From the Auditor

I am pleased to issue my first annual report as the City and County of Denver’s Auditor. In the 2015 election, Denver voters entrusted me with the stewardship of this important City role. I value this trust, honored that the voters elected a qualified, experienced, and independent professional as Auditor. My four decades of auditing and accounting experience as a CPA give me the skills and judgement to ensure that every audit and other service conducted by the Auditor’s Office delivers value and impact. Our Audit Services Division executed a diverse range of high impact audits, and our Prevailing Wage Division diligently monitored and enforced the City’s Prevailing Wage Ordinance that requires appropriate wages and benefits for workers on City projects. I am proud of our work to improve the efficient and effective delivery of Denver municipal services, and to account for how your tax dollars are spent.

The enclosed report highlights the accomplishments of the Audit Services and Prevailing Wage Divisions from 2015. These highlights include the issuance of 17 impactful audits and 19 follow-up audit reports addressing a wide range of City services and risk areas. The Audit Services Division also underwent an external quality assurance review that found us to be in full compliance with Government Auditing Standards and exhibiting several best practices. In addition, Audit Services received its third consecutive Knighton Award for audit quality from the Association of Local Government Auditors. The Prevailing Wage Division reviewed 645 projects with a cost of $563 million and recovered and delivered $273,000 of underpayments for workers.

I’m fortunate to have an outstanding team behind me in the Auditor’s Office: staff members hold themselves to the highest professional standards and work hard every day to fulfill the mission of this office. I also appreciate the cooperation and collegiality from the Mayor’s Office, City Council, and City personnel. Our combined efforts to identify risks and inefficiencies in the City provide a superior result.

Thank you for giving me the opportunity to serve the City I love and to inspire a culture of continuous improvement from top to bottom. This report will provide details of that important work.

Respectfully,

Timothy M. O’Brien, CPA
Auditor
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Who We Are and What We Do

Office of the City Auditor

The mission of the Auditor’s Office is to deliver independent, transparent, and professional oversight in order to safeguard and improve the public’s investment in the City of Denver. Our work is performed on behalf of everyone who cares about the City, including its residents, workers, and decision-makers. The elected Auditor is completely independent from other elected officials and City operational management. City Charter and Municipal Code authorize the Auditor to have access to all officers, employees, records, and property maintained by the City and County and to all external entities, records, and personnel related to their business interactions with the City and County. City ordinance also requires that audited agencies formally respond to all audit findings and recommendations.

Auditor O’Brien is licensed in Colorado as a Certified Public Accountant, has a Master of Business Administration degree from the University of Colorado, and holds the designations of Chartered Financial Analyst and Chartered Global Management Accountant. Upon entering office in 2015, Auditor O’Brien carefully selected an experienced leadership team, including a CPA, a former City official, and an attorney to help achieve his vision and goals for the Auditor’s Office.

Not pictured: Julie Connor, Director of Community Outreach; Karin Doughty, Senior IT Auditor; Shannon Kuhn, IT Audit Supervisor; and Sonia Montano, Audit Supervisor.
Professional Experience and Accomplishments

The Denver Auditor’s Office is committed to attracting and retaining an educated and well-qualified staff of auditors, investigators, and other professionals to carry out our mission. Our staff hold a number of advanced degrees and professional certifications, such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), Certified Fraud Examiner (CFE), and Certified Information Systems Auditor (CISA). These certifications are recognized by the industry and demonstrate an individual’s competency and audit professionalism. We are involved in several professional organizations, such as the Association of Local Government Auditors (ALGA) and the Intergovernmental Audit Forums (IAF), and present to these and other groups about our work.

In October 2015 ALGA conducted a peer review of our Audit Services Division and reviewed our internal quality control system for compliance with Government Auditing Standards. The reviewers determined that we were in full compliance for our audit and non-audit service activities. The ALGA peer reviewers also noted our ability to produce award-winning, clear, and concise audit reports that address the concerns of Denver residents.

Additionally, we received a Distinguished Award from ALGA for our performance audit report, Police Response Time. The Knighton Award was developed to recognize exceptional performance audit reports across the country, and to help audit shops continue to improve their performance audit programs.

Audit Services Division

The Audit Services Division of the Auditor’s Office, under the direction of Kip Memmott, conducts independent audits of City agencies, programs, finances, and contracts. Our audits focus on strengthening governance, enhancing efficiency, increasing revenues, reducing costs and risks, and improving the quality of services provided by the City and County of Denver to its citizens. Our audits are conducted based on an annual risk assessment and resulting audit plan.

