



Date: November 9, 2011

To: Members of the Joint Budget Committee

From: Dianne E. Ray, CPA, State Auditor

Re: Audit Recommendations Not Implemented and Recommendations
with Financial Impact

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 Legislative Audit Committee has asked that the Office of the State Auditor (OSA) provide you with the recommendations that have not been implemented and are past the implementation date provided by the agencies. Your budget briefing packet includes an appendix for each department with recommendations that have not been implemented.

Summary Information

Since January 2008, the OSA has made approximately 2,650 recommendations to state agencies. Of these 2,650 recommendations, agencies agreed to implement nearly 92 percent of the recommendations. Agencies partially agreed to implement another 7 percent of these recommendations. Agencies disagreed with slightly more than 1 percent of OSA recommendations. The following table provides more detail.

| Overall Agency Response to OSA Audit Recommendations January 2008 through July 2011 | | |
|------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------|
| Agency Response | Number of Recommendations¹ | Percentage |
| Agree | 2,430 | 92% |
| Partially Agree | 190 | 7% |
| Disagree | 30 | 1% |
| Total | 2,650 | 100% |

Source: Office of the State Auditor recommendation database.
¹The OSA tracks a recommendation with multiple sub-parts as multiple recommendations. For example, a recommendation with three sub-parts is tracked as three separate recommendations. Additionally, if a recommendation is made to two agencies, the recommendation is tracked as two separate recommendations.



We Set the Standard for Good Government

While acknowledging that agencies agree with the vast majority of our recommendations, the attached reports detail which recommendations agencies have agreed to implement but either have not implemented or have not fully implemented. The following table shows the number of recommendations that each agency has not fully implemented. Those recommendations originating in the annual Statewide Single Audit reports and not implemented may be repeated in subsequent years' reports.

| Agency Total by Report | | | | |
|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------|-------|
| Office of the State Auditor Recommendation Database | | | | |
| Agency | Recommendations | | | Total |
| | Not Fully Implemented in Subsequent Annual Statewide Single Audit | Agency Agreed to Implement But Implementation is Past Due | Agency Agreed to Implement But Has Only Partially Implemented | |
| Dept of Health Care Policy and Financing | 72 | 1 | - | 73 |
| Dept of Higher Education | | | | |
| CSU - Pueblo | 1 | - | - | 1 |
| College Assist | 1 | - | - | 1 |
| Dept of Human Services | 81 | - | - | 81 |
| Dept of Labor and Employment | 6 | - | - | 6 |
| Dept of Personnel & Administration | 5 | 6 | 2 | 13 |
| Dept of Public Safety | - | 2 | - | 2 |
| Dept of Revenue | 4 | - | - | 4 |
| Dept of State | 2 | - | - | 2 |
| Dept of Transportation | 6 | - | - | 6 |
| Governor's Office of Information Technology | 4 | - | - | 4 |
| Office of the State Treasurer | 1 | - | - | 1 |
| Judicial Branch | - | - | 1 | 1 |
| Total | 183 | 9 | 3 | 195 |

Source: Office of the State Auditor recommendation database.

As you can see from this table, there are three different ways the past-due recommendations are reported. The implementation of the recommendations originating from the Statewide Single Audit is audited annually. If the recommendation is not fully implemented, it is tracked in the subsequent year's Statewide Single Audit report and may be repeated. The second column in the table indicates the number of recommendations currently not fully implemented and originating in the Statewide Single Audit reports for Fiscal Years Ended June 30, 2007, 2008, or 2009. The recommendations originating from performance or IT audits are listed in the columns indicating that implementation is past due or that the recommendations have been only partially implemented. The implementation status of these recommendations is self-reported by the agencies.

Statewide Single Audit Report Recommendations

One of our concerns is the number of financial-based recommendations that are tracked and possibly repeated in the annual Statewide Single Audit report. Currently, 183 recommendations have not yet been sufficiently resolved from previous Statewide Single Audits. Of these 183 recommendations, 12 originated in the Fiscal Year 2007 Statewide Single Audit, 43 in the Fiscal Year 2008 Statewide Single Audit, and 128 in the Fiscal Year 2009 Statewide Single Audit. These data are shown in the following table.

| Statewide Single Audit Recommendations Not Implemented in the Fiscal Year Ended June 30, 2010 Audit Report | | | |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|
| Total | 2009 | 2008 | 2007 |
| 183 | 128 | 43 | 12 |
| Source: Office of the State Auditor's analysis based on the most recent (Fiscal Year Ended June 30, 2010) Statewide Single Audit. | | | |

In addition to these financial recommendations not having been implemented over multiple years, they have also been classified and tracked by severity of the finding. Financial findings relating to internal controls are classified as follows: material weakness (most severe), significant deficiency (moderate), and deficiency in internal control (least severe). Classifications of the 183 recommendations that have not been implemented are shown in the following table.

| Statewide Single Audit Recommendations Classification of Those Not Implemented in the Fiscal Year 2010 Audit Report | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Total | Material Weakness | Significant Deficiency | Deficiency in Internal Control | Not Internal Controls Finding |
| 183 | 25 | 59 | 97 | 2 |
| Source: Office of the State Auditor's analysis based on the most recent (Fiscal Year Ended June 30, 2010) Statewide Single Audit. | | | | |

Out of the 25 material weakness findings, 21 are at the Department of Health Care Policy and Financing, three are at the Department of Human Services, and one is at the Office of the State Treasurer.

Recommendations Conclusion

When considering the number of recommendations overall, agencies generally agree with our recommendations and usually implement them in a timely manner. However, these reports highlight those recommendations that are either past due or that the 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 an additional oversight tool.

Recommendations with Financial Impact

Several audit reports have been released since July 2011 that have potential financial impact. These are:

- *Evaluation of the Sustainability of the Colorado Financial Reporting System (COFRS)*, June 2011

Conclusion: COFRS is at significant risk of partial or complete failure and can no longer be supported by outside vendors or maintained by existing resources within the State. The Governor's budget request includes funds to begin the process to replace COFRS.

- *Colorado Lottery, Financial and Compliance Audit, June 30, 2011 and 2010*

Conclusion: Net lottery proceeds available for distribution, as a percentage of gross revenue, have been shrinking over the past 5 years, from 26.1 percent in Fiscal Year 2007 to 21.8 percent in Fiscal Year 2011. The Colorado Lottery agreed to "analyze game-related and overhead costs ensuring expenses do not outpace sales."

- *Department of Revenue Tax Processing Performance Audit*, September 2011

Conclusion: The tax pipeline involves highly inefficient and costly manual processes that could be improved with the implementation of newer and more sophisticated technology. We identified potential annual cost savings of \$574,000 for implementing new technology and updating processes in the tax pipeline, with an initial projected cost of \$2 million if the Department of Revenue assumes oversight of the process. The Department of Personnel & Administration did not have an estimate if it assumes oversight. We also identified \$1.5 million in potential annual cost savings if the Department of Revenue works with the General Assembly to require specific taxpayer groups to utilize e-filing.

- *Motorcycle Operator Safety Training (MOST) Program Performance Audit*, September 2011

Conclusion: The conditions that led to the creation of the MOST program have improved significantly in the last 20 years, which may make the program obsolete. Ending the MOST program would collectively save the State's motorcyclists about \$800,000 annually in additional motorcycle registration and endorsement fees that they would no longer have to pay.

- *Colorado State Veterans Nursing Homes, Department of Human Services, August 2011*

Conclusion: An outside marketing consultant duplicates the work of current state employees. The Department agreed to “collect and review data to ensure that Division accounting and marketing positions are not duplicative of the consulting contract.”

Other cost savings issues are identified in audits released by the Legislative Audit Committee in November 2011. We will continue to look for cost-savings components in future audits.

Office of the State Auditor Recommendations

Financial Recommendations Not Entirely Implemented As of Fiscal Year Ending June 30, 2010

