

Report Highlights

Annual Report: Status of Audit Recommendations Not Fully Implemented as of June 30, 2023

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OFFICE OF THE STATE AUDITOR

C O L O R A D O

Conclusion

Over the 5-year period, July 2017 through June 2022, the Office of the State Auditor (OSA) made 1,360 audit recommendations to state agencies and other audited organizations (auditees). Auditees generally agreed with our recommendations and usually implemented them by the original implementation date set by auditees. However, as of June 30, 2023, auditees had not fully implemented 85 of the recommendations that they agreed to (6 percent), and about one-half of those recommendations are considered high priority due to their seriousness, or because they have been unimplemented for 3 years or more.

Key Facts

- For Fiscal Years 2018 through 2022 (July 2017 to June 2022), the OSA made a total of 1,360 recommendations to auditees through financial audits, performance audits, and information technology (IT) audits.
- Auditees agreed to implement 98 percent of all audit recommendations made by the OSA.
- Overall, as of June 30, 2023, auditees had implemented 94 percent of the audit recommendations that they agreed to implement.
- The percentage of unimplemented audit recommendations has decreased by 1 percent since June 30, 2022.
- Of the 85 unimplemented audit recommendations, the OSA has classified 35 of them (41 percent) as high priority due to the seriousness of the problems identified, and/or because they have been unimplemented for 3 years or more.

Background

- The OSA is an independent, nonpartisan Legislative Branch agency, with the mission to improve government for the people of Colorado.
- The OSA tracks the implementation status of all recommendations that it makes through its audits and performance evaluations of state agencies, public universities and colleges, and other political subdivisions and organizations, as required by statute.
- The purpose of this report is to provide transparency to policy makers, the public, and others responsible for holding state agencies and other audited organizations accountable for the recommendations that they have agreed to implement.
- The OSA determines the implementation status of recommendations by reviewing self-reported data from auditees and by conducting follow-up audit work as the OSA deems appropriate.