COLORADO
OFFICE OF THE
STATE AUDITOR

We Set the Standard for Good Government

ANNUAL REPORT: STATUS OF OUTSTANDING AUDIT RECOMMENDATIONS AS OF JUNE 30, 2018

OCTOBER 2018

INFORMATIONAL REPORT

THE MISSION OF THE OFFICE OF THE STATE AUDITOR
IS TO IMPROVE GOVERNMENT
FOR THE PEOPLE OF COLORADO

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REPORT HIGHLIGHTS

ANNUAL REPORT: STATUS OF OUTSTANDING AUDIT RECOMMENDATIONS AS OF JUNE 30, 2018

OCTOBER 2018
STATE OF COLORADO

CONCLUSION

Over the 5-year period, July 2012 through June 2017, the Office of the State Auditor (OSA) made 2,230 audit recommendations to state agencies and other audited organizations. Agencies and organizations generally agreed with our recommendations and usually implemented them in a timely manner. However, 94 (4 percent) of the recommendations agreed to, have not been fully implemented and are still outstanding as of June 30, 2018. Further, 29 of the 94 outstanding recommendations (31 percent) are considered high priority due to their seriousness or because they have been outstanding for 3 years or more.

KEY FACTS

- For Fiscal Years 2013 through 2017 (July 2012 through June 2017), the OSA made a total of 2,230 financial, performance, and information technology (IT) audit recommendations to state agencies and other audited organizations.
- The agencies and organizations agreed to implement 99 percent of all audit recommendations made in this 5-year period.
- Overall, as of June 30, 2018, state agencies and other audited organizations have implemented 96 percent of the recommendations that they agreed to implement.
- The number of outstanding recommendations has decreased since June 30, 2017.

FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS

- For Fiscal Years 2013 through 2017, a total of 1,014 of the recommendations (46 percent) that state agencies and other audited organizations agreed to implement were financial and financial-related IT recommendations from financial audits.
- As of June 30, 2018, the agencies and organizations had not fully implemented 65 of these recommendations (6 percent).
- Of the 65 outstanding recommendations from financial audits, 24 (37 percent) are considered high priority due to their seriousness or because they have been outstanding for 3 years or more.

PERFORMANCE AUDIT AND IT PERFORMANCE AUDIT RECOMMENDATIONS

- For Fiscal Years 2013 through 2017, a total of 1,192 of the recommendations (54 percent) that state agencies and other audited organizations agreed to implement were from performance audits or IT performance audits.
- As of June 30, 2018, the agencies and organizations had not fully implemented 29 of these recommendations (2 percent).
- Of the 29 outstanding recommendations from performance audits or IT performance audits, 5 (17 percent) are considered high priority because they have been outstanding for 3 years or more.

BACKGROUND

- The OSA tracks the implementation status of all recommendations contained in audit reports.

- The purpose of this initiative 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.

- Implementation status for recommendations that result from financial audits is determined by the OSA through follow-up audits.

- Implementation status for recommendations that result from performance audits and IT performance audits is based on self-reported data from the respective audited agencies and organizations, and on follow-up audit work by OSA staff on select audits.

ANNUAL REPORT

STATUS OF OUTSTANDING AUDIT RECOMMENDATIONS

As part of an initiative to hold state agencies and other audited organizations accountable for implementing the audit recommendations that they have agreed to implement, and to provide better, more transparent information to policy makers, the general public, and others, the Office of the State Auditor (OSA) annually reports on the implementation status of recommendations from audit reports released by the Legislative Audit Committee over the past 5 fiscal years. Enclosed is a summary of the implementation status of all recommendations made by the OSA for Fiscal Years 2013 through 2017, that have not been fully implemented by state agencies and other audited organizations as of June 30, 2018.

This report provides the following information:

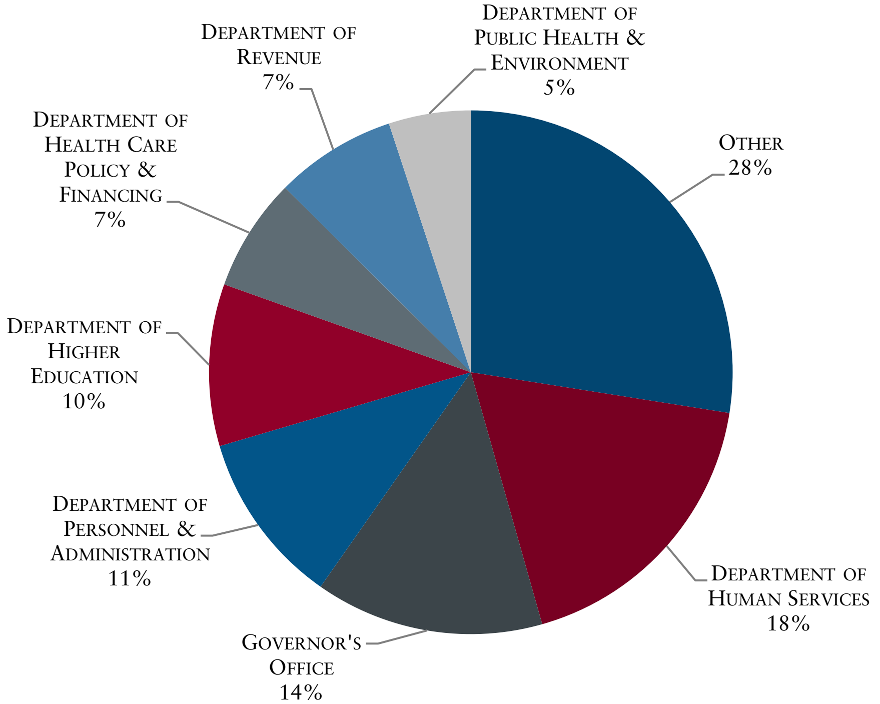
- **FINANCIAL AND FINANCIAL-RELATED INFORMATION TECHNOLOGY (IT) AUDIT RECOMMENDATIONS** that appeared in at least one annual financial audit report covering Fiscal Years 2013 through 2017 (from July 2012 through June 2017), and that state agencies and other audited organizations agreed to, but had not fully implemented as of June 30, 2018. The implementation status for recommendations from financial audits is determined by the OSA through follow-up audits.

- **PERFORMANCE AUDIT AND IT PERFORMANCE AUDIT RECOMMENDATIONS** made during Fiscal Years 2013 through 2017 (from July 2012 through June 2017), as well as the cash funds-related recommendations covering these years, that state agencies and other audited organizations agreed to, but had not fully implemented as of June 30, 2018. The implementation status for recommendations that result from performance audits and IT performance audits is based on self-reported data from the respective state agencies and other audited organizations, and on follow-up audit work by OSA staff on select audits.

SUMMARY INFORMATION

From July 2012 through June 2017, the OSA made 2,230 audit recommendations to state agencies and other audited organizations. The OSA tracks a recommendation with multiple subparts as multiple recommendations. For example, a recommendation with subparts "A" through "C" is tracked as three recommendations. Additionally, if a recommendation is made to two agencies, the recommendation is tracked as two separate recommendations. EXHIBIT 1 shows the percentage of total audit recommendations by state agency or other audited organization, over the 5-year period.

EXHIBIT 1. OSA AUDIT RECOMMENDATIONS
BY AGENCY/DEPARTMENT/ORGANIZATION
JULY 2012 THROUGH JUNE 2017



SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: "Other" includes the Departments of Agriculture, Corrections, Education, Labor and Employment, Law, Local Affairs, Military and Veterans Affairs, Natural Resources, Public Safety, Regulatory Agencies, State, Transportation, and Treasury, as well as Connect for Health Colorado, Great Outdoors Colorado, the Judicial Branch, the Independent Ethics Commission, the Public Employees' Retirement Association, the Regional Transportation District, and the Statewide Internet Portal Authority. Each of these state agencies or organizations received less than 5 percent of the total audit recommendations made by the OSA during the 5-year period.

The appendices of this report provide additional information for each agency and organization that received audit recommendations during the 5-year period, July 2012 through June 2017.

OVERVIEW OF AUDIT RESPONSES

At the completion of each audit, the OSA asks state agencies and other audited organizations to provide a written response to each audit recommendation, which specifies whether they agree, partially agree, or disagree with the recommendation and describes how and when they intend to implement the recommendation. If an audited agency or organization disagrees or partially agrees with an audit recommendation, it must provide an explanation of its disagreement. Agency and organizational responses are included in the audit report.

This report includes the implementation status of all audit recommendations that state agencies and other audited organizations have agreed or partially agreed to implement, which was 99 percent of all recommendations made during the 5-year period, July 2012 through June 2017.

SUMMARY OF OUTSTANDING AUDIT RECOMMENDATIONS

Overall, as of June 30, 2018, state agencies and other audited organizations had implemented approximately 96 percent of the recommendations with which they originally agreed or partially agreed. EXHIBIT 2 compares the number of outstanding audit recommendations for each state agency and other audited organization as of June 30, 2018, and June 30, 2017, as reported in our 2017 *Annual Report: Status of Outstanding Recommendations* (2017 *Annual Report*).

EXHIBIT 2. TOTAL NUMBER OF OUTSTANDING AUDIT RECOMMENDATIONS THAT AGENCIES/DEPARTMENTS/ORGANIZATIONS AGREED TO IMPLEMENT AS OF JUNE 30, 2017, AND JUNE 30, 2018

	2017			2018		
	FINANCIAL/ IT RECS	PERFORMANCE/ IT RECS	TOTAL	FINANCIAL/ IT RECS	PERFORMANCE/ IT RECS	TOTAL
AGRICULTURE	1	1	2	1	0	1
Colorado State Fair Authority	1		1	1		1
All Other Department of Agriculture		1	1		0	0
CORRECTIONS	0	0	0	5	4	9 ▲
EDUCATION			0			0
GOVERNOR’S OFFICE	16	12	28	21	6	27
Governor’s Office of Information Technology	15	12	27	21	6	27
All Other Governor’s Office	1		1	0		0
HEALTH CARE POLICY AND FINANCING	10	1	11	5	0	5
HIGHER EDUCATION	3		3	1		1
Adams State University	1		1	1		1
Auraria Higher Education Center			0			0
College Assist (Colorado Student Loan Program)			0			0
Colorado Community College System			0			0
Colorado School of Mines			0			0
Colorado State University System	2		2	0		0
Department of Higher Education			0			0
Fort Lewis College			0			0
History Colorado			0			0
Metropolitan State University of Denver			0			0
University of Colorado System			0			0
University of Northern Colorado			0			0
HUMAN SERVICES	2	0	2	7	1	8 ▲
JUDICIAL BRANCH		3	3		0	0
LABOR AND EMPLOYMENT	2	2	4	6	0	6 ▲
LAW		2	2		0	0
LOCAL AFFAIRS			0			0
MILITARY AND VETERANS AFFAIRS			0			0
NATURAL RESOURCES	2	3	5	2	0	2
PERSONNEL & ADMINISTRATION	8	2	10	14	15	29 ▲
PUBLIC HEALTH AND ENVIRONMENT			0			0
PUBLIC SAFETY	5	0	5	1	1	2
REGULATORY AGENCIES			0			0
REVENUE	0	7	7	1	1	2
SECRETARY OF STATE		4	4		1	1
TRANSPORTATION			0			0
TREASURY	0		0	1		1 ▲
CONNECT FOR HEALTH COLORADO		11	11		0	0
GREAT OUTDOORS COLORADO			0			0
INDEPENDENT ETHICS COMMISSION			0			0
PUBLIC EMPLOYEES’ RETIREMENT ASSOCIATION			0			0
REGIONAL TRANSPORTATION DISTRICT			0			0
STATEWIDE INTERNET PORTAL AUTH.			0			0
TOTAL	49	48	97	65	29	94

SOURCE: Office of the State Auditor’s audit recommendation database.

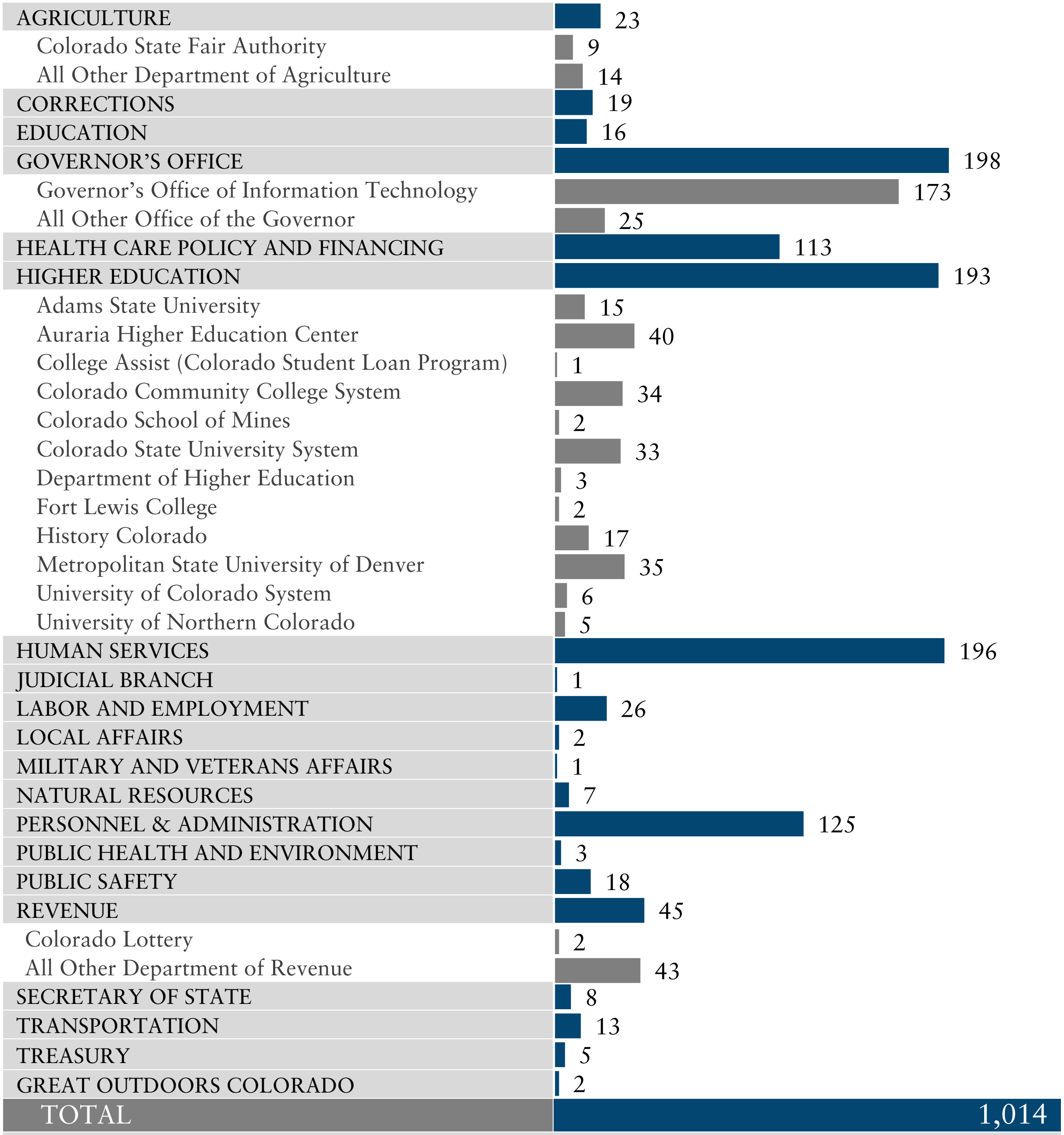
NOTE: △ indicates that the number of outstanding audit recommendations increased in 2018 compared to 2017.