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-----------------------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Office of the Governor | The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by: (a) implementing audit recommendations related to network security and user access communicated to OIT in 2006 under separate cover. | 4a | Deficiency in Internal Control | Not Implemented | July 2011 | 4a | Deficiency in Internal Control | Deferred | January 2010 | 4a | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2010 | | | | |
| Office of the Governor | The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by: (b) periodically reviewing Top Secret security parameters to ensure compliance with best practices and OIT security policies. | 4b | Deficiency in Internal Control | Not Implemented | October 2010 | 4b | Deficiency in Internal Control | Deferred | January 2010 | 4b | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2010 | | | | |
| Office of the Governor | The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by: (h) overseeing the activities of agency security administrators to ensure compliance with established information system controls and security policies and procedures. | 4h | Deficiency in Internal Control | Partially Implemented | February 2011 | 4h | Deficiency in Internal Control | Deferred | January 2010 | 4h | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2010 | | | | |
| Office of the Governor | The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by: (i) researching instances identified during this audit where user IDs for terminated employees were used after the date of termination and taking action as appropriate. | 4i | Deficiency in Internal Control | Partially Implemented | July 2011 | 4i | Deficiency in Internal Control | Deferred | January 2010 | 4i | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2010 | | | | |
| Department of Health Care Policy and Financing | Improve controls over the calculation of the Incurred But Not Reported expenditure estimate for Medicaid by: (a) implementing an independent review of the calculation, including the drug rebate amounts. | 7 | Significant Deficiency | Not Implemented | August 2011 | 4a | Significant Deficiency | N/A | Agree - original implementation date is July 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over the calculation of the Incurred But Not Reported expenditure estimate for Medicaid by: (b) continuing to annually evaluate the calculation methodology and modify it, if necessary, to ensure a more accurate estimate. | 7 | Significant Deficiency | Not Implemented | August 2011 | 4b | Significant Deficiency | N/A | Agree - original implementation date is August 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Improve internal controls over financial reporting process by: (a) creating and documenting the process for communicating financial adjustments to the accounting section and the Office of the State Controller. | 6a | Deficiency in Internal Control | Partially Implemented | August 2011 | 6a | Deficiency in Internal Control | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve internal controls over financial reporting process by: (b) providing training throughout the Department on this process. | 6b | Deficiency in Internal Control | Partially Implemented | August 2011 | 6b | Deficiency in Internal Control | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Follow established policies in completing performance plans and consider changing policies to be consistent with current practice. If changes are warranted, a revised policy should be issued and communicated to staff. | 8 | Deficiency in Internal Control | Not Implemented | Not provided by agency | 8 | Deficiency in Internal Control | N/A | Agree - original implementation date is April 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Establish and implement policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers. | 8 | Significant Deficiency | Not Implemented | October 2011 | 9 | Significant Deficiency | N/A | Agree - original implementation date is April 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over documentation in Medicaid case files to support eligibility by: (a) continuing to monitor counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations. | 63 | Significant Deficiency | Not Implemented | April 2011 | 53a | Material Weakness | N/A | Agree - original implementation date is from February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over documentation in Medicaid case files to support eligibility by: (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System (CBMS). | 63 | Significant Deficiency | Not Implemented | April 2011 | 53b | Material Weakness | N/A | Agree - original implementation date is from February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over Medicaid program eligibility determinations and data entry into the Colorado Benefits Management System (CBMS) by: (a) ensuring that county departments of human/social services and medical assistance sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process. | 60 | Material Weakness | Not Implemented | June 2011 | 54a | Material Weakness | N/A | Agree - original implementation date is from February through December 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|-------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Improve controls over Medicaid program eligibility determinations and data entry into the Colorado Benefits Management System (CBMS) by: (b) reviewing counties' and medical assistance sites' data input and monitoring their supervisory reviews. | 60 | Material Weakness | Not Implemented | June 2011 | 54b | Material Weakness | N/A | Agree - original implementation date is from February through December 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over Medicaid program eligibility determinations and data entry into the Colorado Benefits Management System (CBMS) by: (c) expanding the Medicaid training and technical assistance provided to counties and medical assistance sites to emphasize the issues identified. | 60 | Material Weakness | Partially Implemented | April 2011 | 54c | Material Weakness | N/A | Agree - original implementation date is from February through December 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure that county departments of human/social services and medical assistance sites are addressing Income, Eligibility, and Verification System data discrepancies within 45 days of receiving notification of a discrepancy, including discrepancies related to Department of Labor and Employment data, as required by federal regulations and in accordance with its state plan filed with the federal government. | 59 | Material Weakness | Not Implemented | July 2011 | 55 | Material Weakness | N/A | Agree - original implementation date is January 2011 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over eligibility of Medicaid providers by: (a) ensuring that the Medicaid Management Information System contains current licensing information for all Medicaid providers that are required to have a license. | 58 | Material Weakness | Partially Implemented | June 2011 | 56a | Material Weakness | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over eligibility of Medicaid providers by: (b) developing and implementing a process for verifying the current licensure of all providers that are required to have a license, including out-of-state providers. | 58 | Material Weakness | Not Implemented | June 2011 | 56b | Material Weakness | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over eligibility of Medicaid providers by: (c) ensuring that all providers have valid current provider participation agreements or contracts. | 58 | Material Weakness | Not Implemented | June 2011 | 56c | Material Weakness | N/A | Agree - original implementation date is November 2010 (interim) and July 2011 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over requests for federal funds through the American Recovery and Reinvestment Act (Recovery Act) by: (b) documenting written procedures and ensuring adequate review of federal draws and supporting information to ensure their accuracy. | 57b | Deficiency in Internal Control | Partially Implemented | August 2011 | 57b | Material Weakness | N/A | Agree - original implementation date is March 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Ensure that the Colorado Benefits Management System (CBMS) alerts are working as designed and that Medicaid eligibility is terminated in a timely manner, when appropriate, by: (a) correcting the CBMS problem related to the Transitional Medicaid program to ensure prompt termination of eligibility when a beneficiary does not submit a Transitional Benefits Report as required. | 55 | Material Weakness | Not Implemented | June 2011 | 58a | Material Weakness | N/A | Agree - original implementation date is March 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure that the Colorado Benefits Management System (CBMS) alerts are working as designed and that Medicaid eligibility is terminated in a timely manner, when appropriate, by: (b) ensuring that CBMS alerts are working as designed for all Medicaid programs that have specified time limitations for eligibility, such as the Medicaid Qualified Pregnant Woman program. | 55 | Material Weakness | Not Implemented | June 2011 | 58b | Material Weakness | N/A | Agree - original implementation date is January 2011 | | | | | | | | |
| Department of Health Care Policy and Financing | Reduce eligibility determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites by: (a) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements. | 63 | Significant Deficiency | Partially Implemented | April 2011 | 59a | Material Weakness | N/A | Agree - original implementation date is February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Reduce eligibility determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites by: (b) enforcing eligibility sites' supervisory review processes and corrective action plans by following up on problems identified through the Department's monitoring program and this audit. | 63 | Significant Deficiency | Not Implemented | April 2011 | 59b | Material Weakness | N/A | Agree - original implementation date is February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Reduce eligibility determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites by: (c) investigating the causes of the CBMS errors identified in the audit and modify CBMS as needed to correct them. | | | | | 59c | Material Weakness | N/A | Agree - original implementation date is February 2010 through December 2013 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Ensure that all county departments of human/social services and medical assistance sites have access to Income, Eligibility, and Verification System (IEVS) data and address any discrepancies, including those related to Department of Labor and Employment data, as required by state regulations. Additionally, the Department should incorporate IEVS requirements within the CBHP program's state plan and within the Department rules for this program. | 59 | Material Weakness | Not Implemented | January 2012 | 60 | Material Weakness | N/A | Partially agree - implementation date is January 2011 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over the Children's Basic Health Plan (CBHP) program data entry into CBMS by: (a) ensuring that county departments of human/social services and medical assistance sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process. | 62a | Deficiency in Internal Control | Partially Implemented | March 2011 | 62a | Significant Deficiency | N/A | Agree - original implementation date is February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over the Children's Basic Health Plan (CBHP) program data entry into CBMS by: (b) reviewing counties' and medical assistance sites' data input and monitoring their supervisory reviews. | 62b | Deficiency in Internal Control | Partially Implemented | March 2011 | 62b | Significant Deficiency | N/A | Agree - original implementation date is February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over the Children's Basic Health Plan (CBHP) program data entry into CBMS by: (c) expanding the CBHP training and technical assistance provided to counties and medical assistance sites to emphasize the issues identified, such as CBMS income calculations. | 62c | Deficiency in Internal Control | Partially Implemented | March 2011 | 62c | Significant Deficiency | N/A | Agree - original implementation date is February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure compliance with federal regulations governing Medicaid and the Children's Basic Health Plan (CBHP) programs by: (a) ensuring that all Medicaid applications include the citizenship and identity documentation required by the Deficit Reduction Act (DRA) prior to approving or denying eligibility for Medicaid. | 67 | Deficiency in Internal Control | Partially Implemented | January 2011 | 63a | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure compliance with federal regulations governing Medicaid and the Children's Basic Health Plan (CBHP) programs by: (b) maintaining DRA documentation received with Medicaid applications in CBHP case files. | 67 | Deficiency in Internal Control | Partially Implemented | January 2011 | 63b | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2010 through December 2013 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Ensure that all program processing requirements for Medicaid and Children's Basic Health Plan (CBHP) eligibility are met by: (a) using existing mechanisms, such as CBMS reports and the Monitoring and Quality Unit, to identify all cases, including long-term care cases, which exceed processing guidelines. | 64 | Significant Deficiency | Not Implemented | June 2011 | 64a | Significant Deficiency | N/A | Agree - original implementation date is February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure that all program processing requirements for Medicaid and Children's Basic Health Plan (CBHP) eligibility are met by: (b) working with county departments of human/social services and Medical Assistance sites to improve the application processing timeliness by offering technical assistance that focuses on the cause of untimely processing to ensure that new cases and redeterminations for Medicaid and for the CBHP program are processed within state and federal guidelines. | 64 | Significant Deficiency | Partially Implemented | June 2011 | 64b | Significant Deficiency | N/A | Agree - original implementation date is February 2010 through December 2013 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by: (a) completing its review of the methodology used to calculate and report family planning expenditures and developing and implementing written policies and procedures for the methodology. | 61 | Material Weakness | Partially Implemented | August 2011 | 65a | Material Weakness | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by: (c) maintaining all supporting documentation used for the calculation of the family planning expenditures. | 61 | Material Weakness | Not Implemented | August 2011 | 65c | Material Weakness | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by: (d) ensuring that supervisors review the data used, calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government. | 61 | Material Weakness | Not Implemented | August 2011 | 65d | Material Weakness | N/A | Agree - original implementation date is June 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by: (e) ensuring all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures. | 61 | Material Weakness | Not Implemented | August 2011 | 65e | Material Weakness | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over payments to laboratory providers for the Medicaid program by: (a) ensuring that MMIS edits necessary for accepting complete certification information from providers are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements. | 57 | Material Weakness | Partially Implemented | July 2011 | 66a | Material Weakness | N/A | Agree - original implementation date is July 2011 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over payments to laboratory providers for the Medicaid program by: (b) until system edits can be completed, establishing an alternative method to verify that only providers with CLIA certification are receiving payment through the Medicaid program. | 57 | Material Weakness | Not Implemented | July 2011 | 66b | Material Weakness | N/A | Agree - original implementation date is December 2009 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over payments to laboratory providers for the Medicaid program by: (c) identifying and recovering any payments erroneously made to laboratories that were not CLIA-certified. | 57 | Material Weakness | Not Implemented | December 2011 | 66c | Material Weakness | N/A | Agree - original implementation date is March 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over occupational and physical therapy claims processed through the Medicaid Management Information System by working with Affiliated Computer Services, Inc., and policy staff to ensure that the resolution text related to these claims is consistent with Department policy, including the requirement to receive authorization prior to processing these claims when the annual service limit has been reached. | 66 | Significant Deficiency | Not Implemented | June 2011 | 67 | Significant Deficiency | N/A | Agree - original implementation date is December 2009 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over expenditures by strengthening its supervisory review process to ensure the accuracy of expenditure allocations among Medicaid, the Children's Basic Health Plan, and the Old Age Pension program, and request reimbursement for the \$22,000 in federal funds identified in the audit. | 69 | Deficiency in Internal Control | Not Implemented | February 2011 | 72 | Deficiency in Internal Control | N/A | Agree - original implementation date is April 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including: (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users. | 73a | Deficiency in Internal Control | Not Implemented | December 2010 | 73a | Deficiency in Internal Control | N/A | Agree - original implementation date is March 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including: (b) establishing a written procedure that HCPF IT security staff follow when MMIS access is requested. | 73b | Deficiency in Internal Control | Not Implemented | December 2010 | 73b | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including: (c) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls. | 73c | Deficiency in Internal Control | Not Implemented | December 2010 | 73c | Deficiency in Internal Control | N/A | Agree - original implementation date is May 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including: (d) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users, including comparing active MMIS users to termination information contained in the Colorado Personnel Payroll System and requiring business managers to annually verify the accuracy and relevance of access levels belonging to the MMIS users they supervise. | 73d | Deficiency in Internal Control | Not Implemented | December 2010 | 73d | Deficiency in Internal Control | N/A | Agree - original implementation date is May 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including: (e) strengthening the configuration of the MMIS operating system by implementing the recommendations made under separate cover. | 73e | Deficiency in Internal Control | Partially Implemented | December 2010 | 73e | Deficiency in Internal Control | N/A | Agree - original implementation date is February 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve monitoring of and communication with Medicaid durable medical equipment and supplies providers by: (b) developing uniform standards for providers to follow for the purchase and billing of new and used equipment and related-party purchases and referrals. | 77b | Deficiency in Internal Control | Partially Implemented | March 2011 | 77b | Deficiency in Internal Control | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve oversight of Medicaid laboratory and radiology providers by: (a) performing periodic clinical reviews, preferably on-site, of laboratory and radiology providers to assess whether providers comply with the six criteria established in state regulations related to laboratory and radiology services. | 78a | Deficiency in Internal Control | Partially Implemented | Spring 2011 | 78a | Deficiency in Internal Control | N/A | Partially agree - implementation date is ongoing | | | | | | | | |
| Department of Health Care Policy and Financing | Improve oversight of Medicaid laboratory and radiology providers by: (b) periodically reviewing laboratory and radiology claims to ensure that it has not double paid for the technical and professional components of these services. | 78b | Deficiency in Internal Control | Partially Implemented | Spring 2011 | 78b | Deficiency in Internal Control | N/A | Agree - original implementation date is October 2009 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by: (a) improving written guidance to direct Single Entry Point (SEP) agencies on all aspects of the intake, functional assessment, and service planning processes, including how case managers should document information in the Benefits Utilization System. | 81a | Deficiency in Internal Control | Partially Implemented | June 2011 | 81a | Significant Deficiency | N/A | Agree - original implementation date is October 2009 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by: (b) modifying State Medicaid Rules to more clearly define how to score functioning when the individual uses an assistive device, and making appropriate corresponding changes to the Department's functional assessment instrument. | 81b | Deficiency in Internal Control | Not Implemented | June 2011 | 81b | Significant Deficiency | N/A | Agree - original implementation date is October 2009 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by: (c) strengthening its state-sponsored training by making standard core training courses available to all SEP agencies. | 81c | Deficiency in Internal Control | Not Implemented | June 2011 | 81c | Significant Deficiency | N/A | Agree - original implementation date is October 2009 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by: (d) setting minimum standards for SEP agencies' quality assurance and case file review practices. Standards should include steps for measuring inter-rater reliability of functional assessment scoring and for systematically compiling, reporting, and addressing the results of the case file reviews. | 81d | Deficiency in Internal Control | Not Implemented | June 2011 | 81d | Significant Deficiency | N/A | Agree - original implementation date is October 2009 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by: (a) providing clear and consistent written guidance to Single Entry Point (SEP) agencies regarding how the timeliness of the functional assessment and other processes will be measured. | 82a | Deficiency in Internal Control | Partially Implemented | June 2011 | 82a | Deficiency in Internal Control | N/A | Agree - original implementation date is October 2009 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|---------------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by: (b) making improvements to the Benefits Utilization System to capture all dates necessary to evaluate the timeliness of SEP agencies' intake and functional assessment processes. | 82b | Deficiency in Internal Control | Partially Implemented | December 2010 | 82b | Deficiency in Internal Control | N/A | Agree - original implementation date is December 2009 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by: (d) making changes to weekly reports in CBMS to identify all pending Medicaid long-term care applications that exceed required processing time frames and compile summary statistics on the timely processing of Medicaid applications by county and statewide. | 64 | Significant Deficiency | Not Implemented | Spring 2011 | 82d | Deficiency in Internal Control | N/A | Contingent upon funding and joint prioritization | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by: (e) working with the disability determination contractor and county departments of human/social services to investigate and address the underlying factors contributing to delays in transmitting disability applications. | 64 | Significant Deficiency | Partially Implemented | Spring 2011 | 82e | Deficiency in Internal Control | N/A | Agree - original implementation date is starting in June 2009 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by: (f) capturing and analyzing data on an ongoing basis to monitor and evaluate how long it takes eligible individuals to gain access to Medicaid long-term care services from the time they first enter the system. | 82f | Deficiency in Internal Control | Partially Implemented | December 2010 | 82f | Deficiency in Internal Control | N/A | Agree - original implementation date is October 2010 | | | | | | | | |
| Department of Health Care Policy and Financing | Ensure that reports submitted to the federal government regarding the Home and Community Based Services (HCBS) waivers are accurate and complete by: (a) developing procedures to review the accuracy of CMS-372 reports and the underlying data prior to submitting the reports to CMS. | 83a | Deficiency in Internal Control | Not Implemented | October 2010 | 83a | Deficiency in Internal Control | N/A | Agree - original implementation date is June 2009 | | | | | | | | |
| Department of Health Care Policy and Financing | Improve controls over updating Medicaid provider licenses in the Medicaid Management Information System (MMIS) by: (a) ensuring that all Medicaid providers required to have a license have current license information entered into MMIS. | 58 | Material Weakness | Not Implemented | June 2011 | 56a | Material Weakness | Not Implemented | June 2010 | 64a | Material Weakness | N/A | Agree - original implementation date is June 2009 | | | | |
| Department of Health Care Policy and Financing | Improve controls over updating Medicaid provider licenses in the Medicaid Management Information System (MMIS) by: (b) continuing to develop and implement a plan to automate the process for updating licenses for providers participating in the Medicaid program. | 58 | Material Weakness | Not Implemented | June 2011 | 85 | Material Weakness | Deferred | June 2010 | 64b | Material Weakness | N/A | Agree - original implementation date is December 2010 | | | | |
| Department of Health Care Policy and Financing | Improve controls over updating Medicaid provider licenses in the Medicaid Management Information System (MMIS) by: (c) developing a process for obtaining all current licenses for all out-of-state providers. | 58 | Material Weakness | Not Implemented | June 2011 | 56c | Material Weakness | Not Implemented | July 2011 | 64c | Material Weakness | N/A | Agree - original implementation date is June 2009 | | | | |
| Department of Health Care Policy and Financing | Improve the Medicaid Eligibility Quality Control (MEQC) system by: (a) ensuring that county departments of human/social services and Medical Assistance sites respond to findings and that corrective action plans adequately address deficiencies identified. | 60a | Deficiency in Internal Control | Partially Implemented | January 2011 | 60a | Deficiency in Internal Control | Partially Implemented | No new implementation date provided | 60a | Material Weakness | N/A | Agree - Implemented and ongoing | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|---------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Improve the Medicaid Eligibility Quality Control (MEQC) system by: (c) ensuring that pilot program reporting requirements are met. | 60c | Deficiency in Internal Control | Partially Implemented | January 2011 | 60c | Deficiency in Internal Control | Partially Implemented | No new implementation date provided | 60c | Material Weakness | N/A | Agree - Implemented | | | | |
| Department of Health Care Policy and Financing | Improve controls over subrecipient monitoring for the Medicaid and the Children's Health Insurance programs by: (c) requiring all subrecipients with federal expenditures of \$500,000 or more within a fiscal year to provide annual audits performed in accordance with Circular A-133 requirements. | 62 | Significant Deficiency | Not Implemented | July 2011 | 62c | Deficiency in Internal Control | Not Implemented | No new implementation date provided | 62c | Material Weakness | N/A | Agree - original implementation date is June 2009 | | | | |
| Department of Health Care Policy and Financing | Improve its oversight of certifications required for nursing facilities and intermediate care facilities for the mentally retarded (ICF/MR) by: (a) maintaining written notification of the Department of Public Health and Environment recommendations to certify or terminate certifications, to document compliance with the interagency agreement. | 65a | Deficiency in Internal Control | Partially Implemented | June 2011 | 65a | Deficiency in Internal Control | Partially Implemented | No new implementation date provided | 65a | Significant Deficiency | N/A | Agree - Implemented | | | | |
