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Representative
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Senator
JAMES KERR
Representative

State of Colorado

LEGISLATIVE AUDIT COMMITTEE
Legislative Services Building - Second Floor
200 East 14th Avenue
Denver, Colorado 80203

STEVE KING
Senator
SCOTT RENFROE
Senator
SU RYDEN
Representative
LOIS TOCHTROP
Senator

A G E N D A **LEGISLATIVE AUDIT COMMITTEE** Audit Committee Hearing Room – First Floor Legislative Services Building

October 15-16, 2012

To view full documentation, please click [HERE](#).

October 15, 2012

10:00 a.m. – 11:00 a.m.

Performance Audit of the Office of Administrative Courts September 2012

Department of Personnel and Administration

Kathy Nesbitt, Executive Director
Jennifer Okes, Deputy Executive Director
Matt Azer, Director, Office of Administrative Courts

Office of the State Auditor

Dianne E. Ray, State Auditor
Michelle Colin, Acting Deputy State Auditor

Sjoberg Evashenk Consulting, Inc.

George Skiles, Manager

Recommendations To Be Discussed

Rec	Page	Summary
1	25	Workers' Compensation Hearings
2	31	Information Technology
3	38	Public Perception and Customer Service

**11:00 a.m. – 11:45 a.m. Annual Report of Audit Recommendations Not Fully Implemented
October 2012**

Office of the State Auditor
Dianne E. Ray, State Auditor
Michelle Colin, Acting Deputy State Auditor
Ferminia Hebert, Legislative Auditor
Reed Larsen, Legislative Auditor

11:45 a.m. – 12:00 p.m. GENERAL BUSINESS

Attachment A Approval of Minutes from August 27-28, 2012

Attachment B Proposed 2013 Session Calendar
Dianne Ray, State Auditor

12:00 p.m. – 1:30 p.m. BREAK

**1:30 p.m. – 2:30 p.m. Medicaid Hospital Provider Fee Program
Department of Health Care Policy and Financing
Performance Audit, September 2012**

Department of Health Care Policy and Financing
John Bartholomew, Deputy Executive Director
and Finance Office Director
Chris Underwood, Director, Provider Operations Division
and Finance Office Deputy Director
Nancy Dolson, Section Manager, Safety Net Programs
Ellen Robinson, Chair, Hospital Provider Fee Oversight
and Advisory Board

Office of the State Auditor
Dianne E. Ray, State Auditor
Monica Bowers, Deputy State Auditor
Sarah Aurich, Managing Legislative Auditor
Mindy Gates, Legislative Auditor

Recommendations To Be Discussed

Rec	Page	Summary
1	19	Provider Fee Model Data
2	24	Excess Hospital Provider Fees
3	27	Information Technology Security

**2:30 p.m. – 2:45 p.m. Colorado Lottery Financial and Compliance Audit
for the Year Ended June 30, 2012**

Department of Revenue

Barbara Brohl, Executive Director
Abel Tapia, Director, Lottery Division
John Caligaris, Controller, Lottery Division

Lottery Commission

Dana Franzen, Chair

Office of the State Auditor

Dianne E. Ray, State Auditor
Kerri Hunter, Deputy State Auditor
Cynthia Hochmiller, Managing Legislative Auditor

CliftonLarsonAllen LLP

Paul Niedermuller, Partner
Justin Petrone, Senior Manager

Recommendations To Be Discussed

Rec	Page	Summary
1	6	Game Prize Payout Percentage

**2:45 p.m. – 3:00 p.m. The State Board of the Great Outdoors Colorado Trust Fund
Financial and Compliance Audit
June 30, 2012**

State Board of Great Outdoors Colorado Trust Fund
Jim Smith, Vice-Chair
Jim Spaanstra, Treasurer

Great Outdoors Colorado
Lise Aangeenbrug, Executive Director
Julie Coutant, Chief Financial Officer

Office of the State Auditor
Dianne E. Ray, State Auditor
Kerri Hunter, Deputy State Auditor
Crystal Dorsey, Managing Legislative Auditor

Ehrhardt Keefe Steiner & Hottman, LLP
Ryan Sells, Partner
Natasha Suzuki, Audit Manager

Recommendations To Be Discussed

Rec	Page	Summary
1	6	Constitutional Requirements

**3:00 p.m. – 3:15 p.m. Schedule of TABOR Revenue
September 2012**

Office of the State Auditor
Dianne E. Ray, State Auditor
Kerri Hunter, Deputy State Auditor
Jeffrey Kahn, Managing Legislative Auditor

3:15 p.m. – 4:00 p.m. GENERAL BUSINESS

Attachment C OSA Annual Report, Fiscal Year 2012
Monica Bowers, Deputy State Auditor
Jenny Atchley, Legislative Auditor

Attachment D 2013 Potential Legislation
Dianne Ray, State Auditor
Michelle Colin, Acting Deputy State Auditor
Bob Lackner, Legislative Legal Services
Mike Beery, Director, Board of Assessment Appeals
Bruce Eisenhower, Deputy Director and COO, DOLA

Updates

No Attachment Audit Requests
Dianne Ray, State Auditor

No Attachment Department of Public Health and Environment policy recommendation
(tabled from August LAC hearing)
Dianne Ray, State Auditor

Statutorily-required Reports

Attachment E Fire and Police Pension Actuarial Valuation Reports
Dianne Ray, State Auditor

October 16, 2012

9:00 a.m. – 12:00 p.m.

**Conservation Easement Tax Credit
Department of Revenue, Division of Real Estate
Performance Audit, September 2012**

Department of Revenue

Barbara J. Brohl, Executive Director

Heather Copp, Deputy Executive Director

Debbie Van Wyke, Manager, Conservation Easement Program

Division of Real Estate

Marcia Waters, Director

Jordan Beezley, Manager, Conservation Easement Program

Conservation Easement Oversight Commission

Martha Cochran, Commission-Chair and

Executive Director, Aspen Valley Land Trust

Office of the State Auditor

Dianne E. Ray, State Auditor

Monica Bowers, Deputy State Auditor

Greg Fugate, Managing Legislative Auditor

Anne Jordan, Legislative Auditor

Andrew Knauer, Legislative Auditor

Heidi Schaefer, Legislative Auditor

Recommendations To Be Discussed

Rec	Page	Summary
1	32	Tax Credit Claims
2	38	Documentation
3	43	Information Management
4	50	CEOC Consultations
5	51	CEOC Consultations
6	52	CEOC Consultations
7	61	Conservation Easement Appraisals
8	66	Conservation Easement Holders
9	69	Long Term Value and Benefits
10	72	Statutory and Regulatory Framework
11	80	Pre-Approval of Tax Credit Claims
12	92	Effectiveness of the Conservation Easement Tax Credit

Handout

Information Only

12:00 p.m.

Adjourn

