANSPORTATION				
	SAP Information System, Department of Transportation, Information Technology Audit, June 2010	July 2010	15	1
	Motorcycle Operator Safety Training Program, Department of Transportation, Performance Audit, September 2011	September 2011	18	3
Department of Transportation Total			**33**	**4**
DEPARTMENT OF TREASURY				
	Treasury Investment Program, Performance Evaluation, June 2011, Department of Treasury	July 2011	4	1
Department of Treasury Total			**4**	**1**
		GRAND TOTAL[1]	**546**	**129**

Source: Office of the State Auditor's recommendation database.

Note[1]**:** This total only includes the recommendations made in performance and IT reports that had outstanding recommendations. There were an additional 761 recommendations that state agencies/departments agreed or partially agreed to that were included in reports where all of the recommendations had been fully implemented. These recommendations are not reflected in this chart.

Overall Conclusions

When considering the number of recommendations overall, the summary information above and appendices show that state agencies generally agree with our recommendations and usually implement them in a timely manner. However, there are some recommendations that have not been fully implemented and are outstanding or that the state agencies do not intend to implement. Policy makers now have information to determine which recommendations are outstanding and, in some cases, why the recommendations are outstanding. This information should provide the General Assembly with additional oversight tools.

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Department of Agriculture

The Department of Agriculture (the Department) has received 36 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 36 recommendations the Department agreed or partially agreed to, 18 (50 percent) were from financial audit reports, and 18 (50 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (6 percent) of the 18 financial audit recommendations that the Department agreed or partially agreed to is still outstanding.

The outstanding recommendation is related to Senate Bill 98-194 and the requirement that the Department monitor its excess uncommitted reserves. This recommendation is not classified as an internal control issue and has been outstanding for 4 years.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 16 (89 percent) of the 18 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented, and two are still outstanding. These two outstanding recommendations were included in the *Anhydrous Ammonia Program, Inspection and Consumer Services Division* performance audit report. The two recommendations are related to the Department's processes for monitoring and tracking program information.

Department of Agriculture Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	18
Implemented	16
Outstanding	2
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Inspection and Consumer Services Division	Anhydrous Ammonia Program, Inspection and Consumer Services Division, Department of Agriculture, Performance Audit, July 2010	August 2010	2058-3D	Oversight & Accountability -- Program Administration	Partially Implemented	7/1/2012	5/31/2013
Inspection and Consumer Services Division	Anhydrous Ammonia Program, Inspection and Consumer Services Division, Department of Agriculture, Performance Audit, July 2010	August 2010	2058-7A	IT -- Information System Analysis, Conversion, Migration, & Implementation	Partially Implemented	7/1/2012	5/31/2013

Department of Corrections

The Department of Corrections (the Department) has received 14 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 14 recommendations the Department agreed or partially agreed to, seven (50 percent) were from financial audit reports, and seven (50 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all seven financial audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that all seven performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Department of Education

The Department of Education (the Department) has received 22 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 22 recommendations the Department agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all of the financial audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Governor's Office

The Governor's Office, including the Office of Information Technology, has received 216 audit recommendations since January 2008. The Governor's Office agreed or partially agreed to all of the recommendations. Of the 215 recommendations the Department agreed or partially agreed to, 64 (30 percent) were from financial audit reports, and 152 (70 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that seven (11 percent) of the 64 financial audit recommendations that the Governor's Office agreed or partially agreed to are still outstanding.

Of the outstanding recommendations, six are significant deficiencies and one is a deficiency in internal control. Five of the significant deficiencies are related to the KRONOS payroll system and the other is from the Weatherization Assistance Program and is related to federal reporting. The deficiency in internal control was related to internal controls over the State mainframe computer.

The following table summarizes the outstanding recommendations by level of deficiency, recommendation category, and how long the recommendations have been outstanding.

Governor's Office Outstanding Financial Audit Recommendations As of June 30, 2012						
Recommendation Deficiency Classification	**Recommendation Category**	**Number of Years Outstanding**				**Total**
		1	**2**	**3**	**4**	
Significant Deficiency	Information Technology	5	0	0	0	5
	Weatherization Assistance	1	0	0	0	1
Significant Deficiency Sub-Total		**6**	**0**	**0**	**0**	**6**
Deficiency in Internal Control	Information Technology	0	0	0	1	1
Deficiency in Internal Control Sub-Total		**0**	**0**	**0**	**1**	**1**
	TOTAL	**6**	**0**	**0**	**1**	**7**
Source: Office of the State Auditor's recommendation database.						

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Governor's Office reports that 126 (83 percent) of the 152 performance and/or IT audit recommendations that the Office agreed or partially agreed to have been fully implemented, and 26 (17 percent) are still outstanding.

These 26 outstanding recommendations were included in the *Office of Cyber Security* and *Consolidation of Executive Branch Technology* performance audits and the *SAP Information System, Department of Transportation* IT audit. The outstanding recommendations are related to information system security and program administration and oversight.

Governor's Office **Implementation Status of Performance and/or IT Audit Recommendations** **As of June 30, 2012**	
Total Number of Recommendations Agreed or Partially Agreed To	152
Implemented	126
Outstanding	26
Source: Office of the State Auditor's recommendation database.	

	All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA						
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Governor's Office of Information Technology (OIT)	SAP Information System, Department of Transportation, Information Technology Audit, June 2010	July 2010	2012-3B	IT -- Information System Security	Partially Implemented	3/1/2011	6/30/2013
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-1A	IT -- Information System Security	Partially Implemented	7/1/2011	4/30/2013
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-2B	IT -- Information System Security	Partially Implemented	7/1/2011	6/30/2013
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-2D	IT -- Information System Security	Partially Implemented	7/1/2011	6/30/2013
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-6A	IT -- Information System Security	Partially Implemented	7/1/2011	12/31/2012
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-7D	IT -- Information System Security	Partially Implemented	7/1/2011	12/31/2012
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-7E	IT -- Information System Security	Partially Implemented	7/1/2011	6/30/2013
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-7F	IT -- Information System Security	Partially Implemented	7/1/2011	6/30/2013
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-8A	IT -- Information System Security	Partially Implemented	7/1/2011	6/30/2013

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-8F	IT -- Information System Security	Partially Implemented	7/1/2011	6/30/2013
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-8G	IT -- Information System Security	Partially Implemented	7/1/2011	12/31/2012
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-9A	IT -- Information System Security	Partially Implemented	7/1/2013	6/30/2013
Governor's Office of Information Technology (OIT)	Office of Cyber Security, Governor's Office of Information Technology, Performance Audit, November 2010	December 2010	2068A-9B	IT -- Information System Security	Partially Implemented	7/1/2013	6/30/2013
Governor's Office of Information Technology (OIT)	Evaluation of the Sustainability of the Colorado Financial Reporting System, Information Technology, June 2011, Governor's Office of Information Technology and Department of Personnel & Administration	July 2011	2152-1A	IT - Information System Controls	Partially Implemented	6/1/2011	9/30/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-1A	Oversight & Accountability - Program Administration	Not Implemented	10/31/2012	10/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-1B	Oversight & Accountability - Program Oversight	Not Implemented	7/31/2012	7/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-1C	Oversight & Accountability - Program Oversight	Not Implemented	7/31/2012	7/31/2012