The following sections provide specific information on financial and financial-related IT audit recommendations and performance audit and IT performance audit recommendations.

FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS

Of the 2,230 recommendations made by the OSA from July 2012 through June 2017, there were 1,019 (46 percent) from financial audits, including the Statewide Single Audit and separate standalone audits. State agencies and other audited organizations agreed or partially agreed to implement 1,014 of these 1,019 audit recommendations (99 percent), which are summarized in EXHIBIT 3.

EXHIBIT 3. TOTAL NUMBER OF FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS THAT AGENCIES/DEPARTMENTS/ORGANIZATIONS[1] AGREED TO IMPLEMENT
JULY 2012 THROUGH JUNE 2017



SOURCE: Office of the State Auditor's audit recommendation database.

[1] Departments, institutions of higher education, and other audited organizations that are not listed in the table did not have any financial or financial-related IT audit recommendations during the 5-year period.

Based on the OSA's annual follow-up audit process, 65 of the 1,014 financial and financial-related IT audit recommendations that state agencies and other audited organizations agreed or partially agreed to implement (6 percent) were still outstanding as of June 30, 2018. By comparison, in our 2017 *Annual Report,* 49 of the 921 financial and financial-related IT audit recommendations were outstanding (5 percent).

The OSA classifies financial and financial-related IT audit recommendations by the severity of the problem identified in the audit. Of the 65 outstanding financial and financial-related IT audit recommendations as of June 30, 2018, there were 14 classified as a "material weakness" in the agencies' internal controls, 26 were a "significant deficiency," 23 were a "deficiency in internal control," and the remaining two were not classified or not an internal control issue. In financial audits, these terms are defined as follows:

MATERIAL WEAKNESS
This is the most serious level of internal control weakness, such that there is a reasonable possibility of a material misstatement to the entity's financial statements or of material noncompliance with a federal program requirement that will not be prevented, or detected and corrected, in a timely manner.

SIGNIFICANT DEFICIENCY
This is less severe than a "material weakness," but is still a high level internal control weakness and warrants attention by those charged with governance.

DEFICIENCY IN INTERNAL CONTROL
This is the least serious level of internal control weakness and exists when the design or operation of a control does not allow management or employees to prevent, or detect and correct, misstatements or federal program noncompliance, in a timely manner.

NOT CLASSIFIED - NOT AN INTERNAL CONTROL ISSUE
These are recommendations not classified in one of the above three categories because they relate to a deficiency that is not an internal control issue.

EXHIBIT 4 compares the total number of financial and financial-related IT audit recommendations that were outstanding for each state agency and other audited organization, by severity level classification, as of June 30, 2017, and June 30, 2018, respectively.

EXHIBIT 4. COMPARISON OF SEVERITY LEVELS OF OUTSTANDING FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS AS OF JUNE 30, 2017, AND JUNE 30, 2018

	MATERIAL WEAKNESS		SIGNIFICANT DEFICIENCY		DEFICIENCY IN INTERNAL CONTROL		NOT CLASSIFIED		TOTAL	
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
AGRICULTURE							1	1	1	1
Colorado State Fair Authority							1	1	1	1
CORRECTIONS	0	2	0	2	0	1			0	5 ▲
GOVERNOR'S OFFICE	3	4	11	12	2	5			16	21 ▲
Governor's Office of Information Technology	3	4	11	12	1	5			15	21 ▲
All Other					1	0			1	0
HEALTH CARE POLICY AND FINANCING	2	0	3	2	5	3			10	5
HIGHER EDUCATION	2	0					1	1	3	1
Adams State University							1	1	1	1
Colorado State University System	2	0							2	0
HUMAN SERVICES	1	5			1	2			2	7 ▲
LABOR AND EMPLOYMENT			2	6					2	6 ▲
NATURAL RESOURCES			2	2					2	2
PERSONNEL & ADMINISTRATION	2	2	6	2	0	10			8	14 ▲
PUBLIC SAFETY	2	0	3	0	0	1			5	1
REVENUE	0	1							0	1 ▲
TREASURY					0	1			0	1 ▲
TOTAL	12	14	27	26	8	23	2	2	49	65

SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: △ indicates that the number of outstanding audit recommendations increased in 2018 compared to 2017.

Of the 65 outstanding financial and financial-related IT audit recommendations, 24 (37 percent) are considered high priority due to the seriousness of the problems identified and/or the length of time that they have been outstanding since the date of the audit report. This includes 13 material weaknesses, 10 significant deficiencies that have been outstanding for 3 years or more, and one that is not classified and has been outstanding for 5 years or more. Throughout this report, the outstanding recommendations that are considered high priority are highlighted in orange.

HIGH PRIORITY OUTSTANDING FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS

The OSA considers a financial or financial-related IT audit recommendation to be high priority if it is past its original implementation date and (1) a "material weakness," (2) a "significant deficiency" that has been outstanding for 3 years or more, or (3) a "not classified" recommendation that has been outstanding for 5 years or more.

EXHIBIT 5 summarizes the outstanding financial and financial-related IT audit recommendations that are considered high priority, by state agency, as of June 30, 2018.

EXHIBIT 5. HIGH PRIORITY FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS OUTSTANDING AS OF JUNE 30, 2018

	MATERIAL WEAKNESS	SIGNIFICANT DEFICIENCY[1]	NOT CLASSIFIED[2]
AGRICULTURE			
Colorado State Fair Authority	0	0	1
CORRECTIONS	2	0	0
GOVERNOR'S OFFICE			
Governor's Office of Information Technology	4	6	0
HEALTH CARE POLICY AND FINANCING	0	1	0
HUMAN SERVICES	4	0	0
LABOR AND EMPLOYMENT	0	1	0
PERSONNEL & ADMINISTRATION	2	2	0
REVENUE	1	0	0
TOTAL	13	10	1

SOURCE: Office of the State Auditor's audit recommendation database.

[1] Each significant deficiency recommendation in the table has been outstanding for 3 years or more.

[2] The not classified recommendation in the table has been outstanding for 5 years or more.

EXHIBIT 6 compares the total number of outstanding financial and financial-related IT audit recommendations that are considered high priority, by state agency, as of June 30, 2017, and June 30, 2018, respectively.

EXHIBIT 6. COMPARISON OF OUTSTANDING HIGH PRIORITY FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS AS OF JUNE 30, 2017, AND JUNE 30, 2018

AGENCY/DEPARTMENT	TOTAL RECS JULY 2012 THROUGH JUNE 2017	OUTSTANDING HIGH PRIORITY RECS AS OF JUNE 30, 2017	OUTSTANDING HIGH PRIORITY RECS AS OF JUNE 30, 2018
AGRICULTURE	23	1	1
CORRECTIONS	19	0	2 ▲
GOVERNOR'S OFFICE	198	9	10 ▲
HEALTH CARE POLICY AND FINANCING	113	5	1
HIGHER EDUCATION	193	2	0
HUMAN SERVICES	196	1	4 ▲
LABOR AND EMPLOYMENT	26	2	1
PERSONNEL & ADMINISTRATION	125	6	4
PUBLIC SAFETY	18	2	0
REVENUE	45	0	1 ▲
TOTAL	956	28	24

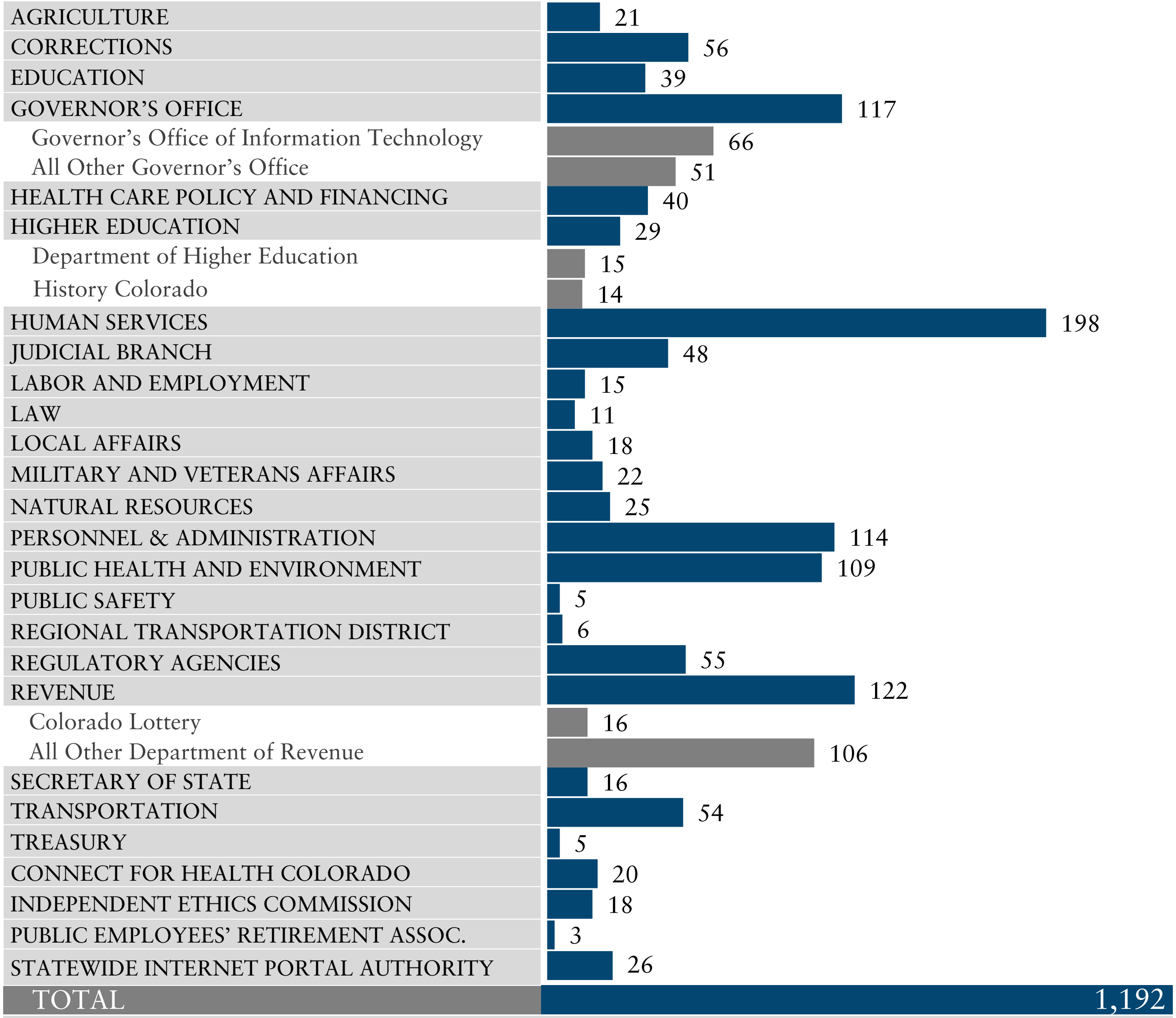
SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: △ indicates that the number of outstanding high priority audit recommendations increased in 2018 compared to 2017.

The appendices of this report provide additional information on the outstanding financial and financial-related IT audit recommendations that are considered high priority.

PERFORMANCE AND IT PERFORMANCE AUDIT RECOMMENDATIONS

Of the 2,230 recommendations made by the OSA from July 2012 through June 2017, there were 1,211 recommendations (54 percent) from performance audits or IT performance audits. State agencies and other audited organizations agreed or partially agreed to implement 1,192 of these 1,211 audit recommendations (98 percent), which are summarized in EXHIBIT 7.

EXHIBIT 7. TOTAL NUMBER OF PERFORMANCE AUDIT AND IT PERFORMANCE AUDIT RECOMMENDATIONS THAT AGENCIES/DEPARTMENTS/ORGANIZATIONS[1] AGREED TO IMPLEMENT
JULY 2012 THROUGH JUNE 2017



SOURCE: Office of the State Auditor's audit recommendation database.

[1] Departments, institutions of higher education, and other audited organizations that are not listed in the table did not have any performance audit or IT performance audit recommendations during the 5-year period.

Based on self-reported data from state agencies and other audited organizations, and on follow-up work conducted by OSA staff on select audits, 29 of the 1,192 performance audit and IT performance audit recommendations that the agencies and organizations agreed or partially agreed to implement (2 percent) were outstanding as of June 30, 2018. By comparison, in our 2017 *Annual Report*, 48 of the 1,281 performance audit and IT performance audit recommendations were outstanding (4 percent).

Of the 29 outstanding performance audit and IT performance audit recommendations, five (17 percent) are considered high priority because they are from reports that were released 3 years ago or more. Throughout this report, the outstanding recommendations that are considered high priority are highlighted in orange.

High Priority Outstanding Performance and IT Performance Audit Recommendations

The OSA considers a performance audit or IT performance audit recommendation high priority if it is from a report that was released 3 years ago or more.

Exhibit 8 shows the outstanding performance audit and IT performance audit recommendations that are considered high priority, by state agency, as of June 30, 2017, and June 30, 2018, respectively.

EXHIBIT 8. COMPARISON OF OUTSTANDING HIGH PRIORITY PERFORMANCE AUDIT AND IT PERFORMANCE AUDIT RECOMMENDATIONS AS OF JUNE 30, 2017, AND JUNE 30, 2018

Agency/Department	Total Recs July 2012 through June 2017	Outstanding High Priority Recs as of June 30, 2017	Outstanding High Priority Recs as of June 30, 2018
GOVERNOR'S OFFICE	117	0	3 ▲
JUDICIAL BRANCH	48	2	0
LABOR AND EMPLOYMENT	15	2	0
NATURAL RESOURCES	25	3	0
PERSONNEL & ADMINISTRATION	114	2	1
REVENUE	122	1	1
TOTAL	441	10	5

SOURCE: Office of the State Auditor's audit recommendation database.
NOTE: △ indicates that the number of outstanding high priority audit recommendations increased in 2018 compared to 2017.

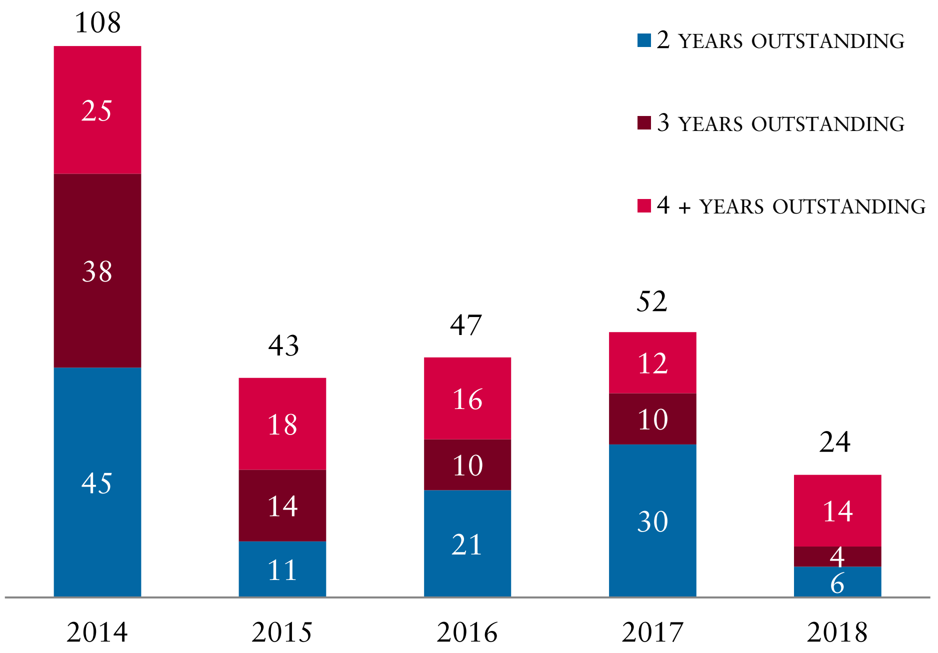
The appendices of this report provide additional information on the outstanding performance audit and IT performance audit recommendations that are considered high priority.