We conduct all of our audits in accordance with Generally Accepted Government Auditing Standards promulgated by the United States Comptroller General.

The City Charter establishes an independent Audit Committee, chaired by the Auditor and consisting of six other members. We document the results of each audit engagement through a formally issued audit report presented during the City’s independent Audit Committee meetings. Audit reports include a one-page summary of the audit; introductory and background material; an explanation of audit scope, objectives, and methodology; one or more major findings; and recommendations for the audited entity. These reports are both educational and actionable, increasing citizen awareness regarding the functions of their City and County government as well as identifying opportunities to improve the City’s operations.

Through the Audit Services Division’s audit follow-up program, we verify that recommendations agreed to by the auditee have indeed been implemented.
Prevailing Wage Division

To safeguard Denver taxpayers’ interests by providing oversight of City contracts, Auditor O’Brien has embraced the City Auditor’s Prevailing Wage Division as an essential function of his office. Pursuant to the Denver Revised Municipal Code, the Auditor has sole authority to audit City contracts to ensure that contractors are complying with Denver’s Prevailing Wage Ordinance. In addition to auditing contracts for Prevailing Wage compliance, the Auditor’s Prevailing Wage Division also enforces Denver’s Living Wage Ordinance and the federal Davis-Bacon Act on City contracts.

Since 1950, Denver has required every contractor or subcontractor performing construction, improvement, repair, maintenance, or demolition work on any public building or public work on behalf of the City to pay their employees the prevailing wage for the same class and kind of work in Denver.

The Prevailing Wage Division of the Auditor’s Office, supervised by Robert Merritt, has five investigators and two administrative staff. Prevailing wage investigators employ a multi-disciplinary approach to ensure contractor compliance, including pre-contract educational sessions for prospective contractors; digital and manual auditing of certified payrolls; worksite inspections and interviews; and outreach to the developer, contractor, and labor community. The Prevailing Wage Division utilizes the leading certified payroll software to reduce audit times and prevent unnecessary delays in processing invoices.

If investigation results warrant enforcement action, the Prevailing Wage Division has the authority to collect underpayments on behalf of employees, withhold City payments to contractors until they comply with the Ordinance, request that flagrant repeat offenders be temporarily barred from contracting with the City, and levy fines.

Contract Administration

In accordance with Denver City law, the Auditor is required to approve and sign all City contracts and provide a countersignature on all Denver Water contracts. The Auditor can refuse to sign any City contract that is contrary to law regarding how liability is incurred, how money is disbursed, or how the disposition of property owned by the City and County of Denver occurs.

Both the Auditor and the Director of Contracts and Accountability review every City contract to ensure that the contracts entered into by the City are in accordance with applicable law.
2015 HIGHLIGHTS

CONTRACTS & ACCOUNTABILITY

approved

2,700 + contracts

PREVAILING WAGE

audited 34,036 payrolls of 645 City projects with budgets exceeding

$563 million

and more than $82,000,000 in wages

more than

$273,000

collected in underpayments as a result of efficient enforcement of prevailing wage laws

AUDIT SERVICES

issued

17 audit reports and 19 follow-up reports of city agencies

98% of audit recommendations for 2015 were accepted
Year in Review

2015 was a year of change in the Auditor’s Office as Auditor Timothy O’Brien was elected in May and took office in July. Through Auditor O’Brien’s transition, the staff of the Auditor’s Office continued its work performing necessary contract administration efforts, conducting ongoing prevailing wage investigations, and executing the 2015 Audit Plan. All of these activities helped enhance the City’s efficiency and effectiveness and contributed to our goal of providing value-added services for the citizens of the City and County of Denver.

Contract Administration

In 2015, the Auditor’s Office approved 2,786 contracts. Although Auditor O’Brien has not yet had cause to reject a contract, he has worked with City agencies to clarify and cure potential issues in City contracts.

Prevailing Wage Division

In 2015, the Prevailing Wage Division audited 34,036 payrolls on 645 City projects with budgets exceeding $563 million, including more than $82 million in wages. The Prevailing Wage Division approved more than 29,000 invoices and rejected almost 2,200 invoices for contractor non-compliance with the Prevailing Wage Ordinance. The Prevailing Wage Division recovered underpayments for 1,086 workers.