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-1D	Oversight & Accountability - Program Administration	Not Implemented	6/30/2012	6/30/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-2A	Oversight & Accountability - Program Administration	Not Implemented	12/31/2012	12/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-2B	Oversight & Accountability - Program Oversight	Not Implemented	12/31/2012	12/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-2C	Oversight & Accountability - Program Administration	Not Implemented	10/31/2012	10/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-3	Oversight & Accountability - Program Administration	Not Implemented	7/31/2012	7/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-4A	Oversight & Accountability - Program Administration	Not Implemented	10/31/2012	10/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-4B	Oversight & Accountability - Program Administration	Not Implemented	7/31/2012	7/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-4C	Oversight & Accountability - Program Administration	Not Implemented	7/31/2012	7/31/2012
Governor's Office of Information Technology (OIT)	Performance Audit of the Consolidation of Executive Branch Information Technology, March 2012	March 2012	2151-5	Oversight & Accountability - Program Administration	Not Implemented	12/31/2012	12/31/2012

Department of Health Care Policy and Financing

The Department of Health Care Policy and Financing (the Department) has received 452 audit recommendations since January 2008. The Department agreed or partially agreed to 449 (99 percent) of the recommendations. The Department disagreed with the remaining three (1 percent) recommendations, and therefore does not intend to implement them. Of the 449 recommendations the Department agreed or partially agreed to, 311 (69 percent) were from financial audit reports, and 138 (31 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that 20 (6 percent) of the 311 financial audit recommendations that the Department agreed or partially agreed to are still outstanding.

Of the 20 outstanding recommendations, two are material weaknesses, six are significant deficiencies, and 12 are deficiencies in internal control.

The outstanding recommendations were related to the Medicaid and Children's Health Insurance Program (CBHP) federal programs. These outstanding recommendations included issues related to eligibility determinations, county monitoring, provider payments, and general administration of the programs. They also included information technology issues related to the Medicaid Management Information System (MMIS).

The following table summarizes the outstanding recommendations by level of deficiency, recommendation category, and how long the recommendations have been outstanding.

Department of Health Care Policy and Financing Outstanding Financial Audit Recommendations As of June 30, 2012						
Recommendation Deficiency Classification	**Recommendation Category**	**Number of Years Outstanding**				**Total**
		1	**2**	**3**	**4**	
Material Weakness	Provider Eligibility - Medicaid	0	0	0	1	1
	Beneficiary Eligibility - CBHP	0	0	1	0	1
Material Weakness Sub-Total		**0**	**0**	**1**	**1**	**2**
Significant Deficiency	Beneficiary Eligibility - Medicaid and CBHP	0	0	0	1	1
	Processing Eligibility Determinations – Medicaid and CBHP	0	0	0	1	1
	Health and Safety and Claims Processing – Medicaid	0	2	0	2	4
Significant Deficiency Sub-Total		**0**	**2**	**0**	**4**	**6**
Deficiency in Internal Control	Beneficiary Eligibility (IEVS)[1] - Medicaid and CBHP	0	0	0	1	1
	Beneficiary Eligibility – CBHP	0	0	1	0	1
	Beneficiary Eligibility – Medicaid	0	0	1	0	1
	Rate Setting and Claims Processing - Medicaid	0	2	4	0	6
	IT – (MMIS)				3	3
Deficiency in Internal Control Sub-Total		**0**	**2**	**6**	**4**	**12**
	TOTAL	**0**	**4**	**7**	**9**	**20**

Source: Office of the State Auditor's recommendation database.
[1] Income Eligibility Verification System

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 121 (88 percent) of the 138 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented, and 17 (12 percent) are still outstanding.

These 17 outstanding recommendations were included in the *Access to Medicaid Home and Community-Based Long-Term Care Services*, *Implementation of the Medicaid Pediatric Hospice Waiver*, and *Medicaid Eligibility Status for Adult Civil Patients at the Colorado Mental Health Institutes* performance audits. The outstanding recommendations related to program administration and oversight, eligibility determinations, service authorizations, disbursements and expenditures, contract provisions, and information system controls.

Department of Health Care Policy and Financing Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	138
Implemented	121
Outstanding	17
Source: Office of the State Auditor's recommendation database.	

	All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA						
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Department of Health Care Policy & Financing	Access to Medicaid Home and Community-Based Long-Term Care Services	February 2009	1914-10A	Oversight & Accountability -- Program Oversight	Partially Implemented	12/1/2009	6/1/2013
Department of Health Care Policy & Financing	Access to Medicaid Home and Community-Based Long-Term Care Services	February 2009	1914-4C	Oversight & Accountability -- Program Administration	Partially Implemented	10/1/2009	12/31/2015
Department of Health Care Policy & Financing	Access to Medicaid Home and Community-Based Long-Term Care Services	February 2009	1914-5A	Eligibility & Service Authorizations -- Eligibility Determinations	Partially Implemented	1/1/2010	6/30/2013
Department of Health Care Policy & Financing	Access to Medicaid Home and Community-Based Long-Term Care Services	February 2009	1914-5B	Oversight & Accountability - Program Oversight	Partially Implemented	7/1/2010	12/1/2012
Department of Health Care Policy & Financing	Access to Medicaid Home and Community-Based Long-Term Care Services	February 2009	1914-5C	Oversight & Accountability - Program Oversight	Partially Implemented	12/1/2009	12/1/2012
Department of Health Care Policy & Financing	Access to Medicaid Home and Community-Based Long-Term Care Services	February 2009	1914-5D	Oversight & Accountability - Program Oversight	Partially Implemented	12/1/2009	12/31/2012
Department of Health Care Policy & Financing	Access to Medicaid Home and Community-Based Long-Term Care Services	February 2009	1914-7C	Eligibility & Service Authorizations - Service Authorizations	Partially Implemented	2/1/2009	6/30/2016
Department of Health Care Policy & Financing	Implementation of the Medicaid Pediatric Hospice Waiver, Department of Health Care Policy and Financing Performance Audit, May 2011	June 2011	2134-1A	Eligibility & Service Authorizations - Service Authorizations	Partially Implemented	7/1/2012	7/1/2013

	All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA						
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Department of Health Care Policy & Financing	Implementation of the Medicaid Pediatric Hospice Waiver, Department of Health Care Policy and Financing Performance Audit, May 2011	June 2011	2134-1B	Eligibility & Service Authorizations - Service Authorizations	Partially Implemented	7/1/2012	7/1/2013
Department of Health Care Policy & Financing	Implementation of the Medicaid Pediatric Hospice Waiver, Department of Health Care Policy and Financing Performance Audit, May 2011	June 2011	2134-1C	Oversight & Accountability -- Program Oversight	Partially Implemented	7/1/2012	7/1/2013
Department of Health Care Policy & Financing	Implementation of the Medicaid Pediatric Hospice Waiver, Department of Health Care Policy and Financing Performance Audit, May 2011	June 2011	2134-2B	Contract Management - Contract Provisions	Partially Implemented	7/1/2012	7/1/2013
Department of Health Care Policy & Financing	Implementation of the Medicaid Pediatric Hospice Waiver, Department of Health Care Policy and Financing Performance Audit, May 2011	June 2011	2134-3A	IT -- Information System Application Controls	Partially Implemented	7/1/2012	7/1/2013
Department of Health Care Policy & Financing	Implementation of the Medicaid Pediatric Hospice Waiver, Department of Health Care Policy and Financing Performance Audit, May 2011	June 2011	2134-3B	Contract Management - Other Contract Issues	Partially Implemented	7/1/2012	7/1/2013
Department of Health Care Policy & Financing	Implementation of the Medicaid Pediatric Hospice Waiver, Department of Health Care Policy and Financing Performance Audit, May 2011	June 2011	2134-4	Oversight & Accountability - Service Delivery & Outcomes	Partially Implemented	7/1/2012	7/1/2013