OVERALL CONCLUSIONS

When considering the number of recommendations that the OSA made to state agencies and other audited organizations over the 5-year period, the summary information in this report shows that they generally agree with our recommendations and usually implement them in a timely manner.

Further, the number of older audit recommendations that have been outstanding for 2 years or more has decreased by 78 percent over the past 5 fiscal years. EXHIBIT 9 compares the older outstanding recommendations, as reported in our 2014, 2015, 2016, and 2017 *Annual Reports* and this 2018 report.

EXHIBIT 9. COMPARISON OF OLDER OUTSTANDING AUDIT RECOMMENDATIONS
AS OF JUNE 2014, JUNE 2015, JUNE 2016, JUNE 2017, AND JUNE 2018



SOURCE: Office of the State Auditor's audit recommendation database.

Although auditees have made progress in implementing outstanding recommendations over the past year, approximately 4 percent of recommendations covering the period July 2012 through June 2017 have not been fully implemented and remain outstanding.

POSSIBLE NEXT STEPS FOR LEGISLATORS

This report provides the General Assembly with information on the recommendations that have not been fully implemented, and are considered high priority, so that policy makers have additional oversight information available to hold state agencies and other audited organizations accountable. For example, during Committee of Reference hearings with each audited agency/organization, legislators may want to inquire about the following:

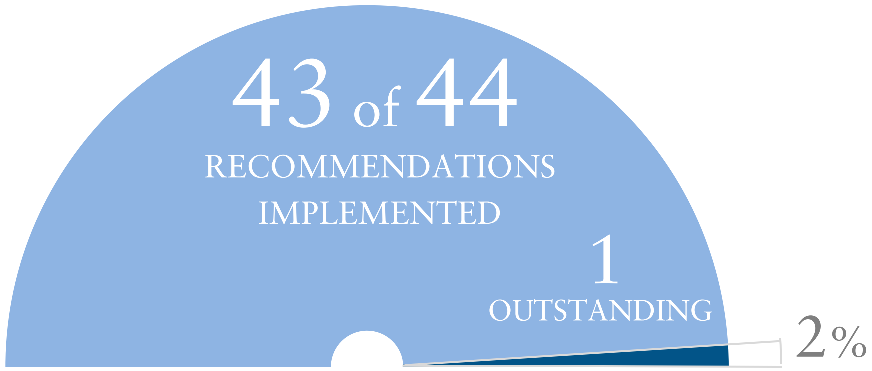
A Agencies'/organizations' specific plans for implementing the high priority outstanding recommendations.

B The reasons implementation has been delayed for those recommendations where the agency/organization has delayed implementation (i.e., the recommendations with months in the "Delay" column of tables).

C The extent to which implementation is on track for the outstanding recommendations where the agency/organization provided new implementation dates.

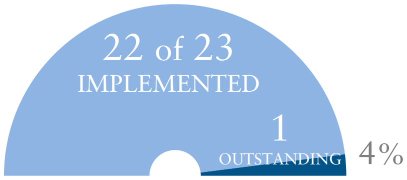
STATE OF COLORADO
1876

DEPARTMENT OF AGRICULTURE



From July 1, 2012, through June 30, 2017, the Department of Agriculture (Department) agreed or partially agreed to implement 44 audit recommendations—23 were from financial audits and 21 were from performance audits. As of June 30, 2018, a total of one of the 44 recommendations is still outstanding and it is considered high priority.

FINANCIAL RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that one of the 23 financial audit recommendations that the Department agreed to implement is still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department also had one outstanding financial audit recommendation.

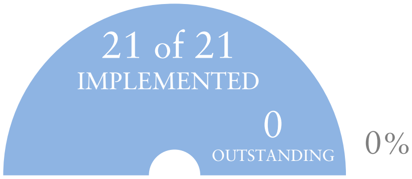
EXHIBIT 10 summarizes the outstanding financial audit recommendation by the level of deficiency, topic area, and number of months since the Department's original implementation date. The outstanding financial recommendation is considered high priority and highlighted in orange.

EXHIBIT 10. DEPARTMENT OF AGRICULTURE
FINANCIAL AUDIT RECOMMENDATION OUTSTANDING
AS OF JUNE 30, 2018

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2017 [1]	2017-001	2002	Not Classified-Not an Internal Control Issue	State Fair Operations	Partially Implemented	10/31/2003	6/30/2021	212

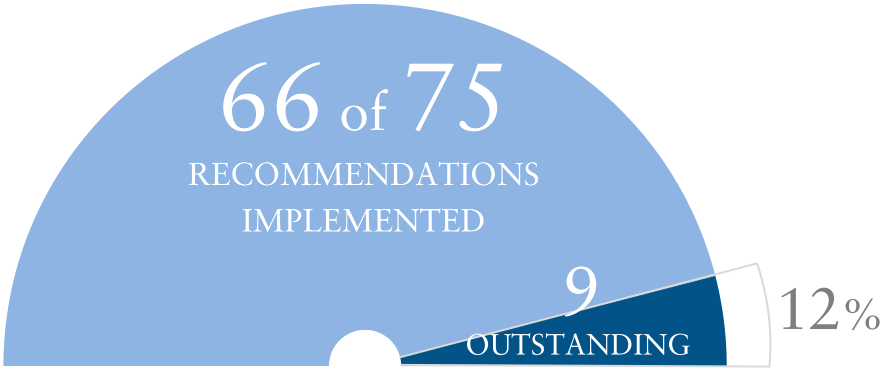
SOURCE: Office of the State Auditor's audit recommendation database.
[1] This recommendation has been outstanding for 16 years.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



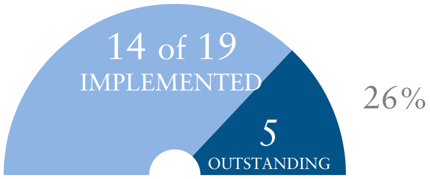
As of June 30, 2018, the Department reports that it has no outstanding performance audit recommendations. In our 2017 *Annual Report,* the Department had one outstanding performance audit recommendation.

DEPARTMENT OF CORRECTIONS



From July 1, 2012, through June 30, 2017, the Department of Corrections (Department) agreed or partially agreed to implement 75 audit recommendations—19 were from financial audits and 56 were from performance audits. As of June 30, 2018, a total of nine of the 75 recommendations are still outstanding, and two of the outstanding recommendations are considered high priority.

FINANCIAL RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that five of the 19 financial audit recommendations that the Department agreed to implement are still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department had no outstanding financial audit recommendations.

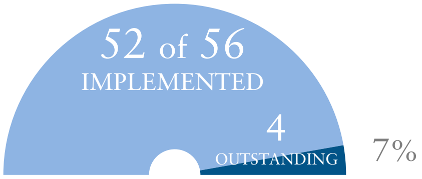
EXHIBIT 11 summarizes the outstanding financial audit recommendations by the level of deficiency, topic area, and number of months since the Department's original implementation dates. Two of the outstanding financial recommendations are considered high priority and highlighted in orange.

EXHIBIT 11. DEPARTMENT OF CORRECTIONS
FINANCIAL AUDIT RECOMMENDATIONS OUTSTANDING
AS OF JUNE 30, 2018

AUDIT	REC. NO.	FIRST FISCAL YEAR REC. MADE	CURRENT DEFICIENCY LEVEL	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-051A	2017	Material Weakness	Federal Reporting Controls	Partially Implemented	3/31/2018	10/31/2018	7
	2017-051C	2017	Material Weakness	Federal Reporting Controls	Partially Implemented	6/30/2018	4/30/2019	10
	2017-002A	2017	Deficiency in Internal Control	Inventory Controls	Partially Implemented	6/30/2018	12/31/2019	18
	2017-050A	2017	Significant Deficiency	Federal Grant Cash Management	Partially Implemented	6/30/2018	10/31/2018	4
	2017-050B	2017	Significant Deficiency	Federal Grant Cash Management	Partially Implemented	6/30/2013	4/30/2019	10

SOURCE: Office of the State Auditor's audit recommendation database.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Department reports that four of the 56 performance audit recommendations that it agreed to implement are still outstanding. In our 2017 *Annual Report*, the Department had no outstanding performance recommendations.

EXHIBIT 12 provides information on the Department's outstanding performance audit recommendations, including the number of months since the Department's original implementation dates.

EXHIBIT 12. DEPARTMENT OF CORRECTIONS PERFORMANCE AUDIT RECOMMENDATIONS OUTSTANDING AS OF JUNE 30, 2018

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS[1]	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Behavioral Health Programs, Performance Audit, November 2016	1A	Mental Health Assessments	Partially Implemented	3/31/2017	6/30/2019	27
	9B	Sex Offender Treatment Program	Partially Implemented	12/31/2018	6/30/2019	6
	11B	Information System Controls	Partially Implemented	12/31/2017	12/31/2018	12
	11C	Oversight of Sex Offender & Mental Health Treatment Programs	Partially Implemented	12/31/2018	6/30/2019	6

SOURCE: Office of the State Auditor's recommendation database.

[1] Implementation status is self-reported by the Department and not audited by the OSA.

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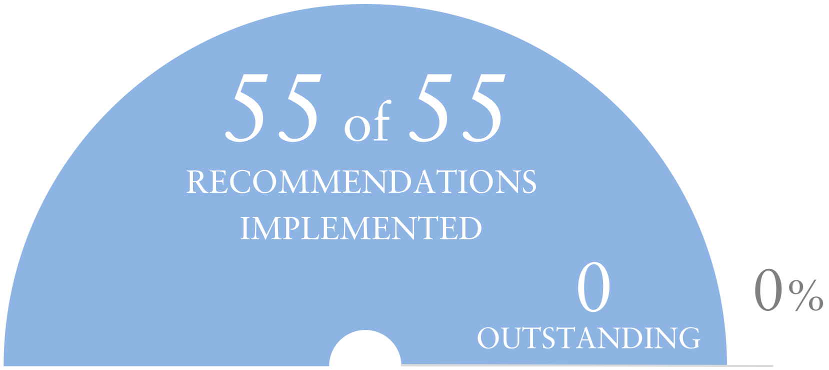
DEPARTMENT OF EDUCATION



From July 1, 2012, through June 30, 2017, the Department of Education (Department) agreed or partially agreed to implement 55 audit recommendations—16 were from financial audits and 39 were from performance audits. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Department also had no outstanding audit recommendations.

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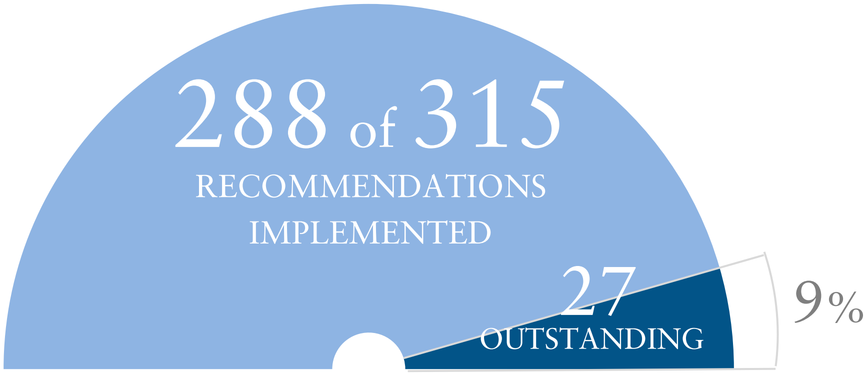
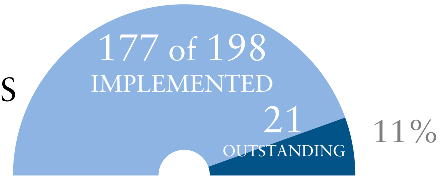
GOVERNOR'S OFFICE



From July 1, 2012, through June 30, 2017, the Governor's Office, including the Governor's Office of Information Technology, agreed or partially agreed to implement 315 audit recommendations—198 were from financial audits and 117 were from performance audits and/or information technology (IT) performance audits. As of June 30, 2018, a total of 27 of the 315 recommendations are still outstanding, and 13 of the outstanding recommendations are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that 21 of the 198 financial and financial-related IT audit recommendations that the Governor's Office agreed to implement are still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Governor's Office had 16 outstanding financial and financial-related IT audit recommendations.

EXHIBIT 13 summarizes the outstanding financial-related IT recommendations by the level of deficiency, topic area, and number of months since the original implementation dates provided by the Governor's Office. Ten of the outstanding financial-related IT audit recommendations are considered high priority and highlighted in orange.

EXHIBIT 13. GOVERNOR'S OFFICE FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS OUTSTANDING AS OF JUNE 30, 2018

AUDIT	REC. NO.	FIRST FISCAL YEAR REC. MADE	CURRENT DEFICIENCY LEVEL	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-004A	2015	Material Weakness	Information System Controls	Not Implemented	1/31/2017	9/30/2018	20
	2017-004B	2015	Material Weakness	Information System Controls	Partially Implemented	1/31/2017	9/30/2018	20
	2017-017B	2016	Material Weakness	GenTax[1] IT Controls	Not Implemented	12/31/2017	1/31/2019	13
	2017-017D	2016	Material Weakness	GenTax[1] IT Controls	Not Implemented	7/31/2017	12/31/2018	17
	2017-006	2014	Significant Deficiency	CPPS[2] IT Controls	Not Implemented	6/30/2015	9/30/2018	39
	2017-007	2013	Significant Deficiency	GenTax[1] IT Controls	Partially Implemented	3/31/2014	7/31/2018	52
	2017-015A	2015	Significant Deficiency	CORE[3] IT Controls	Not Implemented	7/31/2017	8/31/2018	13
	2017-016C	2014	Significant Deficiency	GenTax[1] IT Controls	Partially Implemented	12/31/2015	10/31/2018	34
	2017-030	2012	Significant Deficiency	CUBS[4] & CATS[5] IT Controls	Partially Implemented	12/31/2016	10/31/2018	22
	2017-008	2017	Significant Deficiency	IT Contract Management	Partially Implemented	3/31/2018	10/31/2018	7
	2017-009A	2017	Significant Deficiency	Information System Security Controls	Partially Implemented	1/31/2018	10/31/2018	9
	2017-009B	2017	Significant Deficiency	Information System Security	Partially Implemented	2/28/2018	4/30/2019	14
	2017-010	2012	Deficiency in Internal Control	Information System Operations	Partially Implemented	7/31/2013	8/31/2018	61
	2017-013B	2016	Significant Deficiency	IT Contract Management	Not Implemented	7/31/2018	7/31/2018	0
	2017-013C	2016	Deficiency in Internal Control	IT Contract Management	Not Implemented	7/31/2017	7/31/2018	12
	2017-014A	2012	Deficiency in Internal Control	IT Contract Management	Partially Implemented	12/31/2013	12/31/2019	72

EXHIBIT 13. GOVERNOR'S OFFICE
FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS OUTSTANDING
AS OF JUNE 30, 2018

AUDIT	REC. NO.	FIRST FISCAL YEAR REC. MADE	CURRENT DEFICIENCY LEVEL	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
	2017-014D	2012	Deficiency in Internal Control	IT Contract Management	Partially Implemented	12/31/2013	12/31/2019	72
	2017-028A	2017	Significant Deficiency	CUBS[4], CATS[5], & CLEAR[6] IT Controls	Partially Implemented	6/30/2018	12/31/2018	6
	2017-028B	2017	Significant Deficiency	CUBS[4], CATS[5], & CLEAR[6] IT Controls	Partially Implemented	6/30/2018	11/30/2018	5
Statewide Single Audit, Fiscal Year Ended June 30, 2016	2016-008A	2015	Significant Deficiency	CORE[3] IT Controls	Partially Implemented	3/31/2016	8/31/2018	29
	2016-010	2011	Deficiency in Internal Control	KRONOS[7] IT Controls	Partially Implemented	10/31/2012	8/31/2018	70

SOURCE: Office of the State Auditor's audit recommendation database.