Since taking office, Auditor O’Brien has adopted an affirmative approach to the recovery and return of underpayments to Denver workers. To increase public awareness and transparency, the Auditor has asked the Prevailing Wage Division to provide periodic reports to Denver’s independent Audit Committee. The Prevailing Wage Division provided its first report to the Committee at the January 2016 meeting. Under Auditor O’Brien, the Prevailing Wage Division has increased informational presentations offered to City agencies and new or prospective City contractors, and increased public accessibility to Prevailing Wage Investigators. Auditor O’Brien has begun providing public notice for employees’ unclaimed underpayment checks through newspaper advertisements and on the Auditor’s website.

Audit Services Division

The Audit Services Division issued 17 audit reports and 19 follow-up reports in 2015, described in the remainder of the report. Our audits evaluated a wide range of services among several different City agencies and had significant citizen impact within the City and County of Denver. The following pages display a listing of the reports.
## Purpose

<table>
<thead>
<tr>
<th>Budget and Management Office (BMO)</th>
<th>Community Planning and Development (CPD) Zoning Administration</th>
<th>Denver Sheriff Department (DSD) Jail Operations</th>
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<tr>
<td>The purpose of this audit was to determine whether the use of performance information had been incorporated into the City’s budget development process and to assess the City’s approach for ensuring the adequacy of reserve funds and the subsequent use of those funds.</td>
<td>The purpose of the audit was to examine the impact of CPD administering two zoning codes to regulate planning and development. The audit also assessed the functional challenges associated with maintaining two administrative systems for CPD’s planning, regulating, permitting, and inspection operations, including staff training and citizen and stakeholder challenges.</td>
<td>The objective of the audit was to determine how the Department of Safety and DSD were overseeing and managing the City’s jail operations. To accomplish this objective, we evaluated tone at the top, the complaint process, the discipline process and associated procedures, and hiring and training practices.</td>
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<td>Collecting and reporting performance measures is key to making informed decisions during the creation of the City’s annual budget. However, we determined that there was no formal process to validate the performance measures being provided by agencies to support their budget requests. We also found that BMO could be more transparent about how performance measures ultimately impact funding decisions. With regard to reserves, we found that the City adheres to its financial policy for establishing general fund reserves. However, the policy needed to be reviewed for more recent best practices, including analyzing unforeseen risks and their potential financial impact on the general fund. We also found that general fund contingency reserves had been expended in recent years for reasons other than unforeseen or unexpected contingencies.</td>
<td>CPD believes that converting to a single zoning code could help reach established goals and address inequity and inefficiency, and audit work did reveal some indication that the New Zoning Code may be more efficient to administer. However, we determined that CPD had not developed a comprehensive strategy for undertaking this conversion. CPD had not clearly outlined the costs and benefits, analyzed associated risk, or established a framework for evaluating the success of a conversion. In addition to establishing a strong business case for the funds required to move to one zoning code, we asserted that this type of analysis could also help CPD evaluate and improve its zoning administration operations overall.</td>
<td>Overall, we found that the Department of Safety is not ensuring that DSD is managing jail operations strategically, which places inmates, detainees, and sheriff deputies at risk. In assessing DSD’s ability to manage the City’s jails, we determined that several practices contributed to negative conditions, such as understaffing. Finally, we found that DSD’s Internal Affairs Bureau had conducted limited data analytics on internal investigations, leaving it unable to identify important trends within the discipline and internal investigation process that may have increased efficiency, improved operations, and proactively reduced risk.</td>
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<tr>
<td>Purpose</td>
<td>Highlights</td>
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<tr>
<td><strong>Denver’s Road Home (DRH)</strong></td>
<td>We found that DRH had not analyzed performance data on homeless programs to measure their effectiveness. Not only do industry organizations recommend the use of performance measurement to identify gaps or needed improvements in homeless programs, but DRH had yet to formalize and implement an evaluation process as recommended by a consultant in 2013. In addition, DRH had not structured or managed the Commission to End Homelessness (Commission) in a manner that maximizes the ability of this advisory group to help the City’s policymakers develop solutions to reduce homelessness in Denver.</td>
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<td><strong>DIA Airport Concession Disadvantaged Business Enterprise (ACDBE) Program</strong></td>
<td>Audit work identified several issues with calculating owner personal net worth for program certification. We found inaccuracies, inconsistencies, and questionable calculations performed by the Division of Small Business Opportunity (DSBO). Further, we found weaknesses in DSBO’s process for verifying the personal net worth of ACDBE concession owners and maintaining certification information. These and other weaknesses increase the risk that firms will remain in the program when they are no longer eligible. We also identified opportunities to make DSBO’s site visit procedure more effective as well as to improve complaint handling. Finally, we found that DSBO would do more to improve program participation.</td>
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<td><strong>DIA Emergency Preparedness Program</strong></td>
<td>We found that DIA has a comprehensive system in place for emergency management and that emergency planning documents are well developed. DIA has a staff whose sole responsibility is emergency preparedness training, and there is strong coordination and collaboration between airport personnel and first responder groups who are involved in emergency management at DIA. However, opportunities exist to strengthen some emergency response processes, including making emergency instruction sheets more user friendly for personnel, documenting the discussions that take place when developing the annual emergency response training plan, and tracking costs related to emergency events.</td>
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</table>
## Purpose