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Department of Health Care Policy & Financing	Medicaid Eligibility Status for Adult Civil Patients at the Colorado Mental Health Institutes, Department of Health Care Policy and Financing, Department of Human Services, Performance Audit, May 2012	June 2012	2131B-1A	Internal Controls & Compliance Issues - Non-grant Disbursement & Expenditures	Not Implemented	7/1/2012	7/1/2012
Department of Health Care Policy & Financing	Medicaid Eligibility Status for Adult Civil Patients at the Colorado Mental Health Institutes, Department of Health Care Policy and Financing, Department of Human Services, Performance Audit, May 2012	June 2012	2131B-1B	Internal Controls & Compliance Issues - Non-grant Disbursement & Expenditures	Not Implemented	8/1/2012	8/1/2012
Department of Health Care Policy & Financing	Medicaid Eligibility Status for Adult Civil Patients at the Colorado Mental Health Institutes, Department of Health Care Policy and Financing, Department of Human Services, Performance Audit, May 2012	June 2012	2131B-1C	Internal Controls & Compliance Issues - Non-grant Disbursement & Expenditures	Not Implemented	7/1/2012	7/1/2012

Department of Higher Education

The Department of Higher Education (the Department) has received 56 audit recommendations since January 2008. The Department agreed or partially agreed to 54 (96 percent) of the recommendations. The Department disagreed with the remaining two (4 percent) recommendations, and therefore does not intend to implement them. Of the 54 recommendations the Department agreed or partially agreed to, 36 (67 percent) were from financial audit reports, and 18 (33 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 36 financial audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that all 18 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Adams State College

Adams State College (the College) has received 12 audit recommendations since January 2008. The College agreed or partially agreed to all of the recommendations. Of the 12 recommendations the College agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all of the financial audit recommendations that the College agreed or partially agreed have been fully implemented.

Auraria Higher Education Center

The Auraria Higher Education Center (AHEC) has received eight audit recommendations since January 2008. AHEC agreed or partially agreed to all of the recommendations. Of the eight recommendations AHEC agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all of the financial audit recommendations that AHEC agreed or partially agreed to have been fully implemented.

College Assist

College Assist has received 13 audit recommendations since January 2008. College Assist agreed or partially agreed to all of the recommendations. Of the 13 recommendations College Assist agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 13 of the financial audit recommendations that College Assist agreed or partially agreed to have been fully implemented.

CollegeInvest

CollegeInvest has received 63 audit recommendations since January 2008. CollegeInvest agreed or partially agreed to 62 (98 percent) of the recommendations. CollegeInvest disagreed with the remaining recommendation, and therefore does not intend to implement it. Of the 62 recommendations CollegeInvest agreed or partially agreed to, 12 (19 percent) were from financial audit reports, and 50 (81 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 12 financial audit recommendations that CollegeInvest agreed or partially agreed to have been fully implemented.

Performance and/or IT Audit Recommendations

As of June 30, 2012, CollegeInvest reports that all 50 performance and/or IT audit recommendations that CollegeInvest agreed or partially agreed to have been fully implemented.

Colorado Community College System

The Colorado Community College System (the System) has received 137 audit recommendations since January 2008. The System agreed or partially agreed to all of the recommendations. Of the 137 recommendations the System agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that two (1 percent) of the 137 financial audit recommendations that the Department agreed or partially agreed to are still outstanding.

Both outstanding recommendations are significant deficiencies, and are related to financial statement issues. These recommendations have been outstanding for 1 year.

Colorado School of Mines

The Colorado School of Mines (the School) has received 26 audit recommendations since January 2008. The School agreed or partially agreed to all of the recommendations. Of the 26 recommendations Colorado School of Mines agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 26 of the financial audit recommendations that the School agreed or partially agreed to have been fully implemented.

Colorado State University System

The Colorado State University System (the System) has received 40 audit recommendations since January 2008. The System agreed or partially agreed to all of the recommendations. Of the 40 recommendations the System agreed or partially agreed to, 36 (90 percent) were from financial audit reports, and four (10 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (3 percent) of the 36 financial audit recommendations that the System agreed or partially agreed to is still outstanding.

The outstanding recommendation is a deficiency in internal control, and has been outstanding for 3 years. This recommendation is related to information system security.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the System reports that all four of the performance and/or IT audit recommendations that the System agreed or partially agreed to have been fully implemented.

Fort Lewis College

Fort Lewis College (the College) has received four audit recommendations since January 2008. The College agreed or partially agreed to all of the recommendations. Of the four recommendations the College agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all four of the financial audit recommendations that the College agreed or partially agreed to have been fully implemented.

Mesa State College

Mesa State College (the College) has received one audit recommendation since January 2008. The College agreed to the recommendation. This recommendation was from a performance audit report.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the College reports that the one performance audit recommendation that the College agreed to has been fully implemented.

Metropolitan State College of Denver

Metropolitan State College of Denver (the College) has received 21 audit recommendations since January 2008. The College agreed or partially agreed to all of the recommendations. Of the 21 recommendations the College agreed or partially agreed to, 20 (95 percent) were from financial audit reports, and one (5 percent) was from a performance and/or information technology (IT) audit report.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (5 percent) of the 20 financial audit recommendations that the College agreed or partially agreed to is still outstanding.

The outstanding recommendation is a deficiency in internal control and has been outstanding for 2 years. This recommendation is related to National Collegiate Athletics Association Program Compliance.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the College reports that the one performance and/or IT audit recommendation that the College agreed to has been fully implemented.

University of Colorado System

The University of Colorado System (the System) has received 12 audit recommendations since January 2008. The System agreed or partially agreed to all of the recommendations. Of the 12 recommendations the System agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 12 financial audit recommendations that the System agreed or partially agreed to have been fully implemented.

University of Northern Colorado

The University of Northern Colorado (the University) has received six audit recommendations since January 2008. The University agreed or partially agreed to all of the recommendations. Of the six recommendations the University agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all six financial audit recommendations that the University agreed or partially agreed to have been fully implemented.

Western State College

Western State College (the College) has received 10 audit recommendations since January 2008. The College agreed or partially agreed to all of the recommendations. Of the 10 recommendations the College agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 10 financial audit recommendations that the College agreed or partially agreed to have been fully implemented.

Department of Human Services

The Department of Human Services (the Department) has received 675 audit recommendations since January 2008. The Department agreed or partially agreed to 649 (96 percent) of the recommendations. The Department disagreed with the remaining 26 (4 percent) recommendations, and therefore does not intend to implement them. Of the 649 recommendations the Department agreed or partially agreed to, 490 (76 percent) were from financial audit reports, and 159 (24 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that 51 (10 percent) of the 490 financial audit recommendations that the Department agreed or partially agreed to are still outstanding.

Of the 51 outstanding recommendations, 35 are significant deficiencies, 15 are deficiencies in internal control, and one is not classified because it is not an internal control issue. No material weaknesses are noted at the Department related to the prior years' recommendations.

The outstanding recommendations were from several federal programs, including the Supplemental Nutrition Assistance Program (SNAP) Cluster, Rehabilitation Services Vocational Rehabilitation Grants to States, Temporary Assistance for Needy Families (TANF), Child Support Enforcement, and the Low-income Energy Assistance Program (LEAP). These outstanding recommendations included issues related to eligibility determinations and county monitoring. There are also outstanding recommendations related to financial statement issues and cash funds at the Department. Finally, there are outstanding information technology recommendations specifically related to the following systems:

- AVATAR – Colorado Mental Health Institute medical procedure database and patient billing system.
- CFMS – County Financial Management System.
- LEAP – Low-income Energy Assistance Program.
- EBT – Electronic Benefits Transfer System.