[1] GenTax is the State's primary information system for processing taxes collected by the State.

[2] CPPS is the Colorado Personnel Payroll System.

[3] CORE is the Colorado Operations Resource Engine, the State's accounting system.

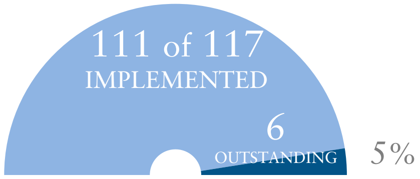
[4] CUBS is the Colorado Unemployment Benefits System.

[5] CATS is the Colorado Automated Tax System.

[6] CLEAR is the Colorado Labor and Employment Applicant Resource.

[7] KRONOS is the timekeeping and leave tracking system used by the Governor's Office of Information Technology and the Departments of Human Services, Labor and Employment, Natural Resources, Personnel & Administration, Public Health and Environment, and State.

PERFORMANCE AND/OR IT PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Governor's Office reports that six of the 117 performance audit and IT performance audit recommendations that it agreed to implement are still outstanding. In our 2017 *Annual Report*, the Governor's Office had 12 outstanding IT performance audit recommendations.

EXHIBIT 14 provides information on the outstanding IT performance audit recommendations for the Governor's Office, including the number of months since the original implementation dates provided by the Governor's Office. Three of the outstanding IT performance audit recommendations are considered high priority and highlighted in orange.

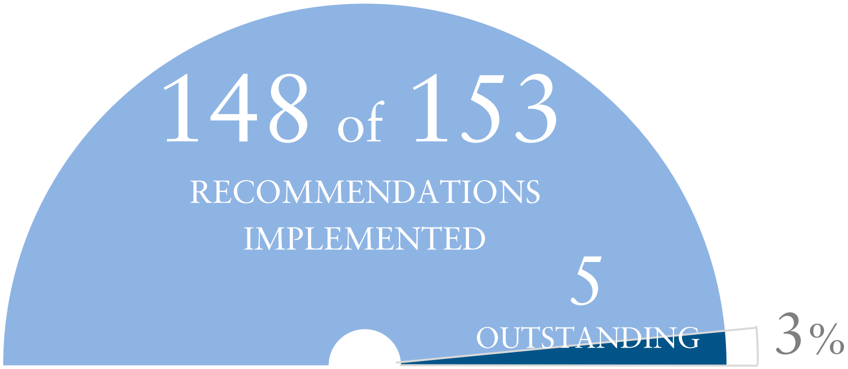
EXHIBIT 14. GOVERNOR'S OFFICE IT PERFORMANCE AUDIT RECOMMENDATIONS OUTSTANDING AS OF JUNE 30, 2018

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS[1]	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
IT Vulnerability Assessment, Governor's Office of Information Technology and Judicial Branch, Performance Evaluation, November 2014 PUBLIC REPORT	1A	Information System Security	Partially Implemented	12/31/2015	7/31/2021	67
	1B	Information System Security	Partially Implemented	12/31/2015	8/31/2019	44
	4C	Information System Security	Partially Implemented	7/31/2015	1/31/2019	42
Audit of the Information Security of the Colorado Operations Resource Engine (CORE) System, IT Performance Audit, April 2016 CONFIDENTIAL REPORT	5C	Information System Security	Partially Implemented	2/28/2017	12/31/2018	22
	9B	Information System Security	Partially Implemented	4/30/2017	7/31/2018	15
	9F	Information System Security	Partially Implemented	9/30/2016	10/31/2018	25

SOURCE: Office of the State Auditor's audit recommendation database.

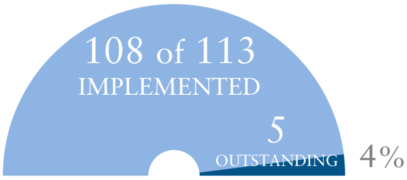
[1] Implementation status is self-reported by the Governor's Office and not audited by the OSA.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING



From July 1, 2012, through June 30, 2017, the Department of Health Care Policy and Financing (Department) agreed or partially agreed to implement 153 audit recommendations—113 were from financial audits and 40 were from performance audits. As of June 30, 2018, a total of five out of the 153 recommendations are still outstanding, and one of the outstanding recommendations is considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that five of the 113 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department had 10 outstanding financial audit recommendations.

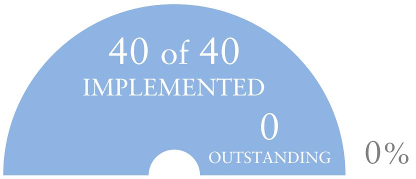
Exhibit 15 summarizes the outstanding financial audit recommendations by the level of deficiency, topic area, and number of months since the Department's original implementation dates. One outstanding financial audit recommendation is considered high priority and highlighted in orange.

EXHIBIT 15. DEPARTMENT OF HEALTH CARE POLICY AND FINANCING FINANCIAL AUDIT RECOMMENDATIONS OUTSTANDING AS OF JUNE 30, 2018

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-058	2012	Significant Deficiency	Personnel Costs for Federal Program	Not Implemented	6/30/2013	3/31/2019	69
	2017-018A	2017	Deficiency in Internal Control	Capital Assets	Partially Implemented	6/30/2018	7/31/2018	1
	2017-061	2016	Significant Deficiency	Federal Grant Subrecipient Monitoring	Not Implemented	12/31/2017	7/31/2018	7
Statewide Single Audit, Fiscal Year Ended June 30, 2016	2016-060A	2015	Deficiency in Internal Control	Service Authorizations	Partially Implemented	11/30/2016	10/31/2018	23
Statewide Single Audit, Fiscal Year Ended June 30, 2013	2013-026	2012	Deficiency in Internal Control	Grants Management	Partially Implemented	6/30/2013	3/31/2019	69

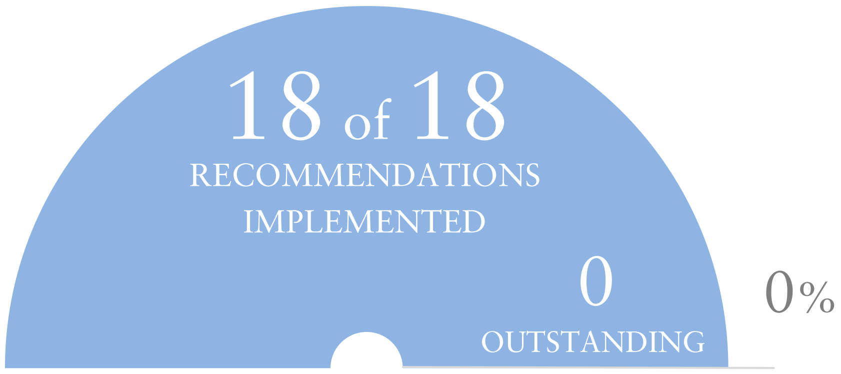
SOURCE: Office of the State Auditor's audit recommendation database.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Department reports that it has no outstanding performance audit recommendations. In our 2017 *Annual Report,* the Department had one outstanding performance audit recommendation.

DEPARTMENT OF HIGHER EDUCATION



From July 1, 2012, through June 30, 2017, the Department of Higher Education (Department) agreed or partially agreed to implement 18 audit recommendations—three were from financial audits and 15 were from performance audits. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Department also had no outstanding audit recommendations.

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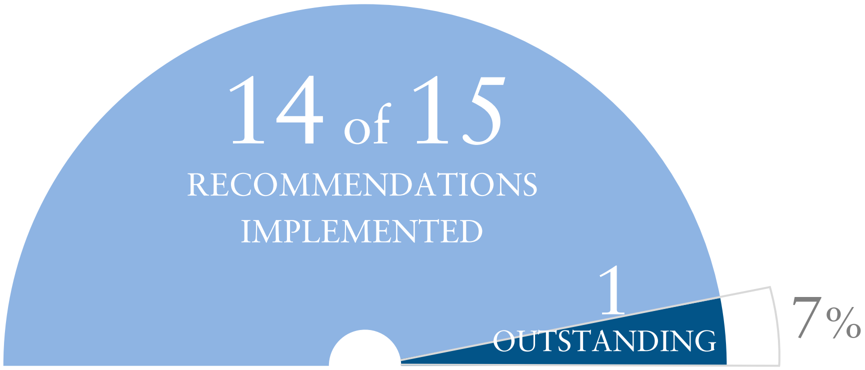
ADAMS STATE UNIVERSITY



From July 1, 2012, through June 30, 2017, Adams State University (University) agreed to implement 15 audit recommendations—all were from financial audits. As of June 30, 2018, the OSA's follow-up audit process determined that one of the University's financial audit recommendations is outstanding, and the outstanding recommendation is not considered high priority.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the University also had one outstanding audit recommendation.

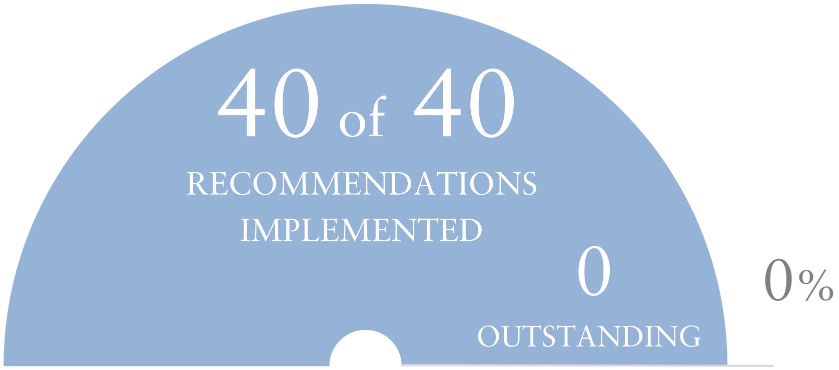
EXHIBIT 16 summarizes the outstanding financial audit recommendation by the level of deficiency, topic area, and number of months since the University's original implementation date.

EXHIBIT 16. ADAMS STATE UNIVERSITY FINANCIAL AUDIT RECOMMENDATION OUTSTANDING AS OF JUNE 30, 2018

AUDIT	REC. NO.	FIRST FISCAL YEAR REC. MADE	CURRENT DEFICIENCY LEVEL	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-020	2015	Not Classified-Not an Internal Control Issue	University Operations	Partially Implemented	10/31/2016	8/31/2019	34

SOURCE: Office of the State Auditor's audit recommendation database.

AURARIA HIGHER EDUCATION CENTER



From July 1, 2012, through June 30, 2017, Auraria Higher Education Center agreed to implement 40 audit recommendations—all were from financial audits. Based on the OSA's follow-up audit process, as of June 30, 2018, Auraria Higher Education Center has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, Auraria Higher Education Center also had no outstanding audit recommendations.

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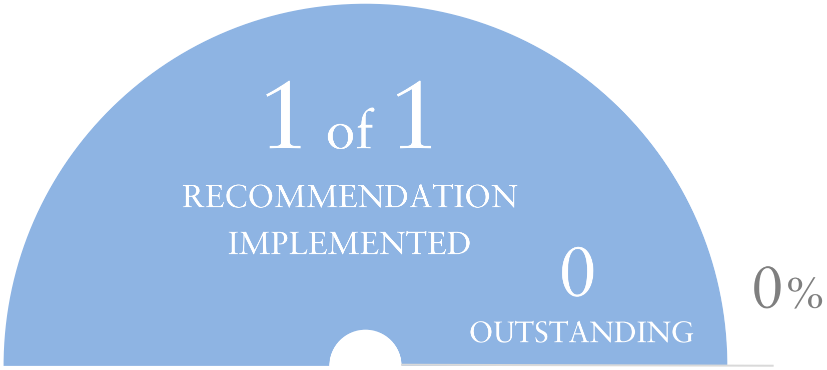
COLLEGE ASSIST (COLORADO STUDENT LOAN PROGRAM)



From July 1, 2012, through June 30, 2017, College Assist (Colorado Student Loan Program) agreed to implement one financial audit recommendation. Based on the OSA's follow-up audit process, as of June 30, 2018, the Colorado Student Loan Program has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Colorado Student Loan Program also had no outstanding audit recommendations.

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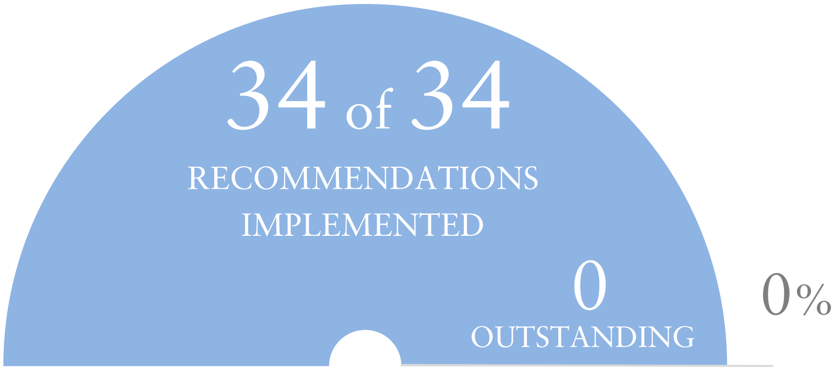
COLORADO COMMUNITY COLLEGE SYSTEM



From July 1, 2012, through June 30, 2017, the Colorado Community College System (System) agreed or partially agreed to implement 34 audit recommendations—all were from financial audits. Based on the OSA's follow-up audit process, as of June 30, 2018, the System has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations,* the System also had no outstanding audit recommendations.