| Department of Health Care Policy and Financing | Improve its oversight of certifications required for nursing facilities and intermediate care facilities for the mentally retarded (ICF/MR) by: (b) developing and implementing a certification tracking mechanism to monitor and document recommendations for certifications and terminations of certifications. | 65b | Deficiency in Internal Control | Partially Implemented | June 2011 | 65b | Deficiency in Internal Control | Partially Implemented | No new implementation date provided | 65b | Significant Deficiency | N/A | Agree - Implemented | | | | |
| Department of Health Care Policy and Financing | Reduce eligibility-determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites. Specifically, the Department should: (b) expand CBHP training and technical assistance provided to eligibility sites to target the key issues identified through the Department's monitoring program. | 68b | Deficiency in Internal Control | Partially Implemented | March 2011 | 68b | Deficiency in Internal Control | Partially Implemented | September 2010 | 68b | Deficiency in Internal Control | N/A | Agree - implementation date is ongoing | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Reduce eligibility-determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites. Specifically, the Department should: (c) require eligibility sites to improve their quality/supervisory review processes to ensure that workers correctly enter data into CBMS and review and approve CBHP eligibility determinations. | 68c | Deficiency in Internal Control | Partially Implemented | March 2011 | 68c | Deficiency in Internal Control | Partially Implemented | September 2010 | 68c | Deficiency in Internal Control | N/A | Agree - original implementation date is June 2009 | | | | |
| Department of Health Care Policy and Financing | Improve its monitoring of application processing for the Children's Basic Health Plan (CBHP) by eligibility sites to ensure eligibility decisions are made timely, in accordance with federal and state rules and guidelines. Specifically, the Department should: (b) work with the eligibility sites to investigate the underlying factors contributing to processing delays, including the reasons CBHP applications, supporting documentation, or enrollment fees have not been entered or processed in CBMS. | 69b | Deficiency in Internal Control | Partially Implemented | September 2010 | 69b | Deficiency in Internal Control | Partially Implemented | September 2010 | 69b | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2009 | | | | |
| Department of Health Care Policy and Financing | Improve its monitoring of application processing for the Children's Basic Health Plan (CBHP) by eligibility sites to ensure eligibility decisions are made timely, in accordance with federal and state rules and guidelines. Specifically, the Department should: (c) further target training and technical assistance to address the underlying problems of late processing. | 69c | Deficiency in Internal Control | Partially Implemented | September 2010 | 69c | Deficiency in Internal Control | Partially Implemented | September 2010 | 69c | Deficiency in Internal Control | N/A | Agree - original implementation date is January 2009 | | | | |
| Department of Health Care Policy and Financing | Improve its monitoring of application processing for the Children's Basic Health Plan (CBHP) by eligibility sites to ensure eligibility decisions are made timely, in accordance with federal and state rules and guidelines. Specifically, the Department should: (d) consider the costs and benefits of expanding the eligibility and enrollment contract on either a permanent or temporary basis to reduce backlogs at the eligibility sites. | 69c | Deficiency in Internal Control | Not Implemented | July 2010 | 69d | Deficiency in Internal Control | Deferred | July 2009 | 69d | Deficiency in Internal Control | N/A | Agree - original implementation date is July 2009 | | | | |
| Department of Health Care Policy and Financing | Improve the redetermination process and improve retention for the Children's Basic Health Plan program by: (a) routinely calculating program retention rates and analyzing data on program retention. | 70a | Deficiency in Internal Control | Partially Implemented | June 2011 | 70a | Deficiency in Internal Control | Partially Implemented | December 2009 | 70a | Deficiency in Internal Control | N/A | Agree - original implementation date is July 2008 | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|--------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|--------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Health Care Policy and Financing | Improve the redetermination process and improve retention for the Children's Basic Health Plan program by: (c) beginning to send reminders to families regarding the submission of their redetermination applications as soon as possible. | 70c | Deficiency in Internal Control | Not Implemented | The Dept is no longer pursuing the recommendation; no revised implementation date given | 70c | Deficiency in Internal Control | Not Implemented | March 2010 | 70c | Deficiency in Internal Control | N/A | Agree - original implementation date is May 2009 | | | | |
| Department of Health Care Policy and Financing | Ensure ineligible women and children are properly and timely disenrolled from the Children's Basic Health Plan (CBHP) program. Specifically, the Department should: (b) strengthen efforts to ensure that, until the planned changes to CBMS and the Medicaid Management Information System (MMIS) are fully implemented and working properly, participants are disenrolled from CBHP as soon as their eligibility ends. | 71b | Deficiency in Internal Control | Partially Implemented | June 2012 | 71b | Deficiency in Internal Control | Partially Implemented | June 2012 | 71b | Significant Deficiency | N/A | Agree - original implementation date is September 2008 | | | | |
| Department of Higher Education - Colorado State University - Pueblo | Develop policies and procedures to help ensure that institutionally scheduled breaks are excluded from its calculation of amount earned for the return of Title IV funds for students who have withdrawn and have been recipients of Title IV grant or loan assistance. | 70 | Deficiency in Internal Control | Partially Implemented | August 2010 | 87 | Deficiency in Internal Control | N/A | Agree - original implementation date is September 2009 | | | | | | | | |
| Department of Higher Education - Colorado Student Loan Program dba College Assist | Establish procedures to periodically test the accuracy and completeness of the default aversion rebate reports from Nelnet Guarantor Solutions (NGS) to ensure the proper functioning of the new system. | 77 | Significant Deficiency | Partially Implemented | January 2011 | 98 | Significant Deficiency | N/A | Agree - original implementation date is January 2010 | | | | | | | | |
| Department of Human Services | The Division of Facilities Management should address statutory compliance issues and strengthen controls over the rental of state-owned surplus facilities by: (c) instituting periodic secondary reviews of all leases of State-owned property, to ensure that they are current, documented on the approved Office of the State Architect lease agreement, clearly describe the property to be rented, and are properly authorized. | 11c | Deficiency in Internal Control | Not Implemented | March 2011 | 11c | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|---------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | The Division of Facilities Management should address statutory compliance issues and strengthen controls over the rental of state-owned surplus facilities by: (d) renegotiating any leases found after review to be inadequately documented, authorized, expired, or out of compliance. | 11d | Deficiency in Internal Control | Partially Implemented | March 2011 | 11d | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Human Services | Ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by: (a) developing a procedure by which to reconcile the County Financial Management System (CFMS) and COFRS data each month. | 13b | Significant Deficiency | Not Implemented | June 2012 | 13a | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Human Services | Ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by: (b) assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process. | 13c | Significant Deficiency | Not Implemented | June 2012 | 13b | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Human Services | Ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by: (c) reconciling the CFMS and COFRS accounts of the reimbursement due the counties at the end of Fiscal Year 2009 and making the necessary adjustments. | 13a | Significant Deficiency | Not Implemented | June 2012 | 13c | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Human Services | Improve controls over financial reporting for Medicare Part D revenue and receivables at the Fort Logan and Pueblo Mental Health Institutes by ensuring monthly and fiscal year-end reconciliations are performed on the Part D revenue and related accounts receivable balances in COFRS to billings from the pharmacy subsystem, and making adjustments as appropriate. | 15 | Significant Deficiency | Partially Implemented | January 2011 | 14 | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|---------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Improve controls over financial reporting of revenue and receivables at the Fitzsimons, Florence, Rifle, and Trinidad nursing homes operated by the Department by implementing and formally documenting a reconciliation process in which monthly and fiscal year-end reconciliations are performed on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system, and making adjustments as appropriate. | 18 | Deficiency in Internal Control | Not Implemented | November 2010 | 15 | Deficiency in Internal Control | N/A | Agree - original implementation date is February 2010 | | | | | | | | |
| Department of Human Services | Improve controls over the payroll process by ensuring that time sheets are certified within the timeframes specified in Department policy and are maintained and available for review. | 14d | Significant Deficiency | Not Implemented | March 2011 | 16 | Significant Deficiency | N/A | Agree - original implementation date is April 2010 | | | | | | | | |
| Department of Human Services | Improve controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by: (a) continuing to ensure that the staff who prepare the exhibits receive adequate training each year on exhibit preparation. | 101a | Significant Deficiency | Partially Implemented | September 2011 | 17a | Significant Deficiency | N/A | Agree - original implementation date is August 2010 | | | | | | | | |
| Department of Human Services | Improve controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by: (b) continuing to conduct secondary reviews of exhibits, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibits. | 101b | Significant Deficiency | Partially Implemented | September 2011 | 17b | Significant Deficiency | N/A | Agree - original implementation date is August 2010 | | | | | | | | |
| Department of Human Services | Improve controls over the processing and deposit of background check payments to ensure that the payments are deposited with the State Treasurer in accordance with State Fiscal Rules. | 20 | Deficiency in Internal Control | Not Implemented | February 2011 | 18 | Deficiency in Internal Control | N/A | Agree - original implementation date is March 2010 | | | | | | | | |
| Department of Human Services | Establish adequate controls over benefit authorization and issuance data for the cash programs by: (a) performing routine and comprehensive reconciliations among the Colorado Benefits Management System (CBMS), CFMS, the State's Electronic Benefits Transfer service provider, and COFRS to ensure that financial information is accurately and completely recorded. | 21 | Deficiency in Internal Control | Partially Implemented | September 2012 | 19a | Significant Deficiency | Deferred | June 2010 | 8a | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|---------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Establish adequate controls over benefit authorization and issuance data for the cash programs by: (b) ensuring that all reconciliations are reviewed by knowledgeable personnel not involved in preparing the reconciliations. | 21 | Deficiency in Internal Control | Partially Implemented | September 2012 | 19b | Significant Deficiency | Deferred | June 2010 | 8b | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | |
| Department of Human Services | Establish adequate controls over benefit authorization and issuance data for the cash programs by: (c) making any necessary adjustments in a timely manner to the appropriate systems. | 21 | Deficiency in Internal Control | Partially Implemented | September 2012 | 19c | Significant Deficiency | Deferred | June 2010 | 8c | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | |
| Department of Human Services | Continue to work with the county departments of human/social services to ensure the accuracy of SNAP/Food Assistance program eligibility determinations and benefits by: (a) monitoring the counties' maintenance of case file documentation, data entry, and follow up on Income, Eligibility, and Verification System (IEVS) discrepancies. | 78 | Material Weakness | Partially Implemented | Ongoing | 100a | Material Weakness | N/A | Implemented and ongoing | | | | | | | | |
| Department of Human Services | Continue to work with the county departments of human/social services to ensure the accuracy of SNAP/Food Assistance program eligibility determinations and benefits by: (b) ensuring that county review reports are provided to the counties within 60 days of completing the review and that corrective action plans are obtained from the counties within 30 days of the report. | 78 | Material Weakness | Partially Implemented | Ongoing | 100b | Material Weakness | N/A | Implemented and ongoing | | | | | | | | |
| Department of Human Services | Continue to work with the counties to ensure that applications for SNAP/Food Assistance benefits are processed within federal and state requirements. | 101 | Deficiency in Internal Control | Partially Implemented | September 2012 | 101 | Significant Deficiency | N/A | Implemented and ongoing | | | | | | | | |
| Department of Human Services | Continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Temporary Aid for Needy Families/Colorado Works (TANF) program by monitoring and reviewing counties' case file documentation and data entry. | 98 | Deficiency in Internal Control | Partially Implemented | Ongoing | 102 | Deficiency in Internal Control | N/A | Implemented and ongoing | | | | | | | | |
| Department of Human Services | Improve controls over the Child Support Enforcement program by: (c) ensuring that counties enforce medical support obligations by using the National Medical Support Notice, where appropriate. | 97 | Significant Deficiency | Partially Implemented | June 2011 | 103c | Significant Deficiency | N/A | Agree - implemented | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Strengthen controls over the reporting process for the federal Social Services Block Grant by: (a) ensuring staff preparing reports are adequately trained on the reporting requirements. | 102 | Deficiency in Internal Control | Partially Implemented | No implementation date provided | 104a | Significant Deficiency | N/A | Agree - original implementation date is June 2009 | | | | | | | | |
| Department of Human Services | Strengthen controls over the reporting process for the federal Social Services Block Grant by: (b) ensuring that reports are reviewed by a supervisor prior to being submitted. | 102 | Deficiency in Internal Control | Partially Implemented | No implementation date provided | 104b | Significant Deficiency | N/A | Agree - original implementation date is June 2009 | | | | | | | | |
| Department of Human Services | Strengthen controls over the reporting process for the federal Social Services Block Grant by: (c) correcting and resubmitting the 2008 "Post-Expenditure Report" to the federal awarding agency. | 102 | Deficiency in Internal Control | Partially Implemented | No implementation date provided | 104c | Significant Deficiency | N/A | Agree - original implementation date is June 2009 | | | | | | | | |
| Department of Human Services | Strengthen controls over case file documentation for the Title IV-E Adoption Assistance program by using training and monitoring programs to ensure that county case workers are aware of all eligibility requirements of the Adoption Assistance program and maintain all required documentation in the case files. | 95 | Significant Deficiency | Not Implemented | January 2011 | 106 | Deficiency in Internal Control | N/A | Partially agree - original implementation date is January 2010 | | | | | | | | |
| Department of Human Services | Ensure through continued monitoring and training that the counties are obtaining and maintaining in the case files all the documents required to demonstrate families' eligibility for Child Care and Development Program Cluster subsidies under the Colorado Child Care Assistance Program. | 81 | Significant Deficiency | Not Implemented | January 2011 | 107 | Deficiency in Internal Control | N/A | Agree - original implementation date is October 2009 with full implementation by November 2010 | | | | | | | | |
| Department of Human Services | Improve the review of the Colorado Child Care Assistance Program provider attendance records by county departments of human/social services by: (a) providing guidance to the counties on how to select samples of providers' attendance sheets for review. | 84 | Significant Deficiency | Partially Implemented | March 2011 | 111a | Significant Deficiency | N/A | Agree - original implementation date is May 2010 | | | | | | | | |
| Department of Human Services | Improve oversight of quality initiative spending for Colorado Child Care Assistance Program by county departments of human/social services by: (b) requiring counties to institute formal grant processes for distributing quality initiative funds to child care providers and reviewing the counties' grant processes to ensure that counties distribute and monitor funds appropriately. | 86 | Significant Deficiency | Not Implemented | November 2010 | 112b | Significant Deficiency | N/A | Agree - original implementation date is January 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------|----------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|--------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Improve controls over the preparation of the Exhibit K and supporting documentation by: (b) ensuring adequate supervisory review of the Exhibit K and supporting documentation. | 101 | Significant Deficiency | Partially Implemented | September 2011 | 113b | Significant Deficiency | N/A | Agree - original implementation date is September 2010 | | | | | | | | |
| Department of Human Services | Improve controls over the preparation of the Exhibit K and supporting documentation by: (c) continuing to provide training to staff who prepare the Exhibit K and the supporting documentation. | 101 | Significant Deficiency | Partially Implemented | September 2011 | 113c | Significant Deficiency | N/A | Agree - original implementation date is September 2010 | | | | | | | | |
| Department of Human Services | Improve controls over administrative foster care funds expended by child placement agencies (CPAs) by: (a) evaluating the substance of the relationship between counties and CPAs based on OMB Circular A-133 criteria and concluding on whether CPAs should be considered vendors or subrecipients. | 89 | Significant Deficiency | Not Implemented | The agency disagrees with the recommendation | 117a | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Human Services | Improve controls over administrative foster care funds expended by child placement agencies (CPAs) by: (b) implementing requirements for audits of CPAs in accordance with the determination suggested in part "a" of the recommendation. | 89 | Significant Deficiency | Not Implemented | The agency disagrees with the recommendation | 117b | Significant Deficiency | N/A | Agree - original implementation date is September 2010 | | | | | | | | |
| Department of Human Services | Improve controls over administrative foster care funds expended by child placement agencies (CPAs) by: (c) establishing procedures to review the CPA audits and follow up on any findings identified. | 89 | Significant Deficiency | Not Implemented | The agency disagrees with the recommendation | 117c | Significant Deficiency | N/A | Agree - original implementation date is May 2010 | | | | | | | | |
| Department of Human Services | Improve controls over administrative foster care funds expended by child placement agencies (CPAs) by: (d) evaluating options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds. | 89 | Significant Deficiency | Not Implemented | The agency disagrees with the recommendation | 117d | Significant Deficiency | N/A | Agree - original implementation date is May 2010 | | | | | | | | |
| Department of Human Services | Ensure that county departments of human/social services pay foster care rates that reflect the foster child's level of care and service needs by: (a) continuing working with counties to develop and implement a validated, statewide level-of-care assessment tool. | 87 | Significant Deficiency | Partially Implemented | The agency disagrees with the recommendation | 118a | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------|----------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|----------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Ensure that county departments of human/social services pay foster care rates that reflect the foster child's level of care and service needs by: (b) updating the Trails system to include fields for recording the child's level of care and requiring counties to include this information in Trails whenever they enter new provider rates. | 87 | Significant Deficiency | Not Implemented | The agency disagrees with the recommendation | 118b | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Human Services | Ensure that county departments of human/social services pay foster care rates that reflect the foster child's level of care and service needs by: (c) conducting periodic file reviews at counties and analysis of actual rates paid by counties to ensure they are using level-of-care tools to assist with setting and negotiating appropriate foster care rates. | 87 | Significant Deficiency | Not Implemented | The agency disagrees with the recommendation | 118c | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Human Services | Improve internal controls over purchasing cards by: (a) continuing to train approving officials and cardholders on their responsibilities to ensure compliance with Department policy and imposing consequences for policy violations. | 16 | Significant Deficiency | Partially Implemented | December 2011 | 120a | Significant Deficiency | N/A | Agree - original implementation date is April 2010 | | | | | | | | |
| Department of Human Services | Improve internal controls over purchasing cards by: (b) updating all written purchasing card policies to indicate that recurring, automatic charges and payments are prohibited purchases, clearly communicating this requirement to all card holders, and ensuring that all established automatic payments currently being processed are identified and deactivated by the cardholders. | 16 | Significant Deficiency | Partially Implemented | June 2011 | 120b | Significant Deficiency | N/A | Agree - original implementation date is April 2010 | | | | | | | | |
| Department of Human Services | Improve internal controls over purchasing cards by: (c) utilizing the automated violation tracking system's reporting function to monitor the results of the Department's internal purchasing card audits and ensuring the actions taken by approving authorities in response to cardholder violations are adequate. | 16 | Significant Deficiency | Partially Implemented | June 2011 | 120c | Significant Deficiency | N/A | Agree - original implementation date is April 2010 | | | | | | | | |
| Department of Human Services | Improve internal controls over purchasing cards by: (d) ensuring purchasing card accounts are closed in a timely manner upon employee termination. | 16 | Significant Deficiency | Partially Implemented | June 2011 | 120d | Significant Deficiency | N/A | Agree - original implementation date is April 2010 | | | | | | | | |
| Department of Human Services | Improve internal controls over purchasing cards by: (e) coding all procurement card purchases accurately in COFRS. | 16 | Significant Deficiency | Partially Implemented | June 2011 | 120e | Significant Deficiency | N/A | Agree - original implementation date is April 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Strengthen controls over travel expenditures by: (a) ensuring that employees and supervisors are consistent in their compliance with existing State and Department travel policies, through continuing periodic training and enforcement. | 121a | Deficiency in Internal Control | Partially Implemented | May 2011 | 121a | Significant Deficiency | N/A | Agree - original implementation date is February 2010 | | | | | | | | |
| Department of Human Services | Strengthen controls over travel expenditures by: (b) recovering identified overpayments from employees. | 121b | Deficiency in Internal Control | Partially Implemented | May 2011 | 121b | Significant Deficiency | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Human Services | Strengthen controls over travel expenditures by: (c) considering using its internal audit function to conduct periodic reviews to ensure compliance with State Fiscal Rules and Department policies over travel. | 121c | Deficiency in Internal Control | Partially Implemented | May 2011 | 121c | Significant Deficiency | N/A | Agree - original implementation date is February 2010 | | | | | | | | |
| Department of Human Services | Strengthen its controls over the telecommunications payment process by ensuring that all divisions and programs perform monthly reviews of their telecommunications bills in the Telecommunications Financial Management System and submit signed certifications and any identified errors to Central Accounting. | 19 | Deficiency in Internal Control | Not Implemented | January 2011 | 122 | Deficiency in Internal Control | N/A | Agree - original implementation date is April 2010 | | | | | | | | |
| Department of Human Services | Improve general computer controls over Trails and the Child Care Automated Tracking System (CHATS) by: (a) hardening system configuration settings for Trails as recommended under separate cover. | 125a | Deficiency in Internal Control | Not Implemented | December 2010 | 125a | Deficiency in Internal Control | N/A | Agree - original implementation date is May 2010 | | | | | | | | |
| Department of Human Services | Improve general computer controls over Trails and the Child Care Automated Tracking System (CHATS) by: (b) promptly removing user access for terminated employees and strengthening procedures to ensure that employee termination notifications are initiated and acted upon in a timely manner. | 125b | Deficiency in Internal Control | Not Implemented | December 2010 | 125b | Deficiency in Internal Control | N/A | Agree - original implementation date is May 2010 | | | | | | | | |
| Department of Human Services | Improve general computer controls over Trails and the Child Care Automated Tracking System (CHATS) by: (c) requiring supervisors to annually verify the accuracy and relevance of user access for the employees they supervise. | 125c | Deficiency in Internal Control | Not Implemented | December 2010 | 125c | Deficiency in Internal Control | N/A | Agree - original implementation date is May 2010 | | | | | | | | |
| Department of Human Services | Improve general computer controls over Trails and the Child Care Automated Tracking System (CHATS) by: (e) implementing password parameters that comply with State Cyber Security Policies. | 125e | Deficiency in Internal Control | Partially Implemented | December 2010 | 125e | Deficiency in Internal Control | N/A | Agree - original implementation date is November 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------|------------------------------------------|---------------------------------------------------------------------------|--------------------------------|--------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | The Division for Developmental Disabilities should improve controls to ensure service plan documentation is sufficient to support the service request and subsequent payments. Specifically, the Department should work with the Department of Health Care Policy and Financing to: (c) eliminate duplicate data entry of service requests in the CCMS and BUS systems by automatically populating the service request in CCMS from the service plan information contained in the BUS system. | 126c | Deficiency in Internal Control | Not Implemented | 2012 | 126c | Deficiency in Internal Control | N/A | Agree - original implementation date is October 2009 | | | | | | | | |
