

Report Highlights

Annual Report: Status of Audit Recommendations Not Fully Implemented as of June 30, 2022

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OFFICE OF THE STATE AUDITOR

C O L O R A D O

Conclusion

Over the 5-year period, July 2016 through June 2021, the Office of the State Auditor (OSA) made 1,523 audit recommendations to state agencies and other audited organizations (auditees). Auditees generally agreed with our recommendations and usually implemented them by the original implementation date set by auditees. However, as of June 30, 2022, auditees had not fully implemented 102 of the recommendations that they agreed to (7 percent), and about one-half of those recommendations are considered high priority due to their seriousness, or because they have been unimplemented for 3 years or more.

Key Facts

- For Fiscal Years 2017 through 2021 (July 2016 to June 2021), the OSA made a total of 1,523 recommendations to auditees through financial audits, performance audits, and information technology (IT) audits.
- Auditees agreed to implement 98 percent of all audit recommendations made by the OSA.
- Overall, as of June 30, 2022, auditees had implemented 93 percent of the audit recommendations that they agreed to implement.
- The percentage of unimplemented audit recommendations has decreased by 2 percent since June 30, 2021.
- Of the 102 unimplemented audit recommendations, the OSA has classified 46 of them (45 percent) as high priority due to the seriousness of the problems identified, and/or because they have been unimplemented for 3 years or more.

Background

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