The following table summarizes the outstanding recommendations by level of deficiency, recommendation category, and how long the recommendations have been outstanding.

Department of Human Services **Outstanding Financial Audit Recommendations** **As of June 30, 2012**						
Recommendation Deficiency Classification	**Recommendation Category**	**Number of Years Outstanding**				**Total**
		1	**2**	**3**	**4**	
Significant Deficiency	Nursing Home	0	0	0	1	1
	Financial Statement	1	1	1	1	4
	Information Technology	0	28	0	0	28
	General Grant Management	0	2	0	0	2
Sub-Total		**1**	**31**	**1**	**2**	**35**
Deficiency in Internal Control	Financial Statement	0	0	2	1	3
	Information Technology	0	5	0	1	6
	General Grant Management	1	0	0	0	1
	Child Support Enforcement	1	0	0	0	1
	SNAP	0	0	0	1	1
	TANF	0	0	0	1	1
	LEAP	0	1	0	0	1
	Vocational Rehabilitation	0	1	0	0	1
Sub-Total		**2**	**7**	**2**	**4**	**15**
Not Classified – not an internal control issue	Cash Funds	0	0	0	1	1
Sub-Total		**0**	**0**	**0**	**1**	**1**
	TOTAL	**3**	**38**	**3**	**7**	**51**
Source: Office of the State Auditor's recommendation database.						

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 141 (89 percent) of the 159 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented, and 18 (11 percent) are still outstanding.

These 18 outstanding recommendations were included in the *Colorado Mental Health Institute at Pueblo; Colorado Child Care Assistance Program*; *Controls Over Payments, Medicaid Community-Based Services-Developmental Disabilities*; *Division of Youth Corrections*; *Medicaid Eligibility Status for Adult Civil Patients at the Colorado Mental Health Institutes*; *Psychiatric Medication Practices for Adult Civil Patients, Colorado Mental Health Institutes*; and *State Veterans Nursing Homes* performance audits.

The outstanding recommendations related to issues with program administration and oversight, information system operations, and system delivery and outcomes.

Department of Human Services Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	159
Implemented	141
Outstanding	18
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Department of Human Services	Colorado Child Care Assistance Program	December 2008	1909-7C	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2009	12/31/2012
Department of Human Services	Controls Over Payments, Medicaid Community-Based Services-Developmental Disabilities	July 2009	1832-9	Oversight & Accountability -- Program Administration	Partially Implemented	10/1/2009	7/31/2015
Colorado Mental Health Institute at Pueblo	Colorado Mental Health Institute at Pueblo, Performance Audit, November 2009, Department of Human Services	December 2009	1986-9A	Oversight & Accountability -- Program Administration	Partially Implemented	8/1/2010	9/30/2012
Colorado Mental Health Institute at Pueblo	Colorado Mental Health Institute at Pueblo, Performance Audit, November 2009, Department of Human Services	December 2009	1986-9B	Internal Controls & Compliance Issues - Payroll & Personnel Laws & Regulations	Partially Implemented	8/1/2010	3/1/2013
Department of Human Services	Colorado Mental Health Institute at Pueblo, Performance Audit, November 2009, Department of Human Services	December 2009	1986-5	Oversight & Accountability -- Program Administration	Partially Implemented	12/1/2010	12/31/2012
Department of Human Services	Colorado Mental Health Institute at Pueblo, Performance Audit, November 2009, Department of Human Services	December 2009	1986-9A	Oversight & Accountability -- Program Administration	Partially Implemented	8/1/2010	9/30/2012
Department of Human Services	Colorado Mental Health Institute at Pueblo, Performance Audit, November 2009, Department of Human Services	December 2009	1986-9B	Oversight & Accountability -- Program Administration	Partially Implemented	8/1/2010	3/1/2013

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Department of Human Services	Psychiatric Medication Practices for Adult Civil Patients, Colorado Mental Health Institutes, Department of Human Services Performance Audit, May 2011	June 2011	2131A-1B	Oversight & Accountability -- Program Administration	Partially Implemented	10/1/2011	10/31/2012
Department of Human Services	Psychiatric Medication Practices for Adult Civil Patients, Colorado Mental Health Institutes, Department of Human Services Performance Audit, May 2011	June 2011	2131A-2	Oversight & Accountability -- Program Oversight	Not Implemented	1/1/2012	12/1/2012
Department of Human Services	Psychiatric Medication Practices for Adult Civil Patients, Colorado Mental Health Institutes, Department of Human Services Performance Audit, May 2011	June 2011	2131A-6C	Oversight & Accountability -- Program Administration	Partially Implemented	11/1/2011	10/31/2012
Department of Human Services	Psychiatric Medication Practices for Adult Civil Patients, Colorado Mental Health Institutes, Department of Human Services Performance Audit, May 2011	June 2011	2131A-8C	IT -- Information System Operations	Not Implemented	11/1/2011	10/31/2012
Department of Human Services	State Veterans Nursing Homes, Department of Human Services, Performance Audit, August 2011	September 2011	2158-3D	Oversight & Accountability - Program Oversight	Partially Implemented	5/1/2012	3/31/2013

**All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented** **Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA**

Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Department of Human Services	State Veterans Nursing Homes, Department of Human Services, Performance Audit, August 2011	September 2011	2158-3E	Oversight & Accountability - Program Oversight	Partially Implemented	5/1/2012	3/31/2013
Department of Human Services	State Veterans Nursing Homes, Department of Human Services, Performance Audit, August 2011	September 2011	2158-6C	Oversight & Accountability - Program Oversight	Partially Implemented	7/1/2012	3/31/2013
Department of Human Services	Division of Youth Corrections, Department of Human Services, Performance Audit, November 2011	December 2011	2136-2A	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2013	7/1/2013
Department of Human Services	Division of Youth Corrections, Department of Human Services, Performance Audit, November 2011	December 2011	2136-2D	Oversight & Accountability - Program Oversight	Partially Implemented	7/1/2013	7/1/2013
Department of Human Services	Division of Youth Corrections, Department of Human Services, Performance Audit, November 2011	December 2011	2136-5D	Oversight & Accountability - Service Delivery & Outcomes	Partially Implemented	12/1/2012	12/1/2012
Department of Human Services	Medicaid Eligibility Status for Adult Civil Patients at the Colorado Mental Health Institutes, Department of Health Care Policy and Financing, Department of Human Services, Performance Audit, May 2012	June 2012	2131B-2	Internal Controls & Compliance Issues - Non-grant Disbursement & Expenditures	Not Implemented	7/1/2012	7/1/2012

Judicial Department

The Judicial Department (the Department) has received 32 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 32 recommendations the Department agreed or partially agreed to, five (16 percent) were from financial audit reports, and 27 (84 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (20 percent) of the five financial audit recommendations that the Department agreed or partially agreed to is still outstanding.

The outstanding recommendation is related to Senate Bill 98-194 and the requirement that the Department monitor its excess uncommitted reserves. This recommendation is not classified as an internal control issue and has been outstanding for 2 years.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 17 (63 percent) of the 27 performance audit recommendations that the Department agreed or partially agreed to are fully implemented, and 10 (37 percent) are still outstanding.

These 10 outstanding recommendations were included in the *Judicial Branch Oversight of Guardianships and Conservatorships* performance audit. The outstanding recommendations related to program administration and oversight and information system controls.

Department of Judicial Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	27
Implemented	17
Outstanding	10
Source: Office of the State Auditor's recommendation database.	