| Department of Human Services | The Division for Developmental Disabilities should improve its processes for reviewing service requests to ensure that an adequate basis exists for its approval and denial decisions and that clients are treated equitably. Specifically, the Department should: (b) implement an automated mechanism to track data on the number of reviews conducted, the number of and reasons for denials and reductions in service, and the number of service requests that are re-submitted and re-reviewed. | 128b | Deficiency in Internal Control | Not Implemented | No implementation date provided | 128b | Deficiency in Internal Control | N/A | Agency to re-evaluate resources annually; no implementation date provided | | | | | | | | |
| Department of Human Services | The Division for Developmental Disabilities should improve its processes for reviewing service requests to ensure that an adequate basis exists for its approval and denial decisions and that clients are treated equitably. Specifically, the Department should: (d) develop a process for supervisory review of service request reviews. | 128d | Deficiency in Internal Control | Not Implemented | August 2010 | 128d | Deficiency in Internal Control | N/A | Agree - original implementation date is December 2009 | | | | | | | | |
| Department of Human Services | The Division for Developmental Disabilities should establish mechanisms for monitoring the implementation and operation of appropriate fiscal controls to ensure accountability for services and payments. Specifically, the Department should: (a) develop and issue a comprehensive, written policy and procedures manual for CCBs and update the manual on a routine basis. | 132a | Deficiency in Internal Control | Not Implemented | June 2011 | 132a | Deficiency in Internal Control | N/A | Agree - original implementation date is December 2009 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------|------------------------------------------|---------------------------------------------------------------------------|--------------------------------|--------------------------|-------------------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|--------------------------------------------------------|---------------------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | The Division for Developmental Disabilities should establish mechanisms for monitoring the implementation and operation of appropriate fiscal controls to ensure accountability for services and payments. Specifically, the Department should: (b) provide training on the policy and procedures manual to the CCBs. | 132b | Deficiency in Internal Control | Not Implemented | June 2011 | 132b | Deficiency in Internal Control | N/A | Agree - original implementation date is December 2009 | | | | | | | | |
| Department of Human Services | Take immediate steps to correct the system problems related to inappropriate restoration payments and enforcement of sanctions in the Colorado Benefits Management System to lessen the risk of errors in benefit payments. | 79 | Significant Deficiency | Partially Implemented | June 2011 | 133 | Material Weakness | Deferred | December 2009 | 86 | Material Weakness | N/A | Agree - original implementation date is December 2009 | | | | |
| Department of Human Services | Ensure that SNAP/Food Stamps redeterminations and Change Report Forms are processed within federal and state guidelines, as applicable. | 78 | Material Weakness | Not Implemented | Ongoing | 134 | Material Weakness | Deferred | December 2009 | 87 | Material Weakness | N/A | Agree - original implementation date is December 2009 | | | | |
| Department of Human Services | Strengthen controls over the Low Income Energy Assistance Program (LEAP) program by: (a) ensuring that eligibility is determined in a timely manner and vendors are contacted when required. | 92 | Significant Deficiency | Partially Implemented | September 2010 | 135a | Significant Deficiency | Deferred | September 2009 | 89a | Significant Deficiency | N/A | Agree - original implementation date is September 2009 | | | | |
| Department of Human Services | Strengthen controls over the Low Income Energy Assistance Program (LEAP) program by: (b) ensuring that required documentation is obtained to support LEAP eligibility, benefit determination, and Estimated Home Heating Cost changes by performing a periodic review of case files. | 92 | Significant Deficiency | Partially Implemented | September 2010 | 135b | Significant Deficiency | Deferred | September 2009 | 89b | Significant Deficiency | N/A | Agree - original implementation date is September 2009 | | | | |
| Department of Human Services | Strengthen controls over the Low Income Energy Assistance Program (LEAP) program by: (c) strengthening supervisory review process over data entry by instituting an effective supervisory review process. | 92 | Significant Deficiency | Partially Implemented | September 2010 | 135c | Significant Deficiency | Deferred | September 2009 | 89c | Significant Deficiency | N/A | Agree - original implementation date is September 2009 | | | | |
| Department of Human Services | Improve controls related to manual overrides of Colorado Child Care Assistance Program eligibility determinations within the Child Care Automated Tracking System (CHATS) by: (b) requiring that the counties establish supervisory review and approval for all overrides. | 82 | Significant Deficiency | Not Implemented | March 2011 | 136b | Significant Deficiency | Deferred | July 2009 | 95b | Significant Deficiency | N/A | Agree - original implementation date is July 2009 | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|-----------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Improve controls related to manual overrides of Colorado Child Care Assistance Program eligibility determinations within the Child Care Automated Tracking System (CHATS) by: (c) ensuring county case managers and supervisors are adequately trained in proper procedures for overrides. | 82 | Significant Deficiency | Not Implemented | March 2011 | 136c | Significant Deficiency | Deferred | July 2009 | 95c | Significant Deficiency | N/A | Agree - original implementation date is July 2009 | | | | |
| Department of Human Services | Improve controls related to manual overrides of Colorado Child Care Assistance Program eligibility determinations within the Child Care Automated Tracking System (CHATS) by: (d) building automatic supervisory review, approval, and reporting capabilities into the CHATS replacement system. | 82 | Significant Deficiency | Not Implemented | March 2011 | 136d | Significant Deficiency | Deferred | August 2010 | 95d | Significant Deficiency | N/A | Agree - original implementation date is August 2010 | | | | |
| Department of Human Services | Ensure that county departments of human/social services properly authorize child care for Colorado Child Care Assistance Program (CCCAP) participants by: (c) improving its monitoring of the counties' CCCAP operations by revising its county case file review process to include developing a risk-based approach that reviews those counties that manage larger CCCAP caseloads and determines why counties make errors. | 83 | Significant Deficiency | Not Implemented | March 2011 | 137c | Significant Deficiency | Deferred | July 2009 | 96 | Significant Deficiency | N/A | Agree - original implementation date is July 2009 | | | | |
| Department of Human Services | Ensure that county departments of human/social services properly authorize child care for Colorado Child Care Assistance Program (CCCAP) participants by: (d) requiring that counties submit corrective action plans to address problems identified in part "c" and following up on these plans as appropriate. | 83 | Significant Deficiency | Not Implemented | March 2011 | 137d | Significant Deficiency | Deferred | July 2009 | 96 | Significant Deficiency | N/A | Agree - original implementation date is July 2009 | | | | |
| Department of Human Services | Improve the review of Colorado Child Care Assistance Program provider attendance records by county departments of human/social services by: (a) verifying that counties are conducting the reviews in accordance with Department regulations during the Department's monitoring reviews. | 84 | Significant Deficiency | Partially Implemented | March 2011 | 138a | Significant Deficiency | Deferred | July 2009 | 98a | Significant Deficiency | N/A | Agree - original implementation date is July 2009 | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Improve its oversight of county-owned child care providers to ensure an arm's-length bargaining relationship between counties and their county-owned providers and to provide assurance that Colorado Child Care Assistance Program payments are reasonable and necessary by: (a) reviewing and approving all rates negotiated between the county department of human/social services and the county-owned provider. | 85 | Significant Deficiency | Not Implemented | November 2010 | 139a | Significant Deficiency | Deferred | July 2009 | 99a | Significant Deficiency | N/A | Agree - original implementation date is July 2009 | | | | |
| Department of Human Services | Improve information for evaluating county administrative and case management costs in the child welfare allocation model by: (a) working with counties to identify and evaluate options for using or modifying existing systems to improve cost information. | 88 | Significant Deficiency | Partially Implemented | July 2012 | 140a | Significant Deficiency | Deferred | October 2009 | 103a | Significant Deficiency | Deferred | October 2009 | 103a | Significant Deficiency | N/A | Agree - original implementation date is October 2009 |
| Department of Human Services | Strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by: (e) performing periodic reviews of EBT users, in conjunction with the counties, to ensure terminated users are identified and access levels for current employees remain appropriate. | 16e | Deficiency in Internal Control | Not Implemented | August 2010 | 16e | Deficiency in Internal Control | Not Implemented | April 2010 | 16e | Deficiency in Internal Control | N/A | Agree - original implementation date is October 2010 | | | | |
| Department of Human Services | The Department of Health Care Policy and Financing and Department of Human Services should improve controls over CBMS user access by: (c) reviewing existing CBMS users and removing all unnecessary incompatible profiles. | 91c | Deficiency in Internal Control | Not Implemented | December 2010 | 91c | Deficiency in Internal Control | Deferred | December 2009 | 91c | Deficiency in Internal Control | N/A | Agree - original implementation date is December 2009 | | | | |
| Department of Human Services | The Department of Health Care Policy and Financing and Department of Human Services should improve controls over CBMS user access by: (d) implementing a process to periodically review and certify the appropriateness of CBMS user access levels. | 91d | Deficiency in Internal Control | Not Implemented | December 2010 | 91d | Deficiency in Internal Control | Deferred | August 2009 | 91d | Deficiency in Internal Control | N/A | Agree - original implementation date is August 2009 | | | | |
| Department of Human Services | Improve the accuracy and completeness of eligibility determinations for the Colorado Child Care Assistance Program (CCCAP) made by county departments of human/social services by: (d) strengthening the Department's and counties' monitoring and supervisory review systems as outlined in Recommendation No. 97 in the 2008 report. | 94d | Deficiency in Internal Control | Not Implemented | December 2010 | 94d | Deficiency in Internal Control | Deferred | July 2009 | 94d | Deficiency in Internal Control | N/A | Agree - original implementation date is July 2009 | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------|----------------------------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------|------------------------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Improve its oversight of the foster parent certification process by: (a) requiring county departments of human/social services and child placement agencies to conduct periodic (e.g., annual) desk audits of their certified foster parents to ensure that the parents meet all applicable requirements and that their qualifications are documented in their files. | 95a | Deficiency in Internal Control | Partially Implemented | September 2010 | 95a | Deficiency in Internal Control | Partially Implemented | The agency did not provide a revised implementation date | 95a | Deficiency in Internal Control | Partially Implemented | June 2009 | 95a | Deficiency in Internal Control | N/A | Agree - original implementation date is July 2008 |
| Department of Human Services | Improve its oversight of the foster parent certification process by: (b) developing and applying sanctions when the Department finds discrepancies between county and child placement agency (CPA) attestations and actual foster parent qualifications. | 95b | Deficiency in Internal Control | Partially Implemented | September 2010 | 95b | Deficiency in Internal Control | Not Implemented | June 2010 | 95b | Deficiency in Internal Control | Deferred | July 2008 | 95b | Deficiency in Internal Control | N/A | Agree - original implementation date is July 2008 |
| Department of Human Services | Improve its oversight of the foster parent certification process by: (d) working with county departments of human/social services to develop a solution for providing relevant child information to foster parents without violating confidentiality requirements. | 95d | Deficiency in Internal Control | Partially Implemented | October 2010 | 95d | Deficiency in Internal Control | Partially Implemented | The agency did not provide a revised implementation date | 95d | Deficiency in Internal Control | Deferred | October 2008 | 95d | Deficiency in Internal Control | N/A | Agree - original implementation date is October 2008 |
| Department of Human Services | Increase monitoring and oversight of Core Services programs provided by county departments of human/social services to ensure counties provide these services only to families with children at risk of out-of-home placement. Specifically, the Department should: (b) develop written policies to impose fiscal sanctions and/or require repayment of funds from county departments of human/social services for cases in which Core Services eligibility has not been adequately documented. | 100b | Finding not classified; not an internal control related issue | Partially Implemented | September 2010 | 100b | Finding not classified; not an internal control related issue | Not Implemented | May 2010 | 100b | Finding not classified; not an internal control related issue | Not Implemented | July 2009 | 100b | Finding not classified; not an internal control related issue | N/A | Agree - original implementation date is July 2008 |
| Department of Human Services | Increase monitoring and oversight of Core Services programs provided by county departments of human/social services to ensure counties provide these services only to families with children at risk of out-of-home placement. Specifically, the Department should: (c) provide training and technical assistance to the counties to ensure that counties understand how to document eligibility for Core Services and that counties are aware of available Department sanctions if documentation is not sufficient. | 100c | Finding not classified; not an internal control related issue | Partially Implemented | September 2010 | 100c | Finding not classified; not an internal control related issue | Partially Implemented | May 2010 | 100c | Finding not classified; not an internal control related issue | Partially Implemented | July 2009 | 100c | Finding not classified; not an internal control related issue | N/A | Agree - original implementation date is July 2008 |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|----------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|----------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Improve accountability for child welfare expenditures and foster care rates to ensure funds are used cost-effectively by: (a) analyzing the foster care rates being paid to providers, including county-certified providers, against provider costs and benchmark information on a periodic (e.g., annual) basis to determine if the rates being paid by county departments of human/social services are reasonable. | 101a | Deficiency in Internal Control | Partially Implemented | September 2010 | 101a | Deficiency in Internal Control | Partially Implemented | March 2010 | 101a | Significant Deficiency | Deferred | July 2008 | 101a | Significant Deficiency | N/A | Partially agree - original implementation date is July 2008 |
| Department of Human Services | Improve accountability for child welfare expenditures and foster care rates to ensure funds are used cost-effectively by: (d) identifying and considering implementing alternative rate-setting methodologies that rely on objective cost data, such as benchmarks on child care and administrative costs, to pay for foster care services. | 101d | Deficiency in Internal Control | Partially Implemented | The agency did not provide a revised implementation date | 101d | Deficiency in Internal Control | Partially Implemented | The agency did not provide a revised implementation date | 101d | Significant Deficiency | Deferred | December 2008 | 101d | Significant Deficiency | N/A | Partially agree - original implementation date is December 2008 |
| Department of Human Services | Ensure it is claiming Title IV-E-eligible reimbursements for foster care appropriately by: (b) ensuring Department staff and county departments of human/social services record and classify case management services in accordance with the direction provided by DHHS in Part (a). | 104b | Deficiency in Internal Control | Partially Implemented | January 2011 | 104b | Deficiency in Internal Control | Partially Implemented | Summer 2010 | 104b | Significant Deficiency | Deferred | December 2008 | 104b | Significant Deficiency | N/A | Partially agree - original implementation date is December 2008 |
| Department of Human Services | Ensure it is claiming Title IV-E-eligible reimbursements for foster care appropriately by: (c) implementing procedures for verifying that counties are entering rate information into Trails accurately, including bed reservation rates, and for ensuring that payments to counties reflect adjustments for any federal funds claimed incorrectly for reimbursement under Title IV-E. | 104c | Deficiency in Internal Control | Partially Implemented | October 2010 | 104c | Deficiency in Internal Control | Not Implemented | March 2010 | 104c | Significant Deficiency | Deferred | December 2008 | 104c | Significant Deficiency | N/A | Partially agree - original implementation date is December 2008 |
| Department of Human Services | Ensure that CPAs pass along the correct child maintenance payments received from county departments of human/social services to foster parents by: (a) implementing routine, periodic reviews of the payments made from CPAs to foster parents to ensure that they match the payments received from counties. | 90a | Deficiency in Internal Control | Partially Implemented | January 2011 | 106a | Deficiency in Internal Control | Partially Implemented | May 2010 | 106a | Significant Deficiency | Deferred | October 2008 | 106a | Significant Deficiency | N/A | Partially agree - original implementation date is October 2008 |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|-----------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|----------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|-------------------------------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Human Services | Ensure that CPAs pass along the correct child maintenance payments received from county departments of human/social services to foster parents by: (b) following up on identified over- or underpayments to foster parents to determine why the incorrect payments were made and to require that counties and CPAs rectify all incorrect payments. | 90b | Deficiency in Internal Control | Not Implemented | The agency disagrees with this part of the recommendation | 106b | Deficiency in Internal Control | Not Implemented | The agency did not provide a revised implementation date | 106b | Significant Deficiency | Deferred | July 2008 | 106b | Significant Deficiency | N/A | Partially agree - original implementation date is July 2008 |
| Department of Labor and Employment | Improve information technology controls over the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS) by: (b) developing and implementing a written procedure for granting user access to CUBS and CATS. | 27 | Significant Deficiency | Partially Implemented | December 2010 | 25b | Significant Deficiency | N/A | Agree - original implementation date is March 2010 | | | | | | | | |
| Department of Labor and Employment | Improve controls over reporting federal expenditures and the preparation of the Exhibit K by: (a) developing formal, written procedures for preparing the Exhibit K and supporting documentation. | 105 | Significant Deficiency | Not Implemented | January 2011 | 141a | Significant Deficiency | N/A | Agree - original implementation date is September 2010 | | | | | | | | |
| Department of Labor and Employment | Improve controls over reporting federal expenditures and the preparation of the Exhibit K by: (b) ensuring adequate documented supervisory review of the Exhibit K and supporting documentation. | 105 | Significant Deficiency | Not Implemented | January 2011 | 141b | Significant Deficiency | N/A | Agree - original implementation date is September 2010 | | | | | | | | |
| Department of Labor and Employment | Improve controls over federal reporting by: (a) instituting a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation. | 104 | Significant Deficiency | Partially Implemented | January 2011 | 144a | Significant Deficiency | N/A | Agree - original implementation date is March 2010 | | | | | | | | |
| Department of Labor and Employment | Improve controls over federal reporting by: (b) correcting the carry forward balances in the Employment and Training Administration 227 report. | 104 | Significant Deficiency | Partially Implemented | January 2011 | 144b | Significant Deficiency | N/A | Implemented and ongoing | | | | | | | | |
| Department of Labor and Employment | Improve controls over federal reporting by: (c) maintaining supporting documentation of the edit checks and verification process used in preparing the Employment and Training Administration 9001 and 9091 reports as required by federal requirements. | 104 | Significant Deficiency | Partially Implemented | January 2011 | 144c | Significant Deficiency | N/A | Implemented and ongoing | | | | | | | | |
| Department of Personnel & Administration | Improve its internal controls over capital assets by: (a) ensuring that useful lives are accurately applied when calculating the accounting gain or loss on the disposal of vehicles. | 28a | Deficiency in Internal Control | Partially Implemented | Ongoing | 28a | Significant Deficiency | N/A | Ongoing | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Personnel & Administration | Improve its internal controls over capital assets by: (b) investigating and resolving differences identified during the reconciliation process to ensure that Colorado Automotive Reporting System (CARS) and COFRS data are accurate and that necessary adjustments are made. | 28b | Deficiency in Internal Control | Partially Implemented | Ongoing | 28b | Significant Deficiency | N/A | Ongoing | | | | | | | | |
| Department of Personnel & Administration | Improve its internal controls over capital assets by: (c) ensuring that vehicle sale losses and depreciation expense are accurately recorded in COFRS. | 28c | Deficiency in Internal Control | Partially Implemented | Ongoing | 28c | Significant Deficiency | N/A | Ongoing | | | | | | | | |
| Department of Personnel & Administration | Improve its internal controls over payroll by: (a) strengthening its secondary review process over the monthly payroll reconciliations. | 30a | Deficiency in Internal Control | Partially Implemented | July 2010 | 30a | Deficiency in Internal Control | N/A | Agree - original implementation date is July 2010 | | | | | | | | |
| Department of Personnel & Administration | Strengthen overall accounting controls by: (b) ensuring that adequate supervisory reviews are in place and documented for all accounting functions. | 32b | Deficiency in Internal Control | Partially Implemented | June 2010 | 32b | Deficiency in Internal Control | N/A | Agree - original implementation date is June 2010 | | | | | | | | |
| Department of Revenue | Strengthen its internal controls over the processing of severance tax returns by: (b) ensuring that severance tax processes and procedures are followed. | 33 | Deficiency in Internal Control | Not Implemented | January 2011 | 37b | Significant Deficiency | N/A | Agree - original implementation date is December 2009 | | | | | | | | |
| Department of Revenue | Strengthen its information systems controls over the Income Tax, Revenue Accounting, and Severance Tax Systems related to network configuration and management, application development and change management, and user access management by: (e) requiring management to perform a periodic review of source code changes to ensure that only authorized and appropriate changes are implemented into production. | 44e | Deficiency in Internal Control | Partially Implemented | June 2011 | 44e | Deficiency in Internal Control | Partially Implemented | June 2012 | 44e | Significant Deficiency | N/A | Agree - original implementation date is June 2009 | | | | |
| Department of Revenue | Strengthen its information systems controls over the Income Tax, Revenue Accounting, and Severance Tax Systems related to network configuration and management, application development and change management, and user access management by: (f) developing and implementing a formalized user access management program, including periodically producing and reviewing a list of current system users and linking the human resources and user access management functions. | 44f | Deficiency in Internal Control | Partially Implemented | August 2012 | 44f | Deficiency in Internal Control | Deferred | December 2009 | 44f | Significant Deficiency | N/A | Agree - original implementation date is December 2009 | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|-------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------|-----------------------|---------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Revenue | Improve controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by strengthening its review process over exhibits to include an in-depth, detailed review of all supporting documentation used to prepare the exhibits. | 48 | Deficiency in Internal Control | Partially Implemented | September 2011 | 48 | Deficiency in Internal Control | Partially Implemented | September 2010 | 48 | Deficiency in Internal Control | N/A | Agree - original implementation date is June 2009 | | | | |
| Department of State | Strengthen its controls over travel and bingo hall investigation expenditures by: (a) verifying that travel expenditures are allowable, properly supported, submitted timely, and coded correctly in COFRS. | 45 | Deficiency in Internal Control | Not Implemented | April 2011 | 46a | Deficiency in Internal Control | N/A | Agree - original implementation date is July 2009 | | | | | | | | |
| Department of State | Strengthen its controls over travel and bingo hall investigation expenditures by: (b) ensuring that supervisors thoroughly review travel expenditure requests and resolve any problems before approving reimbursements. | 45 | Deficiency in Internal Control | Not Implemented | April 2011 | 46b | Deficiency in Internal Control | N/A | Agree - implemented | | | | | | | | |
| Office of the State Treasurer | Implement procedures for monitoring counties' compliance with the earmarking requirements of the federal Secure Payments for States and Counties Containing Federal Lands program. | 107 | Material Weakness | Not Implemented | January 2011 | 149 | Material Weakness | N/A | Partially agree - original implementation date is June 2010 | | | | | | | | |
| Department of Transportation | Strengthen its controls over local agency receivables, revenue, and deferred revenue by: (a) ensuring that supervisory reviews of accounts receivable are adequate to identify and correct errors in a timely manner. | 51a | Deficiency in Internal Control | Partially Implemented | September 2011 | 51a | Significant Deficiency | N/A | Partially agree - original implementation date is June 2010 | | | | | | | | |
| Department of Transportation | Strengthen its controls over local agency receivables, revenue, and deferred revenue by: (b) completing the research on the seven confirmations from local agencies who disputed their account balances and making adjustments as appropriate. | 51b | Deficiency in Internal Control | Partially Implemented | September 2011 | 51b | Significant Deficiency | N/A | Partially agree - original implementation date is June 2010 | | | | | | | | |
| Department of Transportation | Strengthen its controls over local agency receivables, revenue, and deferred revenue by: (c) following up with local agencies on a regular and timely basis regarding outstanding balances owed to the State and providing sufficient detail to the local agencies that supports the outstanding balance. | 51c | Deficiency in Internal Control | Partially Implemented | September 2011 | 51c | Significant Deficiency | N/A | Partially agree - original implementation date is June 2010 | | | | | | | | |

