



Office of the State Auditor

Kerri L. Hunter, CPA, CFE
State Auditor

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Evaluation of Colorado Department of Corrections Budgeting Practices—Status Report

Members of the Legislative Audit Committee:

Attached is the status report from the Department of Corrections (Department) on the implementation of recommendations contained in the Office of the State Auditor's (OSA) Evaluation of Colorado Department of Corrections Budgeting Practices, June 2025.

OSA Review of Documentation

As part of the status report process, we requested and received supporting documentation for each recommendation that the Department reported as having been implemented or partially implemented. Specifically, we reviewed the following documentation:

- Standardized methodology for determining caseload, containing how to calculate population, bed need, and capacity for various security levels.
- Spreadsheet templates with formulas for making calculations for population, staffing needs, and itemized caseload operating costs.
- Table for calculating shift relief factors for 24/7 positions to ensure full staffing, accounting for leave, holidays, training, and other factors.
- Dictionary of shared terminology and quality control checklist for budget submissions to the Joint Budget Committee.
- Updated Administrative Regulation for Correctional Industries budgeting and appropriations requests.
- Copy of the allocation of canteen allocations; the canteen annual report; and canteen, vending machine, and library account balance sheets, including information on how the profits are spent on various inmate benefits.

- Revised Administrative Regulations for determining medical care co-pays for offenders.

Based on our review, the supporting documentation substantiates the Department's reported implementation status.