### DIA Hotel and Transit Center (HTC) Project Integration

The objective of the audit was to determine whether DIA’s implementation plan to activate HTC is adequate to ensure that the HTC Core Activation Team and Working Groups have an effective coordination, communication, and collaboration strategy; identify and mitigate risk associated with roles and responsibilities of various DIA divisions as it relates to budgeting, staffing levels, maintenance, and contracts; and ensure that DIA is prepared to own a hotel and oversee Starwood’s management of the hotel.

At the time of the audit (April 2015), we found that DIA management appeared to be on track to successfully transition from constructing to operating DIA’s new hotel, transit center, and public plaza. DIA had established a governance structure to ensure timely activation of the project and three primary DIA divisions had initiated appropriate steps to activate, operate, and maintain HTC. Finally, DIA management’s preparation activities related to overseeing operations of the hotel appeared to be sound.

### DIA Information Technologies (IT) Project Life Cycle

DIA’s Project Management Office (PMO) was revamped in 2010 combining portfolio management with project management to establish additional support for prioritizing, monitoring, and controlling IT projects to focus on delivering projects on time, within scope, and with improved customer satisfaction. The objective of the audit was to assess opportunities for further developing and maturing the IT project management life cycle process at DIA.

The audit found that the processes and tools implemented by PMO had enabled the DIA Technologies Division to successfully handle an increasing project work load. They did so by adopting the IT best practice framework Information Technology Infrastructure Library. However, we determined that management needed to take further action to ensure that all areas of the project life cycle are adhered to uniformly. Specifically, all project information needed to be centrally located; staff needed further training on how to handle significant project deviations; and the group needed to start documenting lessons learned at the end of each project to identify areas for improvement.

### Family and Medical Leave Act (FMLA) Administration

The objective of the audit was to assess the extent to which the Office of Human Resources (OHR) and the Office of the Controller have established an effective and efficient process for the administration and oversight of FMLA.

The audit found that OHR established a dedicated Leave Team, which developed a more comprehensive approach to the administration and oversight of FMLA. However, we found the following: opportunities to improve coordination between agencies and individuals involved in administering FMLA leave; both employees and supervisors needed more education about when and how to take and manage FMLA leave; there were limitations in the efficiency, reliability, and security of data systems used to manage FMLA; OHR was not using data analytics to better manage FMLA; and the use of FMLA to care for extended family was not being implemented consistently across the City.
### Purpose

#### Industrial Control Systems (ICS)

The purpose of this audit was to assess the City’s internal control environment related to ICS applications to determine areas of vulnerability. We reviewed roles and responsibilities for the management and configuration of ICS applications to determine if guidance on industrial system security measures was provided by subject matter experts within the City’s Technology Services department to City agencies with ICS applications.

Although the day-to-day operations of the majority of ICS applications across the City are the responsibility of the agencies, we found that they were being managed by personnel who did not have information technology backgrounds or skill sets. Despite strong efforts to secure their ICS applications, these employees had not received proper guidance from Technology Services. We also found that certain systems were not being administered in accordance with City information security policies and industry best practices.

#### Innovation Fund (iFund)

The iFund was designed to fund improvement projects that would measurably improve operations and service delivery within the City. The objective of the audit was to determine whether the iFund provides a transparent and equitable governance structure and whether the iFund’s financial tracking and reporting is accurate.

We found that the iFund’s governance structure did not ensure that projects were selected and managed in a transparent and accountable manner. In addition, the iFund’s decision-making and record-keeping practices lacked sufficient levels of transparency and accountability. This was apparent in a lack of documentation of meeting minutes, no voting records regarding final decisions, and inconsistent post-implementation reviews. Finally, we found that the financial reporting and accounting for iFund projects was incomplete and inconsistent.