| Agency | Recommendation | Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970 | | | | Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901 | | | |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|-------------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------|
| | | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition | Rec Number | Finding Classification | Implementation Status | Implementation Date or Disposition |
| Department of Transportation | Strengthen its controls over local agency receivables, revenue, and deferred revenue by: (d) considering the need for an allowance for outstanding balances that are 60 days or more in arrears. | 51d | Deficiency in Internal Control | Partially Implemented | September 2011 | 51d | Significant Deficiency | N/A | Partially agree - original implementation date is June 2010 | | | | | | | | |
| Department of Transportation | Strengthen its controls over local agency receivables, revenue, and deferred revenue by: (e) ensuring that SAP operates as intended when processing transactions related to accounts receivable and that all system errors are addressed. | 51e | Deficiency in Internal Control | Partially Implemented | September 2011 | 51e | Significant Deficiency | N/A | Partially agree - original implementation date is June 2010 | | | | | | | | |
| Department of Transportation | Track subrecipient activity based on payments made to subrecipients in each current year and obtain audits from subrecipients that have \$500,000 or more in federal funds as required by OMB Circular A-133. | 108 | Significant Deficiency | Partially Implemented | September 2011 | 150 | Significant Deficiency | Deferred | December 2009 | 109 | Significant Deficiency | N/A | Agree - original implementation date is December 2009 | | | | |