	All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA						
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-3C	Oversight & Accountability -- Program Administration	Partially Implemented	11/1/2011	6/1/2013
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-4B	IT -- Information System Application Controls	Partially Implemented	12/1/2012	12/1/2012
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-4E	Oversight & Accountability -- Program Administration	Partially Implemented	12/1/2012	12/1/2012
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-6A	Oversight & Accountability -- Program Administration	Partially Implemented	12/1/2012	6/1/2013
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-6B	Oversight & Accountability -- Program Administration	Partially Implemented	12/1/2013	12/1/2013
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-6D	Oversight & Accountability -- Program Administration	Partially Implemented	12/1/2012	12/1/2013
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-6E	Oversight & Accountability -- Program Administration	Partially Implemented	12/1/2012	12/1/2012
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-6F	Oversight & Accountability -- Program Oversight	Partially Implemented	12/1/2012	12/1/2012
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-7	Oversight & Accountability -- Program Oversight	Not Implemented	6/1/2012	12/1/2013
Judicial	Judicial Branch Oversight of Guardianships and Conservatorships, Performance Audit, September 2011	September 2011	2132-8C	Oversight & Accountability -- Program Oversight	Partially Implemented	12/1/2012	12/1/2012

Department of Labor and Employment

The Department of Labor and Employment (the Department) has received 127 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 127 recommendations the Department agreed or partially agreed to, 68 (54 percent) were from financial audit reports, and 59 (46 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that seven (12 percent) of the 68 financial audit recommendations that the Department agreed or partially agreed to are still outstanding.

Of the seven outstanding recommendations, one is a significant deficiency, five are deficiencies in internal control, and one is not classified because it is not an internal control issue. No material weaknesses are noted at the Department related to the prior years' recommendations.

The outstanding recommendations were from the Unemployment Insurance Program and included issues related to eligibility and federal reporting requirements. There were also outstanding information technology recommendations related to the Colorado Unemployment Benefits System and the Colorado Automated Tax System. Finally, there was an outstanding recommendation related to cash funds at the Department.

The following table summarizes the outstanding recommendations by level of deficiency, recommendation category, and by how long the recommendations have been outstanding.

Department of Labor and Employment Outstanding Financial Audit Recommendations Implementation Status As of June 30, 2012						
Recommendation Deficiency Classification	**Recommendation Category**	**Number of Years Outstanding**				**Total**
		1	**2**	**3**	**4**	
Significant Deficiency	Unemployment Insurance	1	0	0	0	1
Deficiency in Internal Control Sub-Total		**1**	**0**	**0**	**0**	**1**
Deficiency in Internal Control	Information Technology	0	0	5	0	5
Sub-Total		**0**	**0**	**5**	**0**	**5**
Not Classified – not an internal control issue	Cash Funds	0	1	0	0	1
Not Classified Sub-Total		**0**	**1**	**0**	**0**	**1**
	TOTAL	**1**	**1**	**5**	**0**	**7**
Source: Office of the State Auditor's recommendation database.						

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 54 (92 percent) of the 59 performance and/or IT audit recommendations that the Department agreed or partially agreed to are fully implemented, and five (8 percent) are still outstanding.

These five outstanding recommendations were included in the *Unemployment Insurance Program* performance audit. These outstanding recommendations related to issues with eligibility determinations and program administration.

Department of Labor and Employment Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	59
Implemented	54
Outstanding	5
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented _Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA_							
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Department of Labor & Employment	Unemployment Insurance Program Department of Labor and Employment, Performance Audit, October 2011	November 2011	2140-1C	Oversight & Accountability - Program Administration	Not Implemented	12/1/2011	1/31/2016
Department of Labor & Employment	Unemployment Insurance Program Department of Labor and Employment, Performance Audit, October 2011	November 2011	2140-2A	Eligibility & Service Authorizations -- Eligibility Determinations	Partially Implemented	12/1/2012	12/1/2012
Department of Labor & Employment	Unemployment Insurance Program Department of Labor and Employment, Performance Audit, October 2011	November 2011	2140-3D	Oversight & Accountability - Program Administration	Partially Implemented	12/1/2012	12/1/2012
Department of Labor & Employment	Unemployment Insurance Program Department of Labor and Employment, Performance Audit, October 2011	November 2011	2140-4A	Oversight & Accountability - Program Administration	Partially Implemented	9/1/2012	9/1/2012
Department of Labor & Employment	Unemployment Insurance Program Department of Labor and Employment, Performance Audit, October 2011	November 2011	2140-6A	Oversight & Accountability - Program Administration	Not Implemented	3/1/2012	6/30/2013

Department of Law

The Department of Law (the Department) has received six audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the six recommendations the Department agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (17 percent) of the six financial audit recommendations that the Department agreed or partially agreed is still outstanding.

The outstanding recommendation is related to Senate Bill 98-194 and the requirement that the Department monitor its excess uncommitted reserves. This recommendation is not classified as an internal control issue and has been outstanding for 4 years.

Department of Local Affairs

The Department of Local Affairs (the Department) has received 41 audit recommendations since January 2008. The Department agreed or partially agreed to 40 (98 percent) of the recommendations. The Department disagreed with the remaining recommendation, and therefore does not intend to implement it. Of the 40 recommendations the Department agreed or partially agreed to, 17 (42 percent) were from financial audit reports, and 23 (58 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (6 percent) of the 17 financial audit recommendations that the Department agreed or partially agreed to is still outstanding.

The outstanding recommendation is related to Senate Bill 98-194 and the requirement that the Department monitor its excess uncommitted reserves. This recommendation is not classified as an internal control issue and has been outstanding for four years.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that eight (35 percent) of the 23 performance audit recommendations that the Department agreed or partially agreed to has been fully implemented, and 15 (65 percent) are still outstanding.

These 15 outstanding recommendations were included in the *Board of Assessment Appeals* performance audit. The outstanding recommendations related to issues with program administration and oversight.

Department of Local Affairs Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	23
Implemented	8
Outstanding	15
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-1A	Oversight & Accountability -- Program Administration	Partially Implemented	6/1/2013	6/30/2013
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-1B	Oversight & Accountability -- Program Administration	Partially Implemented	6/1/2013	6/30/2013
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-1D	Oversight & Accountability -- Program Administration	Not Implemented	6/1/2013	6/30/2013
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-2A	Oversight & Accountability -- Program Administration	Partially Implemented	6/1/2013	6/30/2013
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-2B	Oversight & Accountability -- Program Administration	Partially Implemented	6/1/2013	6/30/2013
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-2C	Oversight & Accountability -- Program Administration	Partially Implemented	12/1/2012	12/31/2012
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-2D	Oversight & Accountability -- Program Administration	Not Implemented	12/31/2012	12/31/2012
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-3A	Oversight & Accountability -- Program Administration	Partially Implemented	8/31/2012	8/31/2012
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-3B	Oversight & Accountability -- Program Oversight	Partially Implemented	12/31/2012	12/31/2012
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-3C	Oversight & Accountability -- Program Oversight	Partially Implemented	12/31/2012	12/31/2012
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-4	Oversight & Accountability -- Program Oversight	Not Implemented	12/31/2012	12/31/2012
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-5A	Oversight & Accountability -- Program Administration	Partially Implemented	8/31/2012	8/31/2012
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-5B	Oversight & Accountability -- Program Administration	Not Implemented	6/30/2013	6/30/2013

		All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA						
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-5C	Oversight & Accountability -- Program Oversight	Not Implemented	6/30/2013	6/30/2013
Department of Local Affairs	Performance Audit of the Board of Assessment Appeals	January 2012	2141-6	Oversight & Accountability -- Program Oversight	Partially Implemented	6/30/2013	6/30/2013

Military and Veterans Affairs

The Department of Military and Veterans Affairs (the Department) has received 10 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 10 recommendations the Department agreed or partially agreed to, all were from financial audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 10 financial audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Department of Natural Resources

The Department of Natural Resources (the Department) has received 202 audit recommendations since January 2008. The Department agreed or partially agreed to 201 (99 percent) of the recommendations. The Department disagreed with the remaining one recommendation, and therefore does not intend to implement it. Of the 201 recommendations the Department agreed or partially agreed to, 47 (23 percent) were from financial audit reports, and 154 (77 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that two (4 percent) of the 47 financial audit recommendations that the Department agreed or partially agreed to are still outstanding.

