



Legislative Audit Committee

March 12, 2024

Minutes

The Legislative Audit Committee (LAC) convened a hearing on March 12, 2024, at 7:25 a.m. in the Old Supreme Court Chambers. Representative Lisa Frizell called the meeting to order. Roll was called with the following members present or excused:

Committee Members

Representative Gabe Evans (excused), Senator Rhonda Fields (arrived 8:12 a.m.), Representative William Lindstedt, Senator Dafna Michaelson Jenet, Senator Rod Pelton, Senator Kevin Van Winkle (excused.), Representative Andrew Boesenecker (Vice Chair), Representative Lisa Frizell (Chair)

The following Office of the State Auditor (OSA) staff attended:

OSA

Kerri L. Hunter, State Auditor; Marisa Edwards, Deputy State Auditor; Stephen Donohue, Ferminia Hebert

Other Attendees

Department of Labor and Employment

Laura Urbain, Deputy Controller

Kristin Corash, Vocational Rehabilitation Director

Kelly Folks, Employment & Training Director

James Newby, Operations Director – Workforce Development Programs

Department of Public Health and Environment

Erick Scheminske, Chief Operating Officer

Department of Public Safety

Kevin Klein, Director, Division of Homeland Security and Emergency Management

Tanya Olsen, Contoller

Eide Bailly LLP

Sara Kurtz, Partner

7:26 a.m.

State of Colorado, Statewide Single Audit, Fiscal Year Ended June 30, 2023

Ms. Edwards introduced self, staff, and contractor.

Mr. Klein (*Department of Public Safety*) introduced self and staff.

Ms. Kurtz (*Eide Bailly LLP*) presented the findings and recommendations.

Recommendation 2023-075 was reviewed, discussed, and agreed to by the Department of Public Safety (DPS).

Mr. Scheminske (*Department of Public Health and Environment*) introduced self.

Recommendation 2023-076 was reviewed, discussed, and agreed to by DPS.

Recommendation 2023-077 was reviewed and discussed. The Department of Public Health and Environment partially agreed to Part A of the recommendation, and agreed to Parts B and C.

Recommendation 2023-078 was reviewed, discussed, and agreed to by DPS.

Discussion ensued regarding federal reporting.

Ms. Edwards introduced staff.

Ms. Urbain (*Department of Labor and Employment*) introduced self and staff.

Ms. Hebert presented the findings and recommendations.

Recommendation 2023-023 was reviewed, discussed, and agreed to by the Department of Labor and Employment (CDLE).

Discussion ensued regarding terminology presented in the report.

Recommendation 2023-070 was reviewed, discussed, and agreed to by CDLE.

Discussion ensued regarding the Federal Funding Accountability and Transparency Act (FFATA).

Recommendation 2023-071 was reviewed, discussed, and agreed to by CDLE.

8:17 a.m.

Minutes

Representative Boesenecker made a motion to approve the February 27, 2024, LAC hearing minutes. Senator Michaelson Jenet seconded the motion, and the motion passed unanimously.

Proposed 2024 LAC Interim Calendar

The Committee was asked to review the Proposed 2024 LAC Interim Calendar and submit any changes prior to the March 26, 2024, LAC hearing.

8:19 a.m.

Other Business

Auditor Hunter provided an update on the request for a memorial tribute for a long-time staff member.

Hearing adjourned at 8:20 a.m.

Minutes submitted by:

Jayne Watson

Executive Assistant, Office of the State Auditor