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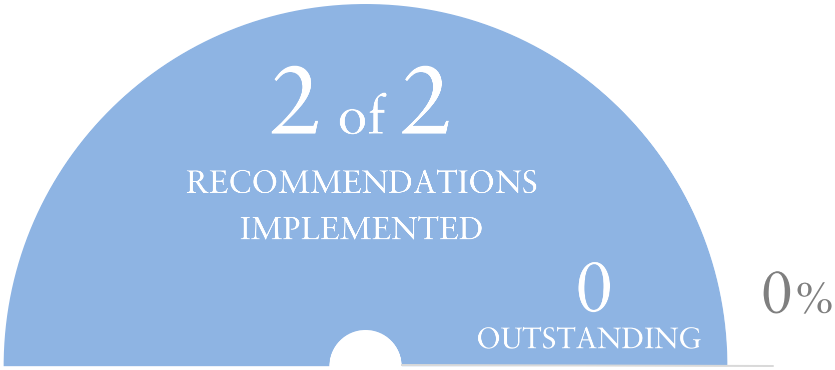
COLORADO SCHOOL OF MINES



From July 1, 2012, through June 30, 2017, the Colorado School of Mines (School) agreed to implement two audit recommendations—both were from financial audits. Based on the OSA's follow-up audit process, as of June 30, 2018, the School has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the School also had no outstanding audit recommendations.

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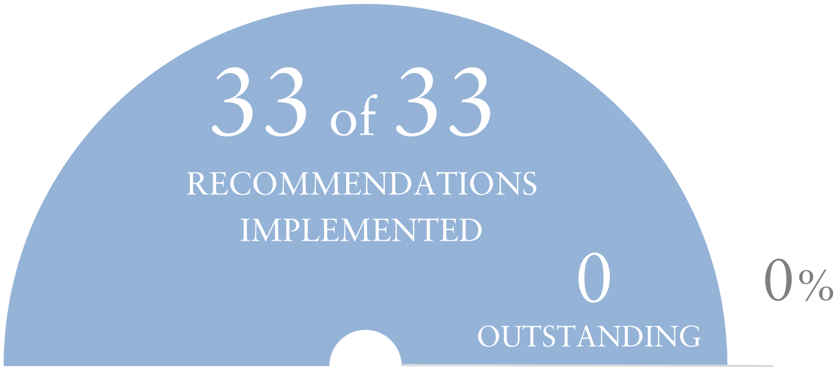
COLORADO STATE UNIVERSITY SYSTEM



From July 1, 2012, through June 30, 2017, the Colorado State University System (System) agreed to implement 33 audit recommendations—all were from financial audits. Based on the OSA's follow-up audit process, as of June 30, 2018, the System has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the System had two outstanding financial audit recommendations.

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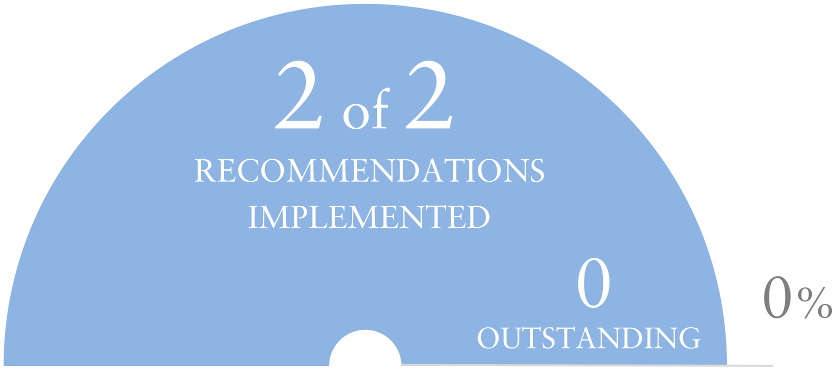
FORT LEWIS COLLEGE



From July 1, 2012, through June 30, 2017, Fort Lewis College agreed to implement two audit recommendations—both were from a financial audit. Based on the OSA's follow-up audit process, as of June 30, 2018, the College has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the College also had no outstanding audit recommendations.

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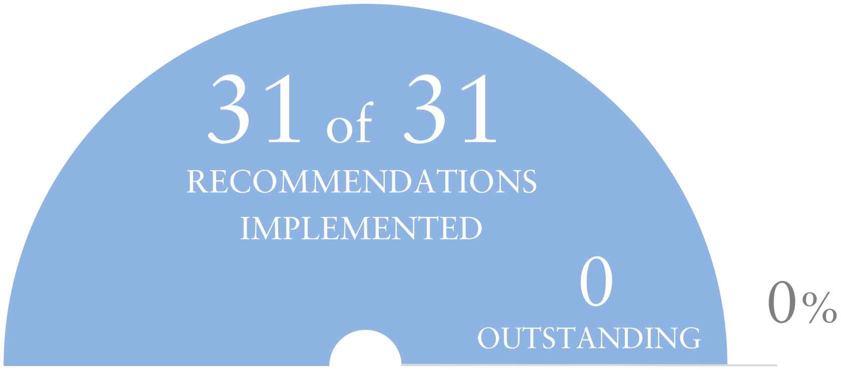
HISTORY COLORADO



From July 1, 2012, through June 30, 2017, History Colorado agreed or partially agreed to implement 31 audit recommendations—17 were from financial audits and 14 were from performance audits. Based on the OSA's follow-up audit process and information reported by History Colorado, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, History Colorado also had no outstanding audit recommendations.

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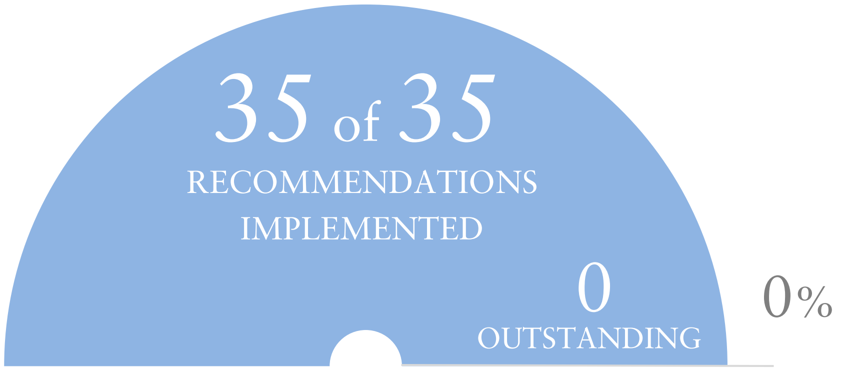
METROPOLITAN STATE UNIVERSITY OF DENVER



From July 1, 2012, through June 30, 2017, Metropolitan State University of Denver (University) agreed or partially agreed to implement 35 audit recommendations—all were from financial audits. Based on the OSA’s follow-up audit process, as of June 30, 2018, the University has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the University also had no outstanding audit recommendations.

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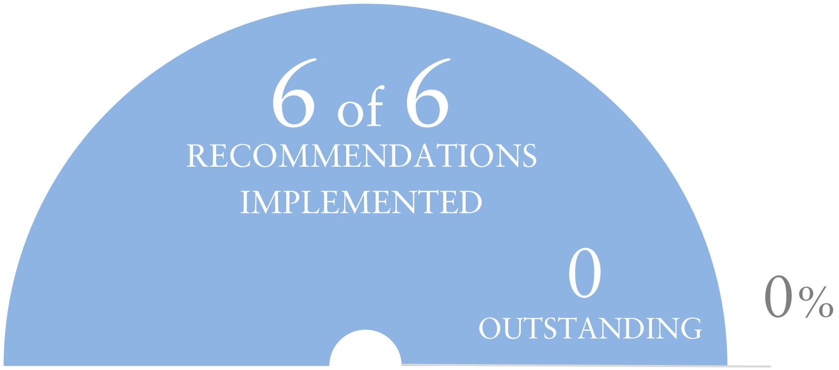
UNIVERSITY OF COLORADO SYSTEM



From July 1, 2012, through June 30, 2017, the University of Colorado System (System) agreed to implement six audit recommendations—all were from financial audits. Based on the OSA's follow-up audit process, as of June 30, 2018, the System has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the System also had no outstanding audit recommendations.

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UNIVERSITY OF NORTHERN COLORADO

From July 1, 2012, through June 30, 2017, the University of Northern Colorado (University) agreed to implement five audit recommendations—all were from financial audits. Based on the OSA's follow-up audit process, as of June 30, 2018, the University has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the University also had no outstanding audit recommendations.

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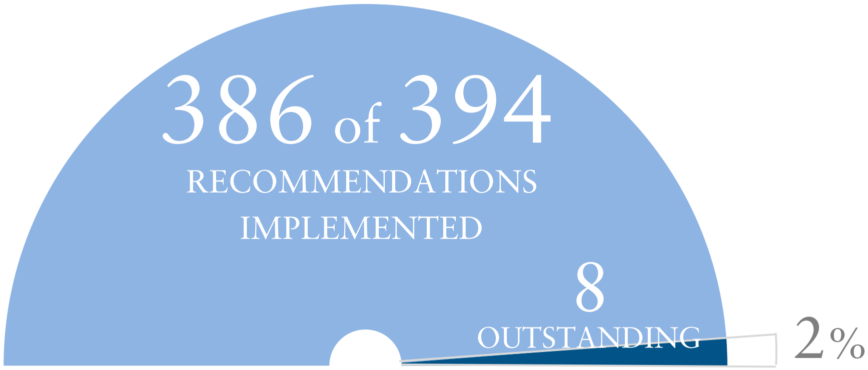
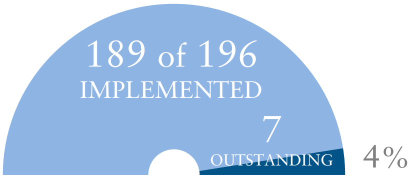
DEPARTMENT OF HUMAN SERVICES



From July 1, 2012, through June 30, 2017, the Department of Human Services (Department) agreed or partially agreed to implement 394 audit recommendations—196 were from financial audits and 198 were from performance audits. As of June 30, 2018, a total of eight of the 394 recommendations are still outstanding, and four of the outstanding recommendations are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that seven of the 196 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department had two outstanding financial audit recommendations.

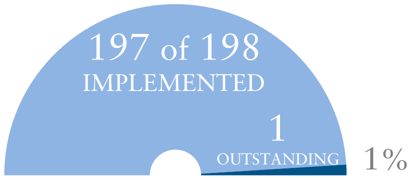
EXHIBIT 17 summarizes the outstanding financial and financial-related IT audit recommendations by the level of deficiency, topic area, and number of months since the Department's original implementation dates. Four of the outstanding financial and financial-related IT audit recommendations are considered high priority and highlighted in orange.

EXHIBIT 17. DEPARTMENT OF HUMAN SERVICES
FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS OUTSTANDING
AS OF JUNE 30, 2018

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-065A	2013	Material Weakness	Child Care	Partially Implemented	12/31/2014	12/31/2018	48
	2017-065B	2013	Material Weakness	Child Care	Partially Implemented	12/31/2014	08/31/2018	44
	2017-066A	2017	Material Weakness	Child Care IT Systems	Not Implemented	6/30/2018	10/31/2018	4
	2017-066B	2017	Material Weakness	Child Care IT Systems	Not Implemented	6/30/2018	10/31/2018	4
	2017-065C	2016	Material Weakness	Child Care	Not Implemented	8/31/2018	12/31/2018	4
Statewide Single Audit, Fiscal Year Ended June 30, 2016	2016-077B	2016	Deficiency in Internal Control	Federal Grant Subrecipient Monitoring	Partially Implemented	7/31/2018	7/31/2018	0
Statewide Single Audit, Fiscal Year Ended June 30, 2013	2013-007B	2013	Deficiency in Internal Control	Payroll Controls	Partially Implemented	12/31/2014	4/30/2019	52

SOURCE: Office of the State Auditor's audit recommendation database.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Department reports that one of the 198 performance audit recommendations that it agreed to implement is still outstanding. In our 2017 *Annual Report,* the Department had no outstanding performance audit recommendations.

EXHIBIT 18 provides information on the Department's outstanding performance audit recommendation, including the number of months since the Department's original implementation date.

EXHIBIT 18. DEPARTMENT OF HUMAN SERVICES PERFORMANCE AUDIT RECOMMENDATION OUTSTANDING AS OF JUNE 30, 2018

AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS[1]	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2017, Performance Audit	2A	Child Care Licensing Cash Fund	Not Implemented	6/30/2018	6/30/2019	12

SOURCE: Office of the State Auditor's recommendation database.

[1] Implementation status is self-reported by the Department and not audited by the OSA.

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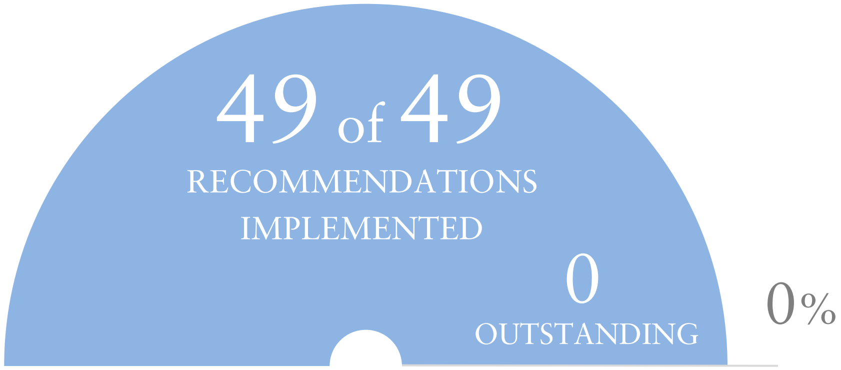
JUDICIAL BRANCH



From July 1, 2012, through June 30, 2017, the Judicial Branch (Judicial) agreed or partially agreed to implement 49 audit recommendations—one recommendation was from a financial audit and 48 were from performance audits and/or information technology performance audits. Based on the OSA's follow-up audit process and information reported by Judicial, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, Judicial had three outstanding audit recommendations.

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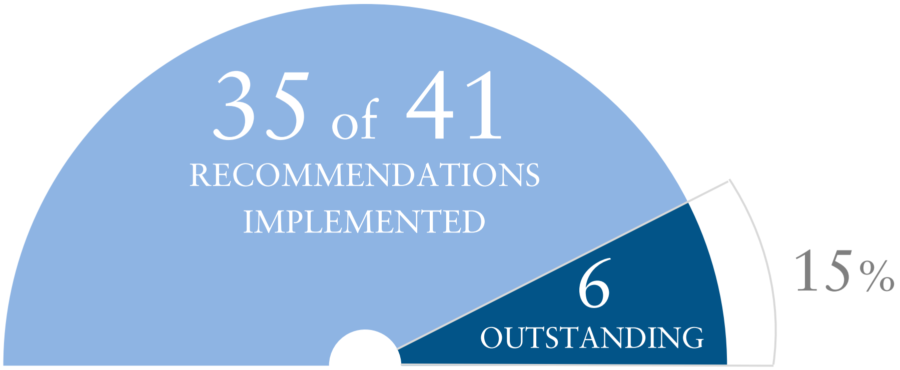
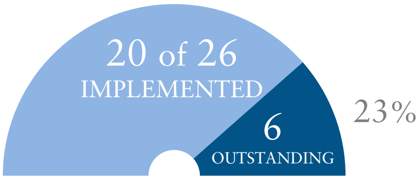
DEPARTMENT OF LABOR AND EMPLOYMENT



From July 1, 2012, through June 30, 2017, the Department of Labor and Employment (Department) agreed or partially agreed to implement 41 audit recommendations—26 were from financial audits and 15 were from performance audits. As of June 30, 2018, a total of six of the 41 recommendations are still outstanding, and one outstanding recommendation is considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that six of the 26 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department had two outstanding financial-related IT audit recommendations.

EXHIBIT 19 summarizes the outstanding financial-related IT audit recommendations by the level of deficiency, topic area, and number of months since the Department's original implementation dates. One of the outstanding financial-related IT audit recommendations is considered high priority and highlighted in orange.

