



OFFICE OF THE STATE AUDITOR • LOCAL GOVERNMENT AUDIT DIVISION
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

September 4, 2024

Board Of County Commissioners
County of Huerfano
401 Main St
Walsenburg, CO 81089

Suite 201

RE: 533.00

To Whom It May Concern:

We have not received an audit report for the year ended: 12/31/2023

The Local Government Audit Law (Section 29-1-603, C.R.S.) requires each local government to have an annual audit of all funds and activities of the local government unless the local government was granted exemption status. The Audit Law also requires that copies of the audit be submitted to the State Auditor within seven months after the close of the local government's fiscal year unless the local government was granted an extension of time to file the audit. An extension was not granted.

The audit report must be submitted to the Office of the State Auditor within 30 days of the date of this letter. If the audit is not received by this date, Section 29-1-606(5), C.R.S., allows the State Auditor to notify the county treasurer to withhold funds generated pursuant to the taxing authority of such local government until the local government complies with the requirements of the Local Government Audit Law, or the State Auditor may make or cause an audit at the local government's expense.

Sincerely,

Crystal Dorsey, CPA
Local Government Audit Manager