Of the two outstanding recommendations, one is a deficiency in internal control related to the Fish and Wildlife Cluster Program and has been outstanding for 1 year. The other outstanding recommendation is related to Senate Bill 98-194 and the requirement that the Department monitor its excess uncommitted reserves. This recommendation is not classified as an internal control issue and has been outstanding for 4 years. No material weaknesses or significant deficiencies are noted at the Department related to the prior years' recommendations.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 147 (95 percent) of the 154 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented and seven are still outstanding.

These seven outstanding recommendations were included in the *Wildlife Cash Fund* and *Land Acquisition and Management* performance audit reports. The outstanding recommendations related to program administration and other compliance issues.

Department of Natural Resources Implementation Status of Performance and/or IT Audit As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	154
Implemented	147
Outstanding	7
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented **Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA**							
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Division of Wildlife	Land Acquisition and Management, Division of Wildlife	August 2009	1990-1B	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2011	7/1/2013
Parks and Wildlife Board	Wildlife Cash Fund, Division of Wildlife, Department of Natural Resources, Performance Audit, May 2012	June 2012	2187-1	Internal Controls & Compliance Issues - Other Compliance Issues	Not Implemented	7/31/2013	7/31/2013
Parks and Wildlife Board	Wildlife Cash Fund, Division of Wildlife, Department of Natural Resources, Performance Audit, May 2012	June 2012	2187-2A	Internal Controls & Compliance Issues - Other Compliance Issues	Not Implemented	9/30/2013	9/30/2013
Parks and Wildlife Board	Wildlife Cash Fund, Division of Wildlife, Department of Natural Resources, Performance Audit, May 2012	June 2012	2187-2B	Internal Controls & Compliance Issues - Other Compliance Issues	Not Implemented	9/30/2013	9/30/2013
Parks and Wildlife Board	Wildlife Cash Fund, Division of Wildlife, Department of Natural Resources, Performance Audit, May 2012	June 2012	2187-2C	Internal Controls & Compliance Issues - Other Compliance Issues	Not Implemented	9/30/2013	9/30/2013
Division of Parks and Wildlife	Wildlife Cash Fund, Division of Wildlife, Department of Natural Resources, Performance Audit, May 2012	June 2012	2187-2D	Internal Controls & Compliance Issues - Other Compliance Issues	Not Implemented	9/30/2012	9/30/2012
Parks and Wildlife Board	Wildlife Cash Fund, Division of Wildlife, Department of Natural Resources, Performance Audit, May 2012	June 2012	2187-2D	Internal Controls & Compliance Issues - Other Compliance Issues	Not Implemented	9/30/2013	9/30/2013

Department of Personnel & Administration

The Department of Personnel & Administration (the Department) has received 201 recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 201 recommendations the Department agreed or partially agreed to, 70 (35 percent) were from financial audit reports, and 131 (65 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that five (7 percent) of the 70 financial audit recommendations that the Department agreed or partially agreed to are still outstanding.

Of the five outstanding recommendations, four are deficiencies in internal control, and one is not classified because it is not an internal control issue. No material weaknesses or significant deficiencies are noted at the Department related to the prior years' recommendations.

The outstanding recommendations related to IT issues with KRONOS and the Columbia Ultimate Business System (CUBS), as well as a cash funds issue at the Department.

The following table summarizes the outstanding recommendations by level of deficiency, recommendation category, and how long the recommendations have been outstanding.

Department of Personnel & Administration Outstanding Financial Audit Recommendations As of June 30, 2012						
Recommendation Deficiency Classification	**Recommendation Category**	**Number of Years Outstanding**				**Total**
		1	**2**	**3**	**4**	
Deficiency in Internal Control	Information Technology	0	4	0	0	4
Deficiency in Internal Control Sub-Total		**0**	**4**	**0**	**0**	**4**
Not Classified – not an internal control issue	Cash Funds	0	1	0	0	1
Not Classified Sub-Total		**0**	**1**	**0**	**0**	**1**
	TOTAL	**0**	**5**	**0**	**0**	**5**
Source: Office of the State Auditor's recommendation database.						

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 122 (93 percent) of the 131 performance and/or IT audit recommendations the Department agreed or partially agreed to have been fully implemented, and nine (7 percent) are still outstanding.

These nine outstanding recommendations were included in the *Office of Risk Management*, *Employee Benefits Program*, *Administrative Leave Use in the State Personnel System*, and *Department of Revenue Tax Processing* performance audit reports.

These outstanding recommendations related to issues with program administration and oversight, personnel laws and regulations, and information system controls.

Department of Personnel & Administration Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	131
Implemented	122
Outstanding	9
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented **Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA**							
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Office of Risk Management	Office of Risk Management, Department of Personnel and Administration, Performance Evaluation, September 2010	September 2010	2061-3D	Oversight & Accountability -- Program Oversight	Partially Implemented	7/1/2012	6/30/2013
Office of Risk Management	Office of Risk Management, Department of Personnel and Administration, Performance Evaluation, September 2010	September 2010	2061-3F	Oversight & Accountability -- Program Oversight	Not Implemented	7/2012	7/2012
Department of Personnel & Administration	Performance Audit of the Employee Benefits Program, Department of Personnel & Administration	November 2010	2073-4B	Oversight & Accountability -- Program Administration	Partially Implemented	7/1/2012	7/1/2012
Department of Personnel & Administration	Performance Audit of the Employee Benefits Program, Department of Personnel & Administration	November 2010	2073-5B	Oversight & Accountability -- Program Administration	Partially Implemented	6/1/2011	8/1/2013
Department of Personnel & Administration	Performance Audit of the Employee Benefits Program, Department of Personnel & Administration	November 2010	2073-9A	Internal Controls & Compliance Issues - Payroll & Personnel Laws & Regulations	Partially Implemented	6/1/2012	6/30/2013
Department of Personnel & Administration	Administrative Leave Use in the State Personnel System, Department of Personnel & Administration, Performance Audit, January 2011	March 2011	2123-2B	Internal Controls & Compliance Issues - Payroll & Personnel Laws & Regulations	Partially Implemented	12/1/2011	6/30/2013
Department of Personnel & Administration	Department of Revenue, Tax Processing, Performance Audit, September 2011	September 2011	2157-1B	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2012	7/1/2012
Department of Personnel & Administration	Department of Revenue, Tax Processing, Performance Audit, September 2011	September 2011	2157-1C	Oversight & Accountability - Program Oversight	Partially Implemented	7/1/2012	11/30/2012
Department of Personnel & Administration	Department of Revenue, Tax Processing, Performance Audit, September 2011	September 2011	2157-2	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2012	11/30/2012

Department of Public Health and Environment

The Department of Public Health and Environment (the Department) has received 56 audit recommendations since January 2008. The Department agreed or partially agreed to 55 (98 percent) of the recommendations. The Department disagreed with the remaining recommendation, and therefore does not intend to implement it. Of the 55 recommendations the Department agreed or partially agreed to, 37 (67 percent) were from financial audit reports, and 18 (33 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (3 percent) of the 37 financial audit recommendations that the Department agreed or partially agreed to is still outstanding.