EXHIBIT 19. DEPARTMENT OF LABOR AND EMPLOYMENT FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS OUTSTANDING AS OF JUNE 30, 2018

AUDIT	REC. NO.	FIRST FISCAL YEAR REC. MADE	CURRENT DEFICIENCY LEVEL	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-029	2012	Significant Deficiency	CUBS[1] & CATS[2] IT Controls	Partially Implemented	12/31/2016	10/31/2018	22
	2017-027A	2017	Significant Deficiency	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Partially Implemented	6/30/2018	12/31/2018	6
	2017-027B	2017	Significant Deficiency	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Not Implemented	6/30/2018	11/30/2018	5
	2017-027C	2017	Significant Deficiency	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Partially Implemented	6/30/2018	11/30/2018	5
	2017-027D	2017	Significant Deficiency	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Partially Implemented	6/30/2018	11/30/2018	5
	2017-027E	2017	Significant Deficiency	CUBS[1], CATS[2], & CLEAR[3] IT Controls	Partially Implemented	12/31/2019	11/30/2018	-13[4]

SOURCE: Office of the State Auditor's audit recommendation database.

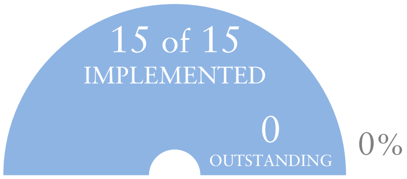
[1] CUBS is the Colorado Unemployment Benefits System.

[2] CATS is the Colorado Automated Tax System.

[3] CLEAR is the Colorado Labor and Employment Applicant Resource.

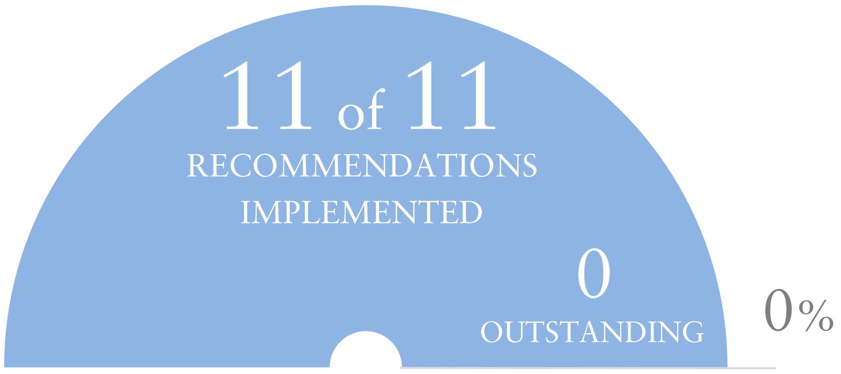
[4] The Delay (Months) is a negative number because the Department revised its current implementation date to a date earlier than its original implementation date. In the 2017 *Statewide* audit report, the Department reported that this recommendation would be implemented by December 2019, but it recently revised its date to November 2018.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Department reports that it has no outstanding performance audit recommendations. In our 2017 *Annual Report*, the Department had two outstanding performance audit recommendations.

DEPARTMENT OF LAW



From July 1, 2012, through June 30, 2017, the Department of Law (Department) agreed or partially agreed to implement 11 audit recommendations—all were from performance audits. Based on information reported by the Department, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations,* the Department had two outstanding audit recommendations.

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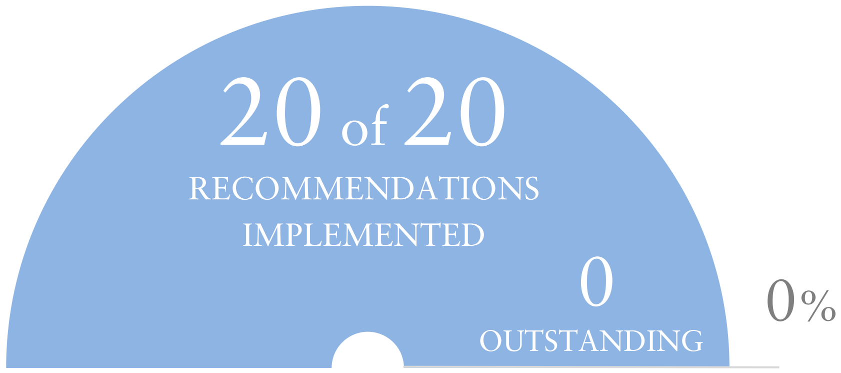
DEPARTMENT OF LOCAL AFFAIRS



From July 1, 2012, through June 30, 2017, the Department of Local Affairs (Department) agreed or partially agreed to implement 20 audit recommendations—two were from financial audits and 18 were from performance audits. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Department also had no outstanding audit recommendations.

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DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

From July 1, 2012, through June 30, 2017, the Department of Military and Veterans Affairs (Department) agreed or partially agreed to implement 23 audit recommendations—one was from a financial audit and 22 were from a performance audit. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Department also had no outstanding audit recommendations.

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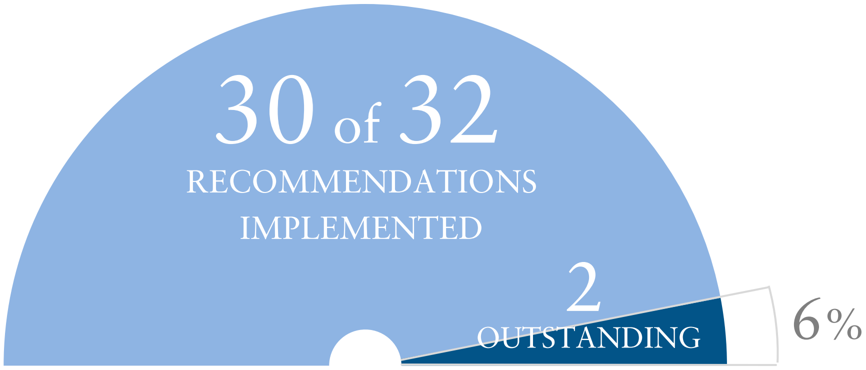
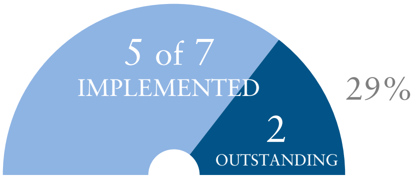
DEPARTMENT OF NATURAL RESOURCES



From July 1, 2012, through June 30, 2017, the Department of Natural Resources (Department) agreed or partially agreed to implement 32 audit recommendations—seven were from financial audits and 25 were from performance audits. As of June 30, 2018, a total of two of the 32 recommendations are still outstanding, and none of the outstanding recommendations are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that two of the seven financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department also had two outstanding financial-related IT audit recommendations.

EXHIBIT 20 summarizes the outstanding financial-related IT audit recommendations by the level of deficiency, topic area, and number of months since the Department's original implementation dates.

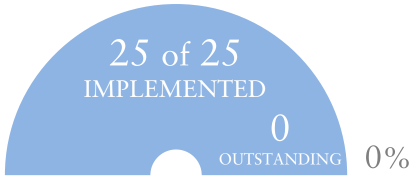
EXHIBIT 20. DEPARTMENT OF NATURAL RESOURCES
FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS OUTSTANDING
AS OF JUNE 30, 2018

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-031A	2016	Significant Deficiency	CORE[1] IT Controls	Partially Implemented	6/30/2017	7/31/2018	13
	2017-031B	2016	Significant Deficiency	CORE[1] IT Controls	Partially Implemented	6/30/2017	7/31/2018	13

SOURCE: Office of the State Auditor's audit recommendation database.

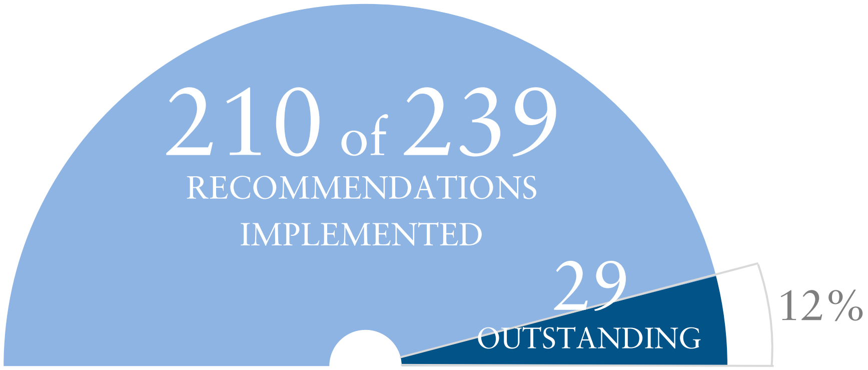
[1] CORE is the Colorado Operations Resource Engine, the State's accounting system.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



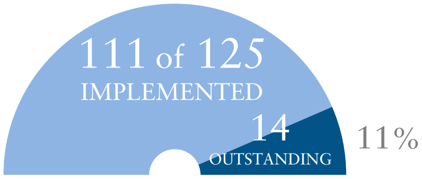
As of June 30, 2018, the Department reports that it has no outstanding performance audit recommendations. In our 2017 *Annual Report,* the Department had three outstanding performance audit recommendations.

DEPARTMENT OF PERSONNEL & ADMINISTRATION



From July 1, 2012, through June 30, 2017, the Department of Personnel & Administration (Department) agreed or partially agreed to implement 239 recommendations—125 were from financial audits and 114 were from performance audits. As of June 30, 2018, a total of 29 of the 239 recommendations are still outstanding, and five of the outstanding recommendations are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that 14 of the 125 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement are still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department had eight outstanding financial and financial-related IT audit recommendations.

EXHIBIT 21 summarizes the outstanding financial and financial-related IT audit recommendations by the level of deficiency, topic area, and number of months since the Department's original implementation dates. Four of the outstanding financial and financial-related IT audit recommendations are considered high priority and highlighted in orange.

EXHIBIT 21. DEPARTMENT OF PERSONNEL & ADMINISTRATION FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS OUTSTANDING AS OF JUNE 30, 2018

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-005	2015	Material Weakness	CPPS[1] IT Controls	Partially Implemented	12/31/2016	9/30/2018	21
	2017-036C	2017	Material Weakness	CORE[2] IT Controls	Not Implemented	6/30/2018	9/30/2018	3
	2017-035	2015	Significant Deficiency	Financial Reporting Controls	Partially Implemented	12/31/2016	6/30/2019	30
	2017-043A	2012	Significant Deficiency	CPPS[1] IT Controls	Partially Implemented	12/31/2014	6/30/2019	54
	2017-033	2017	Deficiency in Internal Control	Payroll Reporting Controls	Partially Implemented	5/31/2018	11/30/2018	6
	2017-039A	2016	Deficiency in Internal Control	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	2017-039B	2016	Deficiency in Internal Control	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	2017-039C	2016	Deficiency in Internal Control	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	2017-039D	2016	Deficiency in Internal Control	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	2017-039E	2016	Deficiency in Internal Control	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	2017-039F	2016	Deficiency in Internal Control	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	2017-040	2016	Deficiency in Internal Control	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	2017-041	2016	Deficiency in Internal Control	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14

EXHIBIT 21. DEPARTMENT OF PERSONNEL & ADMINISTRATION
FINANCIAL AND FINANCIAL-RELATED IT AUDIT RECOMMENDATIONS OUTSTANDING
AS OF JUNE 30, 2018

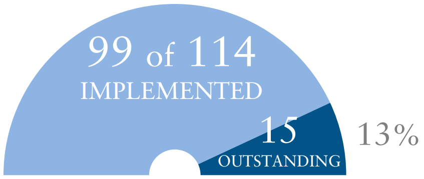
AUDIT	REC. NO.	FIRST FISCAL YEAR REC. MADE	CURRENT DEFICIENCY LEVEL	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
	2017-042B	2015	Deficiency in Internal Control	Labor Allocation Controls	Partially Implemented	12/31/2017	1/31/2019	13

SOURCE: Office of the State Auditor's audit recommendation database.

[1] CPPS is the Colorado Personnel Payroll System.

[2] CORE is the Colorado Operations Resource Engine, the State's accounting system.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Department reports that 15 of the 114 performance audit recommendations that it agreed to implement are still outstanding. In our 2017 *Annual Report*, the Department had two outstanding performance audit recommendations.

EXHIBIT 22 provides information on the Department's outstanding performance audit recommendations, including the number of months since the Department's original implementation dates.

EXHIBIT 22. DEPARTMENT OF PERSONNEL & ADMINISTRATION PERFORMANCE AUDIT RECOMMENDATIONS OUTSTANDING AS OF JUNE 30, 2018

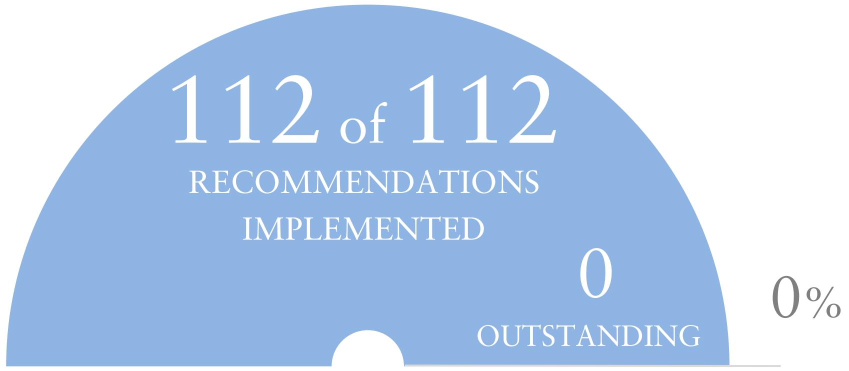
Audit	Rec. No.	Topic Area	Implementation Status[1]	Original Implementation Date	Current Implementation Date	Delay (Months)
Department of Revenue, Tax Processing, Performance Audit, September 2011	2 [2]	Program Administration	Partially Implemented	7/31/2012	12/31/2018	77
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2017, Performance Audit	6	State Archives & Public Records Cash Fund	Partially Implemented	6/30/2019	6/30/2019	0
Performance Audit of the Department's Annual Compensation Study, May 2017	3B	Compliance with Payroll & Personnel Laws & Regulations	Partially Implemented	9/30/2018	9/30/2018	0
	4	Compliance with Payroll & Personnel Laws & Regulations	Partially Implemented	12/31/2017	9/30/2018	9
Commuting Use of State-Owned Vehicles, Performance Audit, November 2016	1	Commuting/ State Vehicles	Partially Implemented	5/31/2017	11/30/2018	18
	3A	Commuting/ State Vehicles	Not Implemented	9/30/2017	11/30/2018	14
	3B	Commuting/ State Vehicles	Not Implemented	9/30/2017	11/30/2018	14
	3C	Commuting/ State Vehicles	Not Implemented	9/30/2017	11/30/2018	14
	3D	Commuting/ State Vehicles	Not Implemented	9/30/2017	11/30/2018	14
	3E	Commuting/ State Vehicles	Not Implemented	9/30/2017	11/30/2018	14
	4	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	8	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	9A	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	9B	Commuting/ State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14
	9C	Commuting / State Vehicles	Partially Implemented	9/30/2017	11/30/2018	14

SOURCE: Office of the State Auditor's recommendation database.

[1] Implementation status is self-reported by the Department and not audited by the OSA.

