Office of Legislative Legal Services
Colorado General Assembly
1375 Sherman St., Suite 300
Denver, Colorado 80261
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November 4, 2026

Christopher Gregory, esq.
The Gregory Law Firm
Email address: cspgregory@thegregorylawfim.net

Re: November 3, 2026, Colorado Open Records Act request to Kerri Hunter, State Auditor and Director of the Office of the State Auditor.

Dear Mr. Gregory:

On behalf of Kerri Hunter, State Auditor and Director of the Office of the State Auditor ("OSA"), I am responding to your Colorado Open Records Act ("CORA") request dated November 3, 2026, and received by State Auditor Hunter the same day. You requested:

> As relevant to my prior reporting of public fraud through the OSA Fraud Hotline, I am respectfully submitting this records request pursuant to the Colorado Open Records Act, § 24-72-201, et seq., C.R.S., and/or the Colorado Criminal Justice Records Act, § 24-72-301, et seq., C.R.S. Specifically, I request that you make available for inspection and copying the following public records:
>
> - All management representation letters from the Colorado Judicial Department (including all sub-agencies) responsive to Colorado's federally required single statewide audit for fiscal years 2018 through present;
> - All management representation letters from the Colorado Department of Law (including all sub-agencies) responsive to Colorado's federally required single statewide audit for fiscal years 2018 through present;
> - All management representation letters from the Colorado Department of State (including all sub-agencies) responsive to Colorado's federally required single statewide audit for fiscal years 2018 through present; and
> - All management representation letters signed by the Governor or an agent of the Office of the Governor, which are responsive to

Colorado's federally required single statewide audit for fiscal years 2018 through present.

For the purpose of this response and to assist you in making any future requests, I refer you to the policies of the Colorado General Assembly regarding public records requests. The policies are included in the "Legislative Policies Related to Open Records Requests and Email", dated March 2025, and are available through the "Open Records Requests and Policy" link located at the bottom of the Colorado General Assembly website: leg.colorado.gov.

In accordance with section 2-3-103 (3), C.R.S., OSA's work papers, which include all documentation and correspondence that support its reports, are confidential and not open to public inspection. The management representation letters that auditees give to the OSA during audits are confidential audit work papers and not subject to public inspection pursuant to CORA. Accordingly, OSA's work papers will not be provided.

State Auditor Hunter has reviewed the records in OSA's custody and does not have any public records that are responsive to your request.

Sincerely,



Ed DeCecco
Director

cc: Kerri Hunter, State Auditor and Director of the Office of the State Auditor