



**Legislative Audit Committee**  
**January 31, 2023**  
**Minutes**

The Legislative Audit Committee (LAC) convened a hearing on January 31, 2023, at 7:33 a.m. in the Colorado State Capitol, Old Supreme Court Chambers. Senator Robert Rodriguez called the meeting to order. Roll was called with the following members present:

**Committee Members**

Representative Andrew Boesenecker, Representative Gabe Evans, Senator Rhonda Fields (arrived 7:34 a.m.), Representative Dafna Michaelson Jenet, Senator Rod Pelton, Senator Kevin Van Winkle (remote and in-person), Representative Lisa Frizell (arrived 8:17 a.m.), Senator Robert Rodriguez (Chair)

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

**OSA**

Kerri L. Hunter, State Auditor; Michelle Colin, Deputy State Auditor; Jenny Atchley, Crystal Dorsey, Lynn Obremski

**Other Attendees**

Colorado Office of Economic Development and International Trade (OEDIT)

Eve Lieberman, Executive Director

Che Sheehan, Enterprise Zone Manager

Colorado State Fair Authority

Scott Stoller, General Manager

Department of Education

Danielle Ongart, Executive Director, Student Pathways Unit

Department of Human Services

Minna Castillo Cohen, Director, Office of Children, Youth and Families

Jessica Starr, Research Analysis & Data Unit Manager

Trevor Williams, Youth Services Administrator

Eide Bailly LLP

Kimberley Higgins, CPA, Partner

Janeen Hathcock, CPA, Senior Manager

7:33 a.m.

**Colorado State Fair Authority, Financial and Compliance Audit, Fiscal Years Ended June 30, 2022 and 2021**

Representative Michaelson Jenet made a motion to release the *Colorado State Fair Authority, Financial and Compliance Audit, Fiscal Years Ended June 30, 2022 and 2021*. Representative Boesenecker seconded the motion, and the motion passed unanimously.

Mr. Stoller (*Colorado State Fair Authority*) introduced self.

Ms. Dorsey introduced self, staff, and contractor.

Kimberley Higgins (*Eide Bailly LLP*) introduced contractor staff and presented an overview of the audit.

Recommendations 1 was reviewed, discussed, and agreed to by the Colorado State Fair Authority.

Discussion ensued regarding compliance with the revised GASB standards.

7:59 a.m.

**Minutes**

Representative Michaelson Jenet made a motion to approve the January 17, 2023, LAC hearing minutes. Representative Evans seconded the motion, and the motion passed unanimously.

**Colorado Office of Economic Development and International Trade, Enterprise Zone Annual Report, Fiscal Year 2021-2022**

Michelle Colin introduced self and presented introductory remarks.

Ms. Lieberman (*Colorado Office of Economic Development and International Trade*) introduced self and presented an overview of the report.

Mr. Sheehan (*Colorado Office of Economic Development and International Trade*) introduced self and presented an overview of business funding by the Colorado Office of Economic Development and International Trade (OEDIT).

Discussion ensued regarding funding for economically distressed communities.

8:12 a.m.

**Department of Education, Department of Human Services, Foster Care Education Initiative, Performance Audit, February 2022, Status Report**

Ms. Colin introduced staff.

Ms. Atchley presented an overview of the report.

Ms. Ongart (*Department of Education*) introduced self and presented the Department of Education portion of the status report.

Discussion ensued regarding possible areas for improvement in the foster youth programs, and the location of data related to the audit's recommendations.

Ms. Castillo Cohen introduced self and staff, and presented the Department of Human Services portion of the status report.

8:21 a.m.

**Colorado Department of Corrections Victim Services Unit Audit Request**

Ms. Colin presented an overview of the OSA research regarding the audit request for the *Colorado Department of Corrections Victim Services Unit Audit Request*.

Senator Fields provided additional background on the audit request.

Representative Frizell made a motion to approve the requested preliminary research time. Senator Fields seconded the motion. A roll call vote was conducted, and the motion passed 7 - 0, with one excused. The results were as follow:

Representative Boesenecker – Yes

Representative Evans – Yes

Senator Fields – Yes

Representative Michaelson Jenet – Excused

Senator Pelton – Yes

Senator Van Winkle – Yes

Representative Frizell – Yes

Senator Rodriguez - Yes

8:26 a.m.

**Reports Released Without a Hearing**

Representative Frizell made a motion to release the *Reports Released Without a Hearing*. Senator Fields seconded the motion, and the motion passed unanimously.

Ms. Dorsey presented an overview of the reports.

**Hearing adjourned at 8:28 a.m.**

Minutes submitted by:

Jayne Watson

Executive Assistant, Office of the State Auditor