[2] This recommendation has been outstanding for 6 years.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT



From July 1, 2012, through June 30, 2017, the Department of Public Health and Environment (Department) agreed or partially agreed to implement 112 audit recommendations—three were from financial audits and 109 were from performance audits. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2018, it has no outstanding recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Department also had no outstanding audit recommendations.

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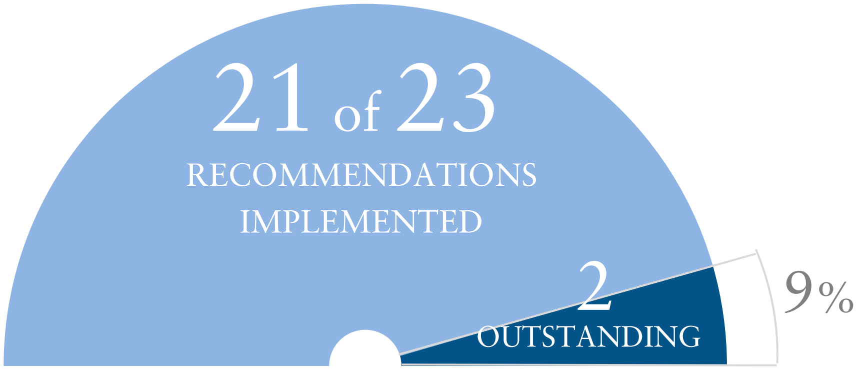
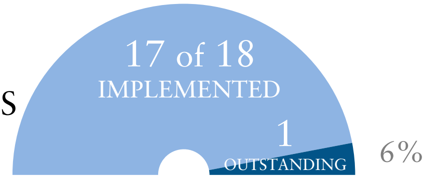
DEPARTMENT OF PUBLIC SAFETY



From July 1, 2012, through June 30, 2017, the Department of Public Safety (Department) agreed or partially agreed to implement 23 audit recommendations—18 were from financial audits and five were from performance audits. As of June 30, 2018, a total of two of the 23 recommendations are still outstanding, and none of the outstanding recommendations are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that one of the 18 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement is still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department had five outstanding financial audit recommendations.

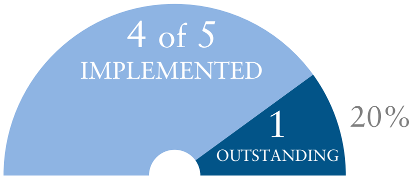
EXHIBIT 23 summarizes the outstanding financial audit recommendation by the level of deficiency, topic area, and number of months since the Department's original implementation date.

EXHIBIT 23. DEPARTMENT OF PUBLIC SAFETY FINANCIAL AUDIT RECOMMENDATION OUTSTANDING AS OF JUNE 30, 2018

Audit	Rec. No.	First Fiscal Year Rec. Made	Current Deficiency Level	Topic Area	Implementation Status	Original Implementation Date	Current Implementation Date	Delay (Months)
Statewide Single Audit, Fiscal Year Ended June 30, 2016	2016-084	2016	Deficiency in Internal Control	Financial Reporting Controls	Partially Implemented	6/30/2017	9/30/2018	15

SOURCE: Office of the State Auditor’s audit recommendation database.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2017, the Department reports that one of the five performance audit recommendations that it agreed to implement is still outstanding. In our 2017 *Annual Report,* the Department had no outstanding performance audit recommendations.

Exhibit 24 provides information on the Department’s outstanding performance audit recommendation, including the number of months since the Department’s original implementation date.

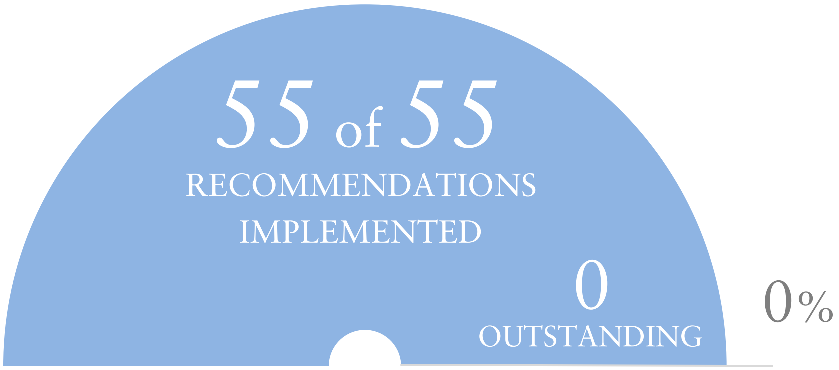
EXHIBIT 24. DEPARTMENT OF PUBLIC SAFETY PERFORMANCE AUDIT RECOMMENDATION OUTSTANDING AS OF JUNE 30, 2018

Audit	Rec. No.	Topic Area	Implementation Status[1]	Original Implementation Date	Current Implementation Date	Delay (Months)
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2017, Performance Audit	8	Fire Suppression Cash Fund	Partially Implemented	9/30/2018	9/30/2018	0

SOURCE: Office of the State Auditor’s recommendation database.

[1] Implementation status is self-reported by the Department and not audited by the OSA.

DEPARTMENT OF REGULATORY AGENCIES



From July 1, 2012, through June 30, 2017, the Department of Regulatory Agencies (Department) agreed or partially agreed to implement 55 audit recommendations—all were from performance audits. Based on information reported by the Department, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Department also had no outstanding audit recommendations.

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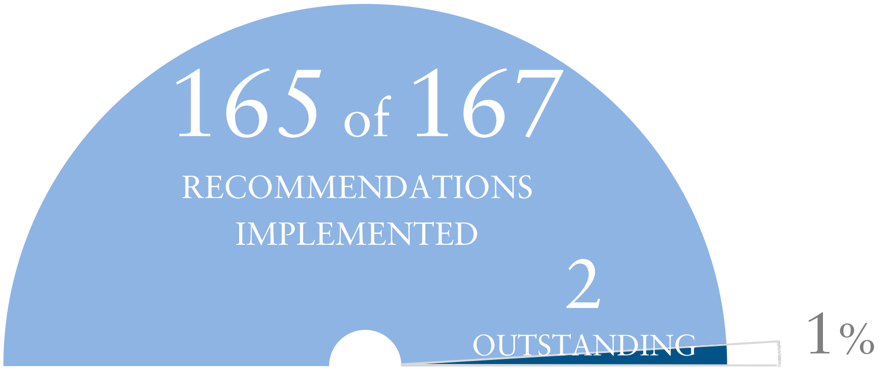
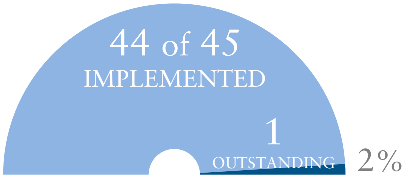
DEPARTMENT OF REVENUE



From July 1, 2012, through June 30, 2017, the Department of Revenue (Department) agreed or partially agreed to implement 167 audit recommendations—45 were from financial audits and 122 were from performance audits. As of June 30, 2018, a total of two of the 167 recommendations are still outstanding, and both of the outstanding recommendations are considered high priority.

FINANCIAL AND FINANCIAL-RELATED IT RECOMMENDATIONS OUTSTANDING



As of June 30, 2017, the OSA's follow-up audit process determined that one of the 45 financial and financial-related information technology (IT) audit recommendations that the Department agreed to implement is still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department had no outstanding financial audit recommendations.

Exhibit 25 summarizes the outstanding financial-related IT audit recommendation by the level of deficiency, topic area, and number of months since the Department's original implementation date. This recommendation is considered high priority and highlighted in orange.

EXHIBIT 25. DEPARTMENT OF REVENUE FINANCIAL-RELATED IT AUDIT RECOMMENDATION OUTSTANDING AS OF JUNE 30, 2018

AUDIT	REC. NO.	FIRST FISCAL YEAR REC. MADE	CURRENT DEFICIENCY LEVEL	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-045A	2016	Material Weakness	GenTax[1] IT Controls	Not Implemented	7/31/2017	None Provided[2]	11[3]

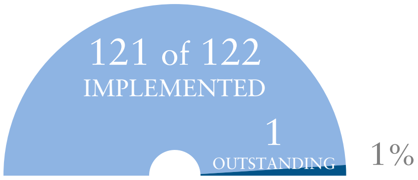
SOURCE: Office of the State Auditor's audit recommendation database.

[1] GenTax is the State's primary information system for processing taxes collected by the State.

[2] The Department has not provided an updated date by which it will implement the recommendation.

[3] Delay (Months) is as of 6/30/2018.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Department reports that one of the 122 performance audit recommendations that it agreed to implement is still outstanding. In our 2017 *Annual Report*, the Department had seven outstanding performance audit recommendations.

EXHIBIT 26 provides information on the Department's outstanding performance audit recommendation, including the number of months since the Department's original implementation date. This recommendation is high priority and highlighted in orange.

EXHIBIT 26. DEPARTMENT OF REVENUE PERFORMANCE AUDIT RECOMMENDATION OUTSTANDING AS OF JUNE 30, 2018

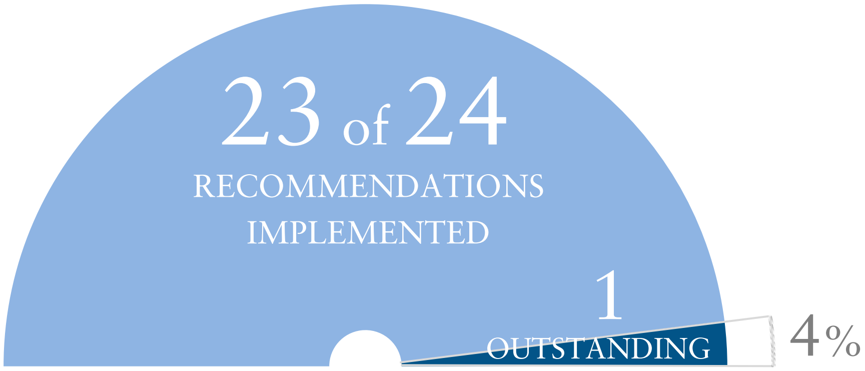
AUDIT	REC. NO.	TOPIC AREA	IMPLEMENTATION STATUS[1]	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Tax Processing, Performance Audit, September 2011	2[2]	Program Administration	Partially Implemented	7/31/2012	12/31/2018	77

SOURCE: Office of the State Auditor's audit recommendation database.

[1] Implementation status is self-reported by the Department and not audited by the OSA.

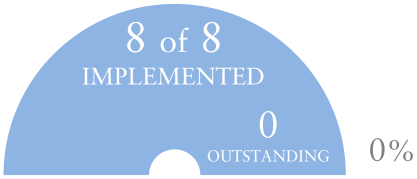
[2] This recommendation has been outstanding for 6 years.

DEPARTMENT OF STATE (SECRETARY OF STATE)



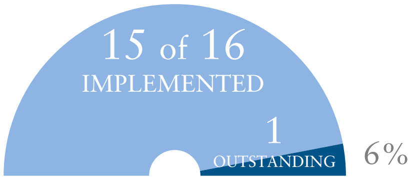
From July 1, 2012, through June 30, 2017, the Department of State (Department) agreed or partially agreed to implement 24 audit recommendations—eight were from financial audits and 16 were from performance audits. As of June 30, 2018, a total of one of the 24 recommendations is still outstanding, and it is not considered high priority.

FINANCIAL RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that the eight financial audit recommendations that the Department agreed to implement are no longer outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department also had no outstanding financial audit recommendations.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Department reports that it has one outstanding performance audit recommendation. In our 2017 *Annual Report,* the Department had four outstanding performance audit recommendations.

EXHIBIT 27 provides information on the Department's outstanding performance audit recommendation, including the number of months since the Department's original implementation date.

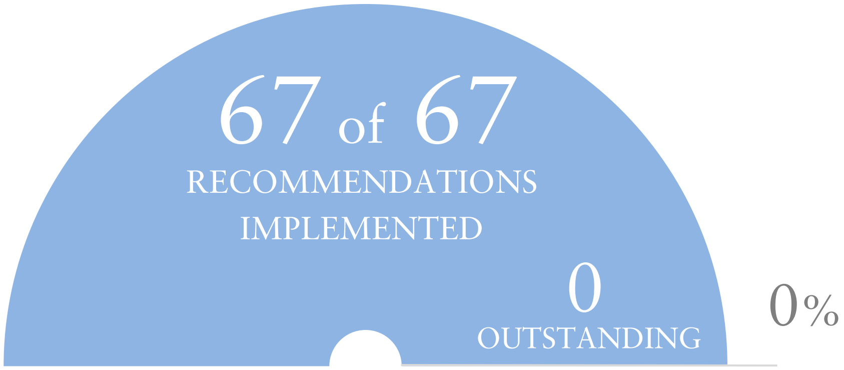
EXHIBIT 27. DEPARTMENT OF STATE (SECRETARY OF STATE) PERFORMANCE AUDIT RECOMMENDATION OUTSTANDING AS OF JUNE 30, 2018

Audit	Rec. No.	Topic Area	Implementation Status[1]	Original Implementation Date	Current Implementation Date	Delay (months)
Cash Funds Uncommitted Reserves, Fiscal Year Ended June 30, 2016, Performance Audit	7	Department of State Cash Fund	Partially Implemented	6/30/2018	6/30/2019	12

SOURCE: Office of the State Auditor's recommendation database.

[1] Implementation status is self-reported by the Department and not audited by the OSA.

DEPARTMENT OF TRANSPORTATION



From July 1, 2012, through June 30, 2017, the Department of Transportation (Department) agreed or partially agreed to implement 67 audit recommendations—13 were from financial audits and 54 were from performance audits. Based on the OSA's follow-up audit process and information reported by the Department, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Department also had no outstanding audit recommendations.

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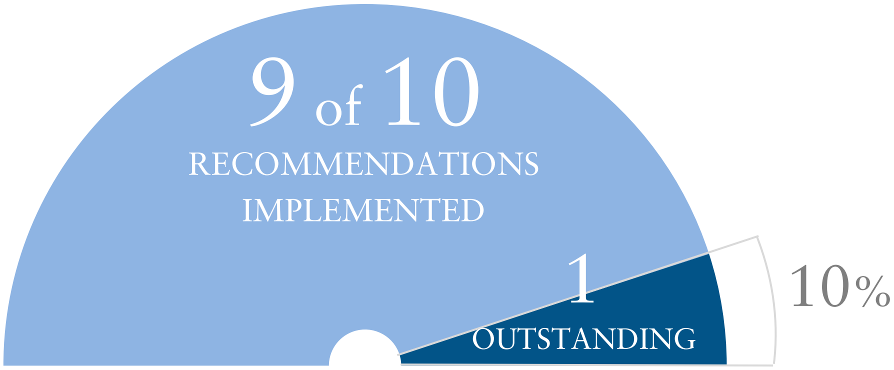
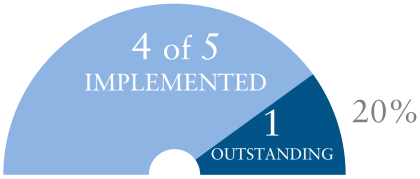
DEPARTMENT OF TREASURY



From July 1, 2012, through June 30, 2017, the Department of Treasury (Department) agreed or partially agreed to implement 10 audit recommendations—five were from financial audits and five were from a performance audit. As of June 30, 2018, a total of one of the 10 recommendations is still outstanding, and the outstanding recommendation is not considered high priority.