The outstanding recommendation is related to Senate Bill 98-194 and the requirement that the Department monitor its excess uncommitted reserves. This recommendation is not classified as an internal control issue and has been outstanding for 4 years.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 15 (83 percent) of the 18 performance audit recommendations that the Department agreed or partially agreed to have been fully implemented, and three (17 percent) are still outstanding.

The three outstanding recommendations were included in the *Automobile Inspection and Readjustment Program* and *Vehicle Emissions Program* performance audit reports. These recommendations related to issues with program administration and procurement practices.

Department of Public Health and Environment Implementation Status of Performance and/or IT Audit As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	18
Implemented	15
Outstanding	3
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Department of Public Health & Environment	Automobile Inspection and Readjustment (AIR) Program, Performance Audit, September 2009, Department of Public Health and Environment	September 2009	1989-4	Oversight & Accountability -- Program Administration	Partially Implemented	6/2011	12/2014
Department of Public Health & Environment	Vehicle Emissions Program, Department of Revenue, Department of Public Health and Environment, Performance Audit, September 2010	September 2010	2062-8A	Internal Controls & Compliance Issues - Procurement	Not Implemented	3/1/2014	3/1/2014
Department of Public Health & Environment	Vehicle Emissions Program, Department of Revenue, Department of Public Health and Environment, Performance Audit, September 2010	September 2010	2062-8B	Internal Controls & Compliance Issues - Procurement	Partially Implemented	3/1/2014	3/1/2014

Department of Public Safety

The Department of Public Safety (the Department) has received 30 audit recommendations since January 2008. The Department agreed or partially agreed to 29 (97 percent) of the recommendations. The Department disagreed with the remaining recommendation, and therefore does not intend to implement it. Of the 29 recommendations the Department agreed or partially agreed to, 12 (41 percent) were from financial audit reports, and 17 (59 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (8 percent) of the 12 financial audit recommendations that the Department agreed or partially agreed to is still outstanding.

The outstanding recommendation is related to Senate Bill 98-194 and the requirement that the Department monitor its excess uncommitted reserves. This recommendation is not classified as an internal control issue and has been outstanding for 3 years.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that all 17 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Department of Regulatory Agencies

The Department of Regulatory Agencies (the Department) has received 24 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 24 recommendations the Department agreed or partially agreed to, eight (33 percent) were from financial audit reports, and 16 (67 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that one (13 percent) of the eight financial audit recommendations that the Department agreed or partially agreed to is still outstanding.

The outstanding recommendation is related to Senate Bill 98-194 and the requirement that the Department monitor its excess uncommitted reserves. This recommendation is not classified as an internal control issue and has been outstanding for 4 years.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 12 (75 percent) of the 16 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented, and four (25 percent) are still outstanding.

These four outstanding recommendations were included in the *Public Utilities Commission* performance audit report. These recommendations related to issues with program oversight, travel, and other compliance issues.

Department of Regulatory Agencies Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	16
Implemented	12
Outstanding	4
Source: Office of the State Auditor's recommendation database.	

	All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA						
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Public Utlities Commission	Public Utilities Commission Department of Regulatory Agencies, Performance Audit, May 2012	June 2012	2174-1A	Internal Controls & Compliance Issues - Other Compliance Issues	Not Implemented	12/31/2012	12/31/2012
Public Utlities Commission	Public Utilities Commission Department of Regulatory Agencies, Performance Audit, May 2012	June 2012	2174-1B	Oversight & Accountability - Program Oversight	Not Implemented	12/31/2012	12/31/2012
Public Utlities Commission	Public Utilities Commission Department of Regulatory Agencies, Performance Audit, May 2012	June 2012	2174-2A	Internal Controls & Compliance Issues - Travel & Official Functions	Not Implemented	6/29/2012	6/29/2012
Public Utlities Commission	Public Utilities Commission Department of Regulatory Agencies, Performance Audit, May 2012	June 2012	2174-2B	Internal Controls & Compliance Issues - Travel & Official Functions	Not Implemented	6/29/2012	6/29/2012

Department of Revenue

The Department of Revenue (the Department) has received 220 audit recommendations since January 2008. The Department agreed or partially agreed to 217 (99 percent) of the recommendations. The Department disagreed with the remaining three (1 percent) recommendations, and therefore does not intend to implement them. Of the 217 recommendations the Department agreed or partially agreed to, 102 (47 percent) were from financial audit reports, and 115 (53 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that 10 (10 percent) of the 102 financial audit recommendations that the Department agreed or partially agreed to are still outstanding.

Of the 10 outstanding recommendations, one is a significant deficiency, eight are deficiencies in internal control, and one is not classified because it is not an internal control issue.

These outstanding recommendations included information technology recommendations related to the GenTax and the Colorado State Titling and Registration Systems (CSTARS) systems. Other outstanding recommendations related to financial statement issues and cash funds at the Department.

The following table summarizes the outstanding recommendations by level of deficiency, recommendation category, and by how long the recommendations have been outstanding.

Department of Revenue Outstanding Financial Audit Recommendations As of June 30, 2012						
Recommendation Deficiency Classification	**Recommendation Category**	**Number of Years Outstanding**				**Total**
		1	**2**	**3**	**4**	
Significant Deficiency	Financial Statement	1	0	0	0	1
Sub-Total		**1**	**0**	**0**	**0**	**1**
Deficiency in Internal Control	Information Technology	0	7	0	0	7
	Financial Statement	0	1	0	0	1
Sub-Total		**0**	**8**	**0**	**0**	**8**
Not Classified – not an internal control issue	Cash Funds	0	0	0	1	1
Sub-Total		**0**	**0**	**0**	**1**	**1**
	TOTAL	**1**	**8**	**0**	**1**	**10**
Source: Office of the State Auditor's recommendation database.						

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 107 (93 percent) of the 115 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented, and eight (7 percent) are still outstanding.

These eight outstanding recommendations were included in the *Department of Revenue Tax Processing*, *Driver's License and Identification Card Security*, and *Division of Gaming* performance and/or IT audit reports. The outstanding recommendations related to issues with information system controls and implementation, and program administration.

Department of Revenue Implementation Status of Performance and/or IT Audit As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	115
Implemented	107
Outstanding	8
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Department of Revenue	Driver's License and Identification Card Security	June 2008	1912-7C	IT - Information System Controls	Partially Implemented	12/1/2008	6/30/2013
Department of Revenue	Driver's License and Identification Card Security	June 2008	1912-7D	IT - Information System Operations	Partially Implemented	12/1/2008	6/30/2013
Department of Revenue	Driver's License and Identification Card Security	June 2008	1912-8D	IT - Information System Controls	Partially Implemented	12/1/2008	12/31/2012
Department of Revenue	Department of Revenue, Tax Processing, Performance Audit, September 2011	September 2011	2157-1B	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2012	11/30/2012
Department of Revenue	Department of Revenue, Tax Processing, Performance Audit, September 2011	September 2011	2157-1C	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2012	11/30/2012
Department of Revenue	Department of Revenue, Tax Processing, Performance Audit, September 2011	September 2011	2157-2	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2012	11/30/2012
Division of Gaming	Division of Gaming, Department of Revenue, Performance Audit, October 2011	November 2011	2149-2A	IT -- Information System Analysis, Conversion, Migration, & Implementation	Partially Implemented	9/1/2012	12/31/2012
Division of Gaming	Division of Gaming, Department of Revenue, Performance Audit, October 2011	November 2011	2149-2B	IT -- Information System Operations	Partially Implemented	9/1/2012	12/31/2012

Department of State (Secretary of State)

The Department of State (the Department) has received 59 audit recommendations since January 2008. The Department agreed or partially agreed to 58 (98 percent) of the recommendations. The Department disagreed with the remaining recommendation, and therefore does not intend to implement it. Of the 58 recommendations the Department agreed or partially agreed to, 24 (41 percent) were from financial audit reports, and 34 (59 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that three (13 percent) of the 24 financial audit recommendations that the Department agreed or partially agreed to are still outstanding.