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to Implement But Are Past Due

| Agency | Date Audit Released by LAC | | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | Agency Comments from Status Report |
|----------------------------------------------|----------------------------|------|------------------------------|------------------|-----------------|---------------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Health Care Policy & Financing | 2008 | June | Children's Basic Health Plan | 1844-14b | Agree | 2009 | June | The Department of Health Care Policy and Financing should ensure it has adequate and accurate information to effectively manage CBHP by: | b. Establishing data collection and analysis processes to meet the identified needs. | Not Implemented | Self-Reported by Agency | 2011 October | <p>Oct 2011 - This recommendation remains in progress. The Department has defined reporting requirements for new reports to be generated out of CBMS by Deloitte, a contractor for OIT. The implementation of the change request remains pending. Due to competing priorities, including requirements issued in the recent CBMS lawsuit, this change request has been delayed by OIT. This is on the 18-month calendar; OIT has given no timeline for implementation.</p> <p>Mar 2011 - The implementation of this recommendation is in progress. Children's Basic Health Plan (CBHP) staff has defined reporting requirements for new reports to be generated out of Colorado Benefits Management System (CBMS). At this point, CBHP is waiting for those reports to be implemented. A timeline for implementation has not been provided by the CBMS contractor (Deloitte).</p> |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to Implement But Are Past Due