FINANCIAL RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the OSA's follow-up audit process determined that one of the five financial audit recommendations that the Department agreed to implement is still outstanding. In our 2017 *Annual Report: Status of Outstanding Audit Recommendations* (2017 *Annual Report*), the Department had no outstanding financial audit recommendations.

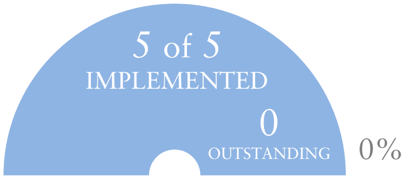
EXHIBIT 28 summarizes the outstanding financial audit recommendation by the level of deficiency, topic area, and number of months since the Department's original implementation date.

EXHIBIT 28. DEPARTMENT OF TREASURY
FINANCIAL AUDIT RECOMMENDATION OUTSTANDING
AS OF JUNE 30, 2018

AUDIT	REC. NO.	FIRST FISCAL YEAR REC. MADE	CURRENT DEFICIENCY LEVEL	TOPIC AREA	IMPLEMENTATION STATUS	ORIGINAL IMPLEMENTATION DATE	CURRENT IMPLEMENTATION DATE	DELAY (MONTHS)
Statewide Single Audit, Fiscal Year Ended June 30, 2017	2017-048A	2017	Deficiency in Internal Control	Financial Reporting Controls	Partially Implemented	3/31/2018	8/31/2018	5

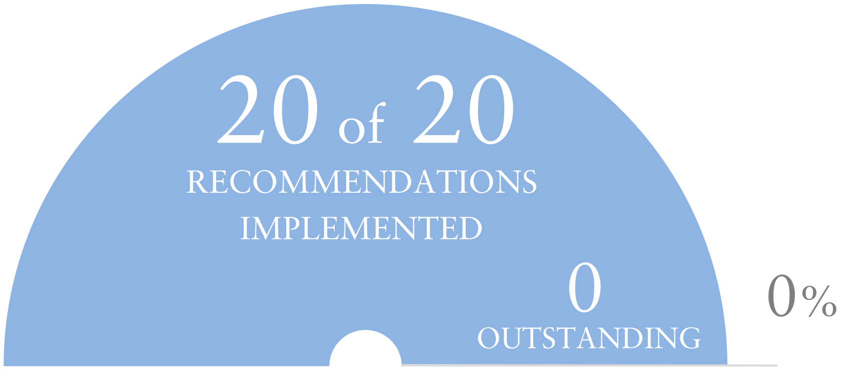
SOURCE: Office of the State Auditor's audit recommendation database.

PERFORMANCE RECOMMENDATIONS OUTSTANDING



As of June 30, 2018, the Department reports that it has no outstanding performance audit recommendations. In our 2017 *Annual Report,* the Department also had no outstanding performance audit recommendations.

CONNECT FOR HEALTH COLORADO



From July 1, 2012, through June 30, 2017, Connect for Health Colorado (Connect for Health) agreed to implement 20 audit recommendations—all were from a performance audit. Based on information reported by Connect for Health, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, Connect for Health had 11 outstanding performance audit recommendations.

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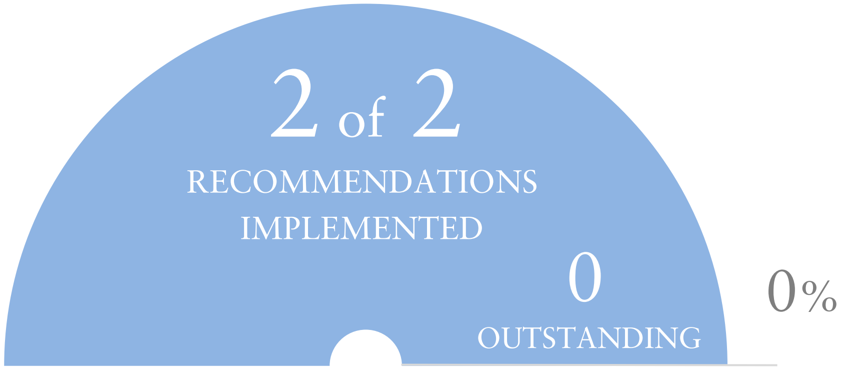
GREAT OUTDOORS COLORADO



From July 1, 2012, through June 30, 2017, Great Outdoors Colorado (GOCO) agreed to implement two audit recommendations—both were from financial audits. Based on the OSA's follow-up audit process, as of June 30, 2018, GOCO has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, GOCO also had no outstanding audit recommendations.

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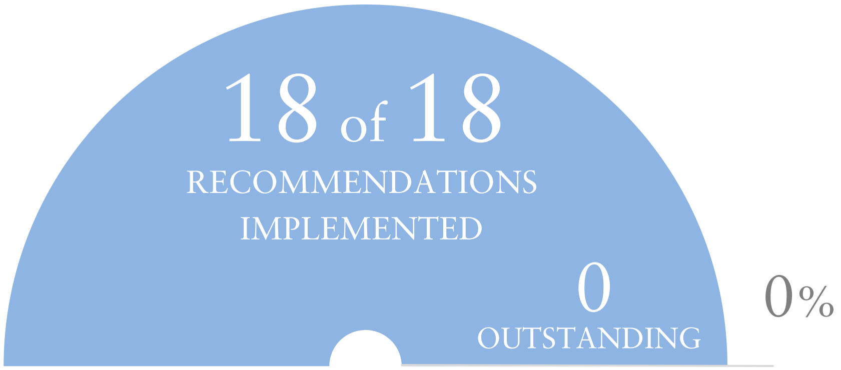
INDEPENDENT ETHICS COMMISSION



From July 1, 2012, through June 30, 2017, the Independent Ethics Commission (Commission) agreed to implement 18 audit recommendations—all were from a performance audit. Based on information reported by the Commission, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, the Commission also had no outstanding audit recommendations.

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PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION

From July 1, 2012, through June 30, 2017, the Public Employees' Retirement Association (PERA) agreed to implement three audit recommendations—all were from a performance audit. Based on information reported by PERA, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, PERA also had no outstanding audit recommendations.

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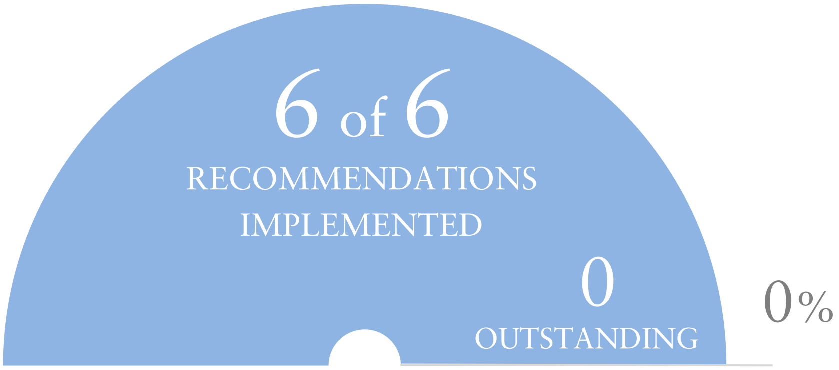
REGIONAL TRANSPORTATION DISTRICT



From July 1, 2012, through June 30, 2017, the Regional Transportation District (RTD) agreed to implement six audit recommendations—all were from a performance audit. Based on information reported by RTD, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, RTD also had no outstanding audit recommendations.

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STATEWIDE INTERNET PORTAL AUTHORITY

From July 1, 2012, through June 30, 2017, the Statewide Internet Portal Authority (SIPA) agreed or partially agreed to implement 26 audit recommendations—all were from an information technology performance audit. Based on information reported by SIPA, as of June 30, 2018, it has no outstanding audit recommendations.

In our 2017 *Annual Report: Status of Outstanding Audit Recommendations*, SIPA also had no outstanding audit recommendations.

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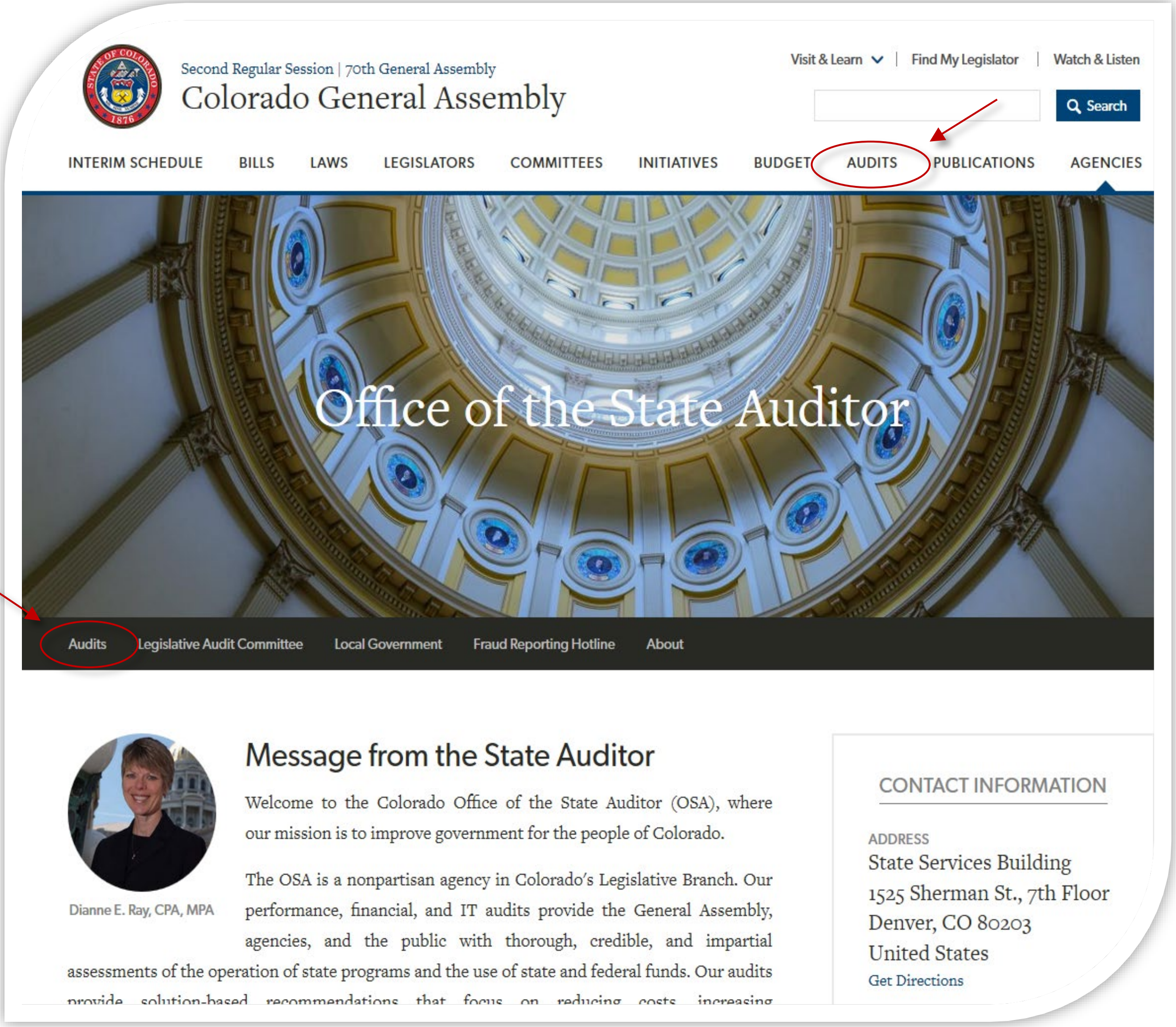
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Dianne E. Ray, CPA, MPA

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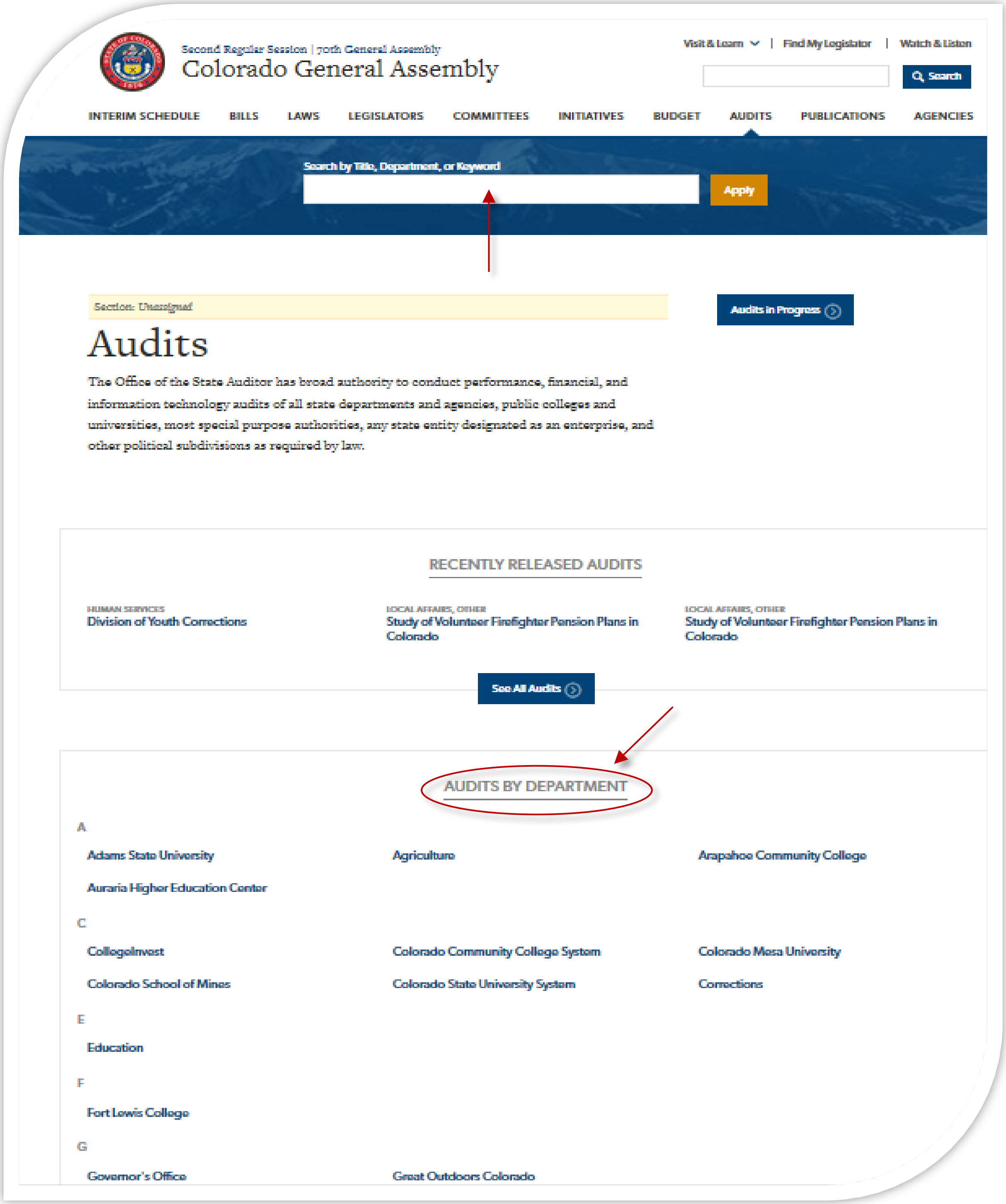
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