#### Peak Academy

The purpose of this audit was to determine how effective Peak Academy is in helping the Peak Performance program provide an effective avenue for innovative change and continuous improvement throughout the City, and to determine whether identified and actualized savings are accurately collected, tracked, and reported.

The audit found that Peak Academy has trained many City employees on process efficiency concepts and techniques and serves as a conduit for employees to promote their ideas for innovative change and continuous improvement. However, Peak Academy could better collect, track, and report meaningful and reliable information on the program’s impact. We also found that Peak Academy should enhance controls over revenue it generates from training provided to external organizations and certain City agencies. Finally, we identified several practices that Peak Academy could adopt to help foster additional innovation in the City.
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<td><strong>Police Administration – TeleStaff System</strong></td>
<td>We found that the implementation of an electronic timekeeping system (TeleStaff) provided DPD with sufficient data to monitor scheduled activities and hold officers accountable for following policy and procedures. However, we identified ways to strengthen some password and user controls. Additionally, we determined that overtime and non-regular work hours had not impacted officers’ ability to perform their duties.</td>
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<td><strong>Privatization Practices</strong></td>
<td>We found that the City did not have an overall strategy or framework for determining whether an agency should privatize a specific function or service or whether a privatized function or service is meeting its intended outcomes. In the absence of clear guidance on privatization, agencies had instituted their own practices, which were inconsistent and not aligned with best practices. The audit also revealed that some privatized functions and services could have been performed by the City at a lower cost.</td>
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<td><strong>Public Works Denver Moves Plan</strong></td>
<td>The audit determined that Public Works was not implementing the plan in a way that would achieve the City’s long-term goals for non-motorized transportation. We identified three primary factors that were hindering progress towards realizing the plan’s goals. First, we found that resource allocation decisions for Denver Moves were not aligned with plan goals. Second, the City had not fully funded the implementation of the plan and was not committing sufficient funds to meet program goals. Finally, we found that Public Works had not developed an effective framework for evaluating the performance of Denver Moves.</td>
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<td>Purpose</td>
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<td><strong>Rocky Mountain Human Services (RMHS)</strong></td>
<td>The objective of the audit was to determine whether the Denver Department of Human Services (DDHS) and RMHS are in compliance with contract terms, including mill levy spending requirements and reporting and oversight provisions. Additionally, we sought to determine whether RMHS’s financial condition could impede its ability to ensure continued service delivery to clients with intellectual and developmental disabilities. In 2003, Denver voters approved a dedicated mill levy to be set aside for children and adults with intellectual and developmental disabilities. Mill levy funding is appropriated to RMHS through a contract with DDHS. We found that DDHS had not adequately monitored its contract with RMHS. This led to several undetected instances wherein RMHS was non-compliant with contract terms, including unreasonable spending and poor accounting practices. RMHS also inappropriately utilized mill levy funds for individuals residing outside of the City. The lack of contract monitoring by DDHS was further exacerbated by vague and outdated contract language, hindering DDHS’s ability to ensure that mill levy funds are being properly spent.</td>
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<td><strong>Stormwater Administration</strong></td>
<td>Audit work was focused on regional and Citywide collaborative approaches to stormwater management that include identifying sources of water pollutants, assessing the Wastewater Management Division’s (Wastewater’s) stormwater quality improvement actions from a compliance and best practices standpoint, reviewing the City’s storm drainage fees, and examining water quality considerations in the design of City infrastructure projects. We found that, although Wastewater had implemented best management practices to comply with requirements for the municipal separate storm sewer system permit, additional data analysis was necessary to assess the effectiveness of best management practices to decrease stormwater pollution. Additionally, we found that Public Works should improve management of the financial aspects of its stormwater quality programs and activities, including better tracking of expenditures of the municipal separate storm sewer system program and water quality activities and improving data collection on the impacts of certain wastewater expenditures.</td>
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Audit Follow-Up

The Audit Services Division monitors and follows-up on all audit recommendations to ensure that our audit findings are being addressed. We communicate our follow-up activities through formal follow-up reports, specifying how each recommendation was implemented or why an agency elected not to implement any outstanding recommendations. In instances where we determine that appropriate corrective action has not been taken, we may revisit associated risk areas in future audits.

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