

# INTRODUCTION

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This report summarizes the major findings and recommendations from audit and investigative reports we issued from January 2001 through January 2003. The purpose of this report is to identify what actions, if any, these auditees have taken in response to our findings and recommendations. We have placed this symbol ☹ in the left-hand margin of the auditee action to identify areas of concern or issues that we believe the auditee has not adequately addressed. In the Appendix, we have compiled the recommendations we specifically direct to the Legislature. We have also included an index referring to each entity responding to audits included in this report.

For this report, we have relied upon periodic written responses prepared by auditees to determine whether corrective action has been taken. The Bureau of State Audits' (BSA) policy requests that auditees provide a written response to the audit findings and recommendations before the audit report is initially issued publicly. As a follow-up, we request the auditee to respond at least three times subsequently: at 60 days, 6 months, and 1 year after the public release of the audit report. We may at times request follow-up beyond 1 year or have initiated a follow-up audit if deemed necessary.

We report all instances of substantiated improper governmental activities resulting from our investigative activities to the cognizant state department for corrective action. These departments are required to report the status of their corrective actions every 30 days until all such actions are complete.

Unless otherwise noted, we have not performed any type of review or validation of the corrective actions reported by the auditees. All corrective actions noted in this report were based on responses received by our office as of January 8, 2003.

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