Of the three outstanding recommendations, two are deficiencies in internal control, and the other one is not classified as an internal control issue. These outstanding recommendations are related to financial statement issues and cash funds at the Department. There are no material weaknesses or significant deficiencies at the Department.

The following table summarizes the outstanding recommendations by level of deficiency, recommendation category, and by how long the recommendations have been outstanding.

Department of State (Secretary of State) Outstanding Financial Audit Recommendations As of June 30, 2012						
Recommendation Deficiency Classification	**Recommendation Category**	**Number of Years Outstanding**				**Total**
		1	**2**	**3**	**4**	
Deficiency in Internal Control	Financial Statement	0	2	0	0	2
Sub-Total		**0**	**2**	**0**	**0**	**2**
Not Classified – not an internal control issue	Cash Funds	0	1	0	0	1
Sub-Total		**0**	**1**	**0**	**0**	**1**
	TOTAL	**0**	**3**	**0**	**0**	**3**
Source: Office of the State Auditor's recommendation database.						

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that all 34 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Department of Transportation

The Department of Transportation (the Department) has received 153 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 153 recommendations the Department agreed or partially agreed to, 21 (14 percent) were from financial audit reports, and 132 (86 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 21 financial audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that 128 (97 percent) of the 132 performance and/or IT audit recommendations that the Department agreed or partially agreed to have been fully implemented and four are still outstanding.

These four outstanding recommendations were included in the *Motorcycle Operator Safety Training Program* and *SAP Information System* performance and/or IT audit reports. These outstanding recommendations related to issues with information system security, recipient and sub-recipient monitoring, and program oversight.

Department of Transportation Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	132
Implemented	128
Outstanding	4
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	**Audit Report Name**	**Date Report Released by LAC**	**Rec #**	**Sub-Category**	**Implementation Status**	**Original Implementation Date**	**Current Implementation Date**
Department of Transportation	SAP Information System, Department of Transportation, Information Technology Audit, June 2010	July 2010	2012-3B	IT -- Information System Security	Partially Implemented	3/1/2011	6/30/2013
Department of Transportation	Motorcycle Operator Safety Training Program, Department of Transportation, Performance Audit, September 2011	September 2011	2142-3A	Grant Management - Recipient & Sub-Recipient Monitoring	Partially Implemented	7/1/2012	7/1/2012
Department of Transportation	Motorcycle Operator Safety Training Program, Department of Transportation, Performance Audit, September 2011	September 2011	2142-4C	Grant Management - Recipient & Sub-Recipient Monitoring	Partially Implemented	7/1/2012	7/1/2012
Department of Transportation	Motorcycle Operator Safety Training Program, Department of Transportation, Performance Audit, September 2011	September 2011	2142-7B	Oversight & Accountability -- Program Oversight	Partially Implemented	3/1/2012	7/31/2012

Department of Treasury

The Department of Treasury (the Department) has received 35 audit recommendations since January 2008. The Department agreed or partially agreed to all of the recommendations. Of the 35 recommendations the Department agreed or partially agreed to, 31 (89 percent) were from financial audit reports, and four (11 percent) were from performance and or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 31 financial audit recommendations that the Department agreed or partially agreed to have been fully implemented.

Performance and/or IT Audit Recommendations

As of June 30, 2012, the Department reports that three (75 percent) of the four performance audit recommendations that the Department agreed or partially agreed to have been fully implemented, and one is still outstanding.

The outstanding recommendation was included in the *Treasury Investment Program* performance audit. This recommendation related to issues with program administration.

Department of Treasury Implementation Status of Performance and/or IT Audit Recommendations As of June 30, 2012	
Total Number of Recommendations Agreed or Partially Agreed To	4
Implemented	3
Outstanding	1
Source: Office of the State Auditor's recommendation database.	

All Performance and IT Audit Recommendations that Agencies Agreed to Implement, but Have Not Fully Implemented Implementation Status is Self-Reported by the Agency; it Has Not Been Audited by the OSA							
Agency	Audit Report Name	Date Report Released by LAC	Rec #	Sub-Category	Implementation Status	Original Implementation Date	Current Implementation Date
Department of Treasury	Treasury Investment Program, Performance Evaluation, June 2011, Department of Treasury	July 2011	2146-2	Oversight & Accountability - Program Administration	Partially Implemented	7/1/2012	6/30/2013

Great Outdoors Colorado

Great Outdoors Colorado (GOCO) has received six audit recommendations since January 2008. GOCO agreed or partially agreed to all of the recommendations. Of the six recommendations GOCO agreed or partially agreed to, four (67 percent) were from financial audit reports, and two (33 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all four financial audit recommendations that GOCO agreed or partially agreed to have been fully implemented.

Performance and/or IT Audit Recommendations

As of June 30, 2012, GOCO reports that the two performance and/or IT audit recommendations that GOCO agreed or partially agreed to have been fully implemented.

Pinnacol Assurance

Pinnacol Assurance (Pinnacol) has received 55 audit recommendations since January 2008. Pinnacol agreed or partially agreed to 54 (98 percent) of the recommendations. Pinnacol disagreed with the remaining recommendation, and therefore does not intend to implement it. Of the 54 recommendations Pinnacol agreed or partially agreed to, 26 (48 percent) were from financial audit reports, and 28 (52 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all 26 financial audit recommendations that Pinnacol agreed or partially agreed to have been fully implemented.

Performance and/or IT Audit Recommendations

As of June 30, 2012, Pinnacol reports that all 28 performance and/or IT audit recommendations that Pinnacol agreed or partially agreed to have been fully implemented.

Public Employees' Retirement Association

The Public Employees' Retirement Association (PERA) has received nine audit recommendations since January 2008. PERA agreed or partially agreed to all of the recommendations. Of the nine recommendations PERA agreed or partially agreed to, seven (78 percent) were from financial audit reports, and two (22 percent) were from performance and/or information technology (IT) audit reports.

Financial Audit Recommendations

As of June 30, 2012, the OSA's follow-up audit process determined that all seven financial audit recommendations that PERA agreed or partially agreed to have been fully implemented.

Performance and/or IT Audit Recommendations

As of June 30, 2012, PERA reports that the two performance and/or IT audit recommendations that PERA agreed or partially agreed to have been fully implemented.

Regional Transportation District

The Regional Transportation District (RTD) has received 41 audit recommendations since January 2008. RTD agreed or partially agreed to 40 (98 percent) of the recommendations. RTD disagreed with the remaining recommendation, and therefore does not intend to implement it. Of the 40 recommendations RTD agreed or partially agreed to, all were from performance and/or information technology (IT) audit reports.

Performance and/or IT Audit Recommendations

As of June 30, 2012, RTD reports that all 40 performance and/or IT audit recommendations that RTD agreed or partially agreed to have been fully implemented.