| Agency | Date Audit Released by LAC | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | Agency Comments from Status Report |
|------------------------------------------|----------------------------|--------------------------------------------------------------------|------------------|-----------------|---------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------|---------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Personnel & Administration | 2009 July | Department of Personnel & Administration and State Personnel Board | 1983-1 | Agree | 2010 July | | Assist state agencies and higher education institutions in implementing effective workforce planning tools by providing training and online technical assistance on implementing metrics related to hiring and succession planning. | | Not Implemented | Self-Reported by Agency | 2011 January | New implementation date not provided by Agency. Although the Department recognizes that workforce and succession planning are an important part of effective workforce management, no further work is being done in these areas. As part of the Department's budget balancing efforts, programs and functions not specifically addressed in the State Personnel System Act were eliminated, including the three positions and associated employees assigned to workforce and succession planning. The tools and training developed prior to the program being eliminated are available through self-service on the DPA website but no staff resources are available to provide further support. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to Implement But Are Past Due

| Agency | Date Audit Released by LAC | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | Agency Comments from Status Report |
|------------------------------------------|----------------------------|--------------------------------------------------------------------|------------------|-----------------|---------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Personnel & Administration | 2009 July | Department of Personnel & Administration and State Personnel Board | 1983-2a | Agree | 2010 | January | The Division of Human Resources should improve the effectiveness of its human resources auditing function as an oversight mechanism by: | a. Conducting a strategic assessment to determine the overall purpose and statutory intent of the function and how best to accomplish this purpose, implementing any necessary changes. | Not Implemented | Self-Reported by Agency | 2011 January | New implementation date not provided by Agency. After years of limited success in establishing a formal audit program, the Department has determined that the formal auditing function should remain under the authority of the State Auditor. The Department is proposing legislation for the 2010 session to modify C.R.S. 24-50-101(3)(d) and remove the "post audit" language from the statute. The Department plans to continue its role as a provider of consultant services under C.R.S. 24-50-101(3)(c). The current less formal approach of identifying issues through a variety of transactional sources (data systems, appeals, grievances, consulting encounters), determining the cause, collaborating with agencies for solutions, and creating training and reference resources to address similar issues across the system has been timely and effective in finding and addressing many issues before they've become a liability risk to the State. The limited success of the formal audit program is due to a number of factors including ongoing staffing issues, competing internal priorities, urgency of consulting interactions and access and availability of audited agencies. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to Implement But Are Past Due

| Agency | Date Audit Released by LAC | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | Agency Comments from Status Report |
|------------------------------------------|----------------------------|--------------------------------------------------------------------|------------------|-----------------|---------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Personnel & Administration | 2009 July | Department of Personnel & Administration and State Personnel Board | 1983-2b | Agree | 2010 | January | The Division of Human Resources should improve the effectiveness of its human resources auditing function as an oversight mechanism by: | b. Developing and implementing procedures for conducting human resources audits that define standards for completing and documenting audit work. | Not Implemented | Self-Reported by Agency | 2011 January | New implementation date not provided by Agency. After years of limited success in establishing a formal audit program, the Department has determined that the formal auditing function should remain under the authority of the State Auditor. The Department is proposing legislation for the 2010 session to modify C.R.S. 24-50-101(3)(d) and remove the "post audit" language from the statute. The Department plans to continue its role as a provider of consultant services under C.R.S. 24-50-101(3)(c). The current less formal approach of identifying issues through a variety of transactional sources (data systems, appeals, grievances, consulting encounters), determining the cause, collaborating with agencies for solutions, and creating training and reference resources to address similar issues across the system has been timely and effective in finding and addressing many issues before they've become a liability risk to the State. The limited success of the formal audit program is due to a number of factors including ongoing staffing issues, competing internal priorities, urgency of consulting interactions and access and availability of audited agencies. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to Implement But Are Past Due

| Agency | Date Audit Released by LAC | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | Agency Comments from Status Report |
|------------------------------------------|----------------------------|--------------------------------------------------------------------|------------------|-----------------|---------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Personnel & Administration | 2009 July | Department of Personnel & Administration and State Personnel Board | 1983-2c | Agree | 2010 | January | The Division of Human Resources should improve the effectiveness of its human resources auditing function as an oversight mechanism by: | c. Evaluating how its existing staff resources could be reallocated to dedicate more consistent resources to the audit function, and implementing the necessary changes. | Not Implemented | Self-Reported by Agency | 2011 January | New implementation date not provided by Agency. After years of limited success in establishing a formal audit program, the Department has determined that the formal auditing function should remain under the authority of the State Auditor. The Department is proposing legislation for the 2010 session to modify C.R.S. 24-50-101(3)(d) and remove the "post audit" language from the statute. The Department plans to continue its role as a provider of consultant services under C.R.S. 24-50-101(3)(c). The current less formal approach of identifying issues through a variety of transactional sources (data systems, appeals, grievances, consulting encounters), determining the cause, collaborating with agencies for solutions, and creating training and reference resources to address similar issues across the system has been timely and effective in finding and addressing many issues before they've become a liability risk to the State. The limited success of the formal audit program is due to a number of factors including ongoing staffing issues, competing internal priorities, urgency of consulting interactions and access and availability of audited agencies. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to Implement But Are Past Due

| Agency | Date Audit Released by LAC | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | Agency Comments from Status Report |
|------------------------------------------|----------------------------|--------------------------------------------------------------------|------------------|-----------------|---------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Personnel & Administration | 2009 July | Department of Personnel & Administration and State Personnel Board | 1983-2d | Agree | 2010 | January | The Division of Human Resources should improve the effectiveness of its human resources auditing function as an oversight mechanism by: | d. Providing training to staff who conduct human resources audits on effective auditing practices. | Not Implemented | Self-Reported by Agency | 2011 January | New implementation date not provided by Agency. After years of limited success in establishing a formal audit program, the Department has determined that the formal auditing function should remain under the authority of the State Auditor. The Department is proposing legislation for the 2010 session to modify C.R.S. 24-50-101(3)(d) and remove the "post audit" language from the statute. The Department plans to continue its role as a provider of consultant services under C.R.S. 24-50-101(3)(c). The current less formal approach of identifying issues through a variety of transactional sources (data systems, appeals, grievances, consulting encounters), determining the cause, collaborating with agencies for solutions, and creating training and reference resources to address similar issues across the system has been timely and effective in finding and addressing many issues before they've become a liability risk to the State. The limited success of the formal audit program is due to a number of factors including ongoing staffing issues, competing internal priorities, urgency of consulting interactions and access and availability of audited agencies. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to Implement But Are Past Due

| Agency | Date Audit Released by LAC | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | Agency Comments from Status Report |
|------------------------------------------|----------------------------|--------------------------------------------------------------------|------------------|-----------------|---------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Personnel & Administration | 2009 July | Department of Personnel & Administration and State Personnel Board | 1983-2e | Agree | 2010 | January | The Division of Human Resources should improve the effectiveness of its human resources auditing function as an oversight mechanism by: | e. Considering how technology could improve the efficiency of its auditing efforts. | Not Implemented | Self-Reported by Agency | 2011 January | New implementation date not provided by Agency. After years of limited success in establishing a formal audit program, the Department has determined that the formal auditing function should remain under the authority of the State Auditor. The Department is proposing legislation for the 2010 session to modify C.R.S. 24-50-101(3)(d) and remove the "post audit" language from the statute. The Department plans to continue its role as a provider of consultant services under C.R.S. 24-50-101(3)(c). The current less formal approach of identifying issues through a variety of transactional sources (data systems, appeals, grievances, consulting encounters), determining the cause, collaborating with agencies for solutions, and creating training and reference resources to address similar issues across the system has been timely and effective in finding and addressing many issues before they've become a liability risk to the State. The limited success of the formal audit program is due to a number of factors including ongoing staffing issues, competing internal priorities, urgency of consulting interactions and access and availability of audited agencies. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to Implement But Are Past Due

| Agency | Date Audit Released by LAC | | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | | Current Implementation Date *2 | | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | | Agency Comments from Status Report |
|-----------------------------|----------------------------|----------|----------------------------------------|------------------|-----------------|---------------------------------|----------|--------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Public Safety | 2009 | November | Problem Drivers and Traffic Fatalities | 1992-3a | Partially Agree | 2009 | November | N/A | N/A | The Colorado Department of Transportation and the Colorado State Patrol should work together to see the adoption of safety legislation requiring the use of seatbelts and motorcycle helmets. Specifically, the laws should require all motor vehicle occupants to wear a seatbelt and law enforcement officers should have the ability to stop a driver and issue a citation based solely on the failure of the driver or of one or more of the passengers to comply with the requirement. | a. Specifically, the laws should require all motor vehicle occupants to wear a seatbelt and law enforcement officers should have the ability to stop a driver and issue a citation based solely on the failure of the driver or of one or more of the passengers to comply with the requirement. | Not Implemented | Self-Reported by Agency | 2011 | January | New implementation date not provided by Agency. No primary seatbelt legislation has been proposed this session. On-line educational material is available and increased awareness campaigns have been implemented. |
| Department of Public Safety | 2009 | November | Problem Drivers and Traffic Fatalities | 1992-3b | Partially Agree | 2009 | November | | | The Colorado Department of Transportation and the Colorado State Patrol should work together to see the adoption of safety legislation requiring the use of seatbelts and motorcycle helmets. Specifically, the laws should require all motor vehicle occupants to wear a seatbelt and law enforcement officers should have the ability to stop a driver and issue a citation based solely on the failure of the driver or of one or more of the passengers to comply with the requirement. | b. Specifically, the laws should require all motorcycle operators and passengers to wear motorcycle helmets when riding on a motorcycle. | Not Implemented | Self-Reported by Agency | 2011 | January | No mandatory helmet legislation has been proposed this session. On-line educational material is available and increased awareness campaigns have been implemented. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to But Has Only Partially Implemented

| Agency | Date Audit Released by LAC | | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | | Current Implementation Date *2 | | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | | Agency Comments from Status Report |
|------------------------------------------|----------------------------|----------|----------------------------------------------------------------------------------------------|------------------|-----------------|---------------------------------|------|--------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Personnel & Administration | 2010 | November | Performance Audit of the Employee Benefits Program, Department of Personnel & Administration | 2073-6a | Agree | 2011 | June | 2011 | August | The Department of Personnel and Administration should implement sufficient controls over the benefit enrollment process to ensure that only eligible individuals participate in the State's benefit plans. These controls should include: | a. Conducting an eligibility audit for all individuals currently enrolled in the State's benefit plans. Once the initial audit is completed, the Department should continue to periodically conduct eligibility audits based on a sample of files. | Partially Implemented | Self-Reported by Agency | 2011 | August | The Department contracted with HMS Employer Solutions to conduct the independent dependent eligibility audit. To date, approximately 90 percent of all covered dependents have been verified. The Department is finalizing the eligibility review process for the remaining dependents and unverified dependents will be removed from coverage by August 2011. In April, the Department began requiring verification of dependent status on all open enrollment and new hire transactions when a dependent is added; transactions that include a dependent must be reviewed and approved by the Employee Benefits Unit. Beginning with FY 2012, mid-year qualified events involving dependents will also be reviewed and approved by the Employee Benefits Unit. The Department also plans to conduct periodic audits of sample records moving forward. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to But Has Only Partially Implemented

| Agency | Date Audit Released by LAC | | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Report | Agency Comments from Status Report |
|----------|----------------------------|----------|----------------------------------------|------------------|-----------------|---------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------|---------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Judicial | 2009 | November | Problem Drivers and Traffic Fatalities | 1992-1 | Agree | 2010 | January | The Judicial Branch, as a participating agency in the Colorado Integrated Criminal Justice Information System Program, should work with criminal justice agencies to integrate municipal courts and Denver County Court into a statewide criminal database in order to provide all prosecutors and courts in the state with complete records of misdemeanor and traffic charges. | | Partially Implemented | Self-Reported by Agency | 2011 January | New implementation date was given as TBD. The State Court Administrator presented this issue to the CIJIS Board shortly after the release of the report. The Board agreed that working toward including the municipal courts and Denver County into a database available to all state users is a priority. However, given the State's current budget situation, there are not funds available to pursue this initiative. CIJIS will consider this issue again when the State's financial situation improves. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.



Office of the State Auditor Audit Recommendations

All Performance and IT Recommendations That Agency Agreed to But Has Only Partially Implemented

| Agency | Date Audit Released by LAC | | Name of Audit | Audit Rec Number | Agency Response | Original Implementation Date *1 | Current Implementation Date *2 | Main Recommendation Text | Recommendation Sub-part Text | Implementation Status | Source of Implementation Status | Date of Implementation Status Report | Agency Comments from Status Report |
|---------------------------------|----------------------------|-----------|---------------------------------|------------------|-----------------|---------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----------------------|---------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Office of Administrative Courts | 2008 | September | Office of Administrative Courts | 1924-3b | Agree | 2009 | June | The Office of Administrative Courts should improve existing methods for determining and assigning workload by: | b. Determining the effects of various factors on the workload of ALJs. | Partially Implemented | Self-Reported by Agency | 2011 January | New implementation date not provided by Agency. The OAC has partially implemented this recommendation. The implementation of prehearings for out of town cases has assisted in determining the time necessary to hear the dockets. In addition, the OAC has invited the DOWC prehearing ALJs to its monthly meetings in an attempt to coordinate efforts in determining the factors that do assess workload. The OAC workers' compensation staff and judges continue to meet regularly to assess the OAC workload and to look for areas in which efficiencies that affect hearing length can be implemented. |

*1 The original implementation date is the date provided by the agency in the report.

*2 The current implementation date is the date by which the agency currently projects that the recommendation will be implemented.