Annual Report 2017

Office of the Auditor
City and County of Denver

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Timothy M. O’Brien, CPA
Denver Auditor
Auditor’s Letter

After a year of important, impactful and meaningful work, I submit the 2017 Annual Report for the Denver Auditor’s Office. This report summarizes the work of my office for the year and shares the accomplishments of the Audit Services Division and the Prevailing Wage Division. We expanded our auditing goals and objectives this year and broke records in enforcement of prevailing wage. I am very proud of our employees’ accomplishments, and of our efforts to work with city agencies and residents, employers and employees, to ensure a better Denver for everyone.

As an independent agency, we take a fresh look at how tax dollars and other city revenues are used and the effectiveness of the city’s services on behalf of all people of Denver. Our work is performed on behalf of everyone who cares about the city, including its residents, workers and decision-makers. Our mission is to deliver independent, transparent and professional oversight in order to safeguard the public’s investment in the City of Denver.

This year I’m pleased to say I prioritized work to strengthen safeguards over the city’s cybersecurity and the personal information of people who communicate with city entities. Cybersecurity is a constant challenge as the online landscape and the tools of cyber criminals are constantly evolving. We also helped protect the transparency and customer satisfaction objectives for one of Denver’s most beloved resources: its parks. Our audit found the need to promote transparency of parks permitting protocols. We also looked ahead to ensure Denver would be prepared in case of a disaster, and found room for improvement in preparation for an extreme citywide or regional event. Another audit this year encouraged improvements in a department backlogged by our robustly growing city’s increased demand for building permits. We also conducted financial audits to ensure the proper use of tax dollars. We commissioned an evaluation of the Denver Employees Retirement Plan and its investment structure and performance.

Since I became the Auditor, my office’s authority has been challenged and upheld three times. We broke ground on gaining access to city agencies this year by fighting to maintain the Auditor’s authority in the Department of Human Services, which provided unprecedented access to child welfare records for our audit, and with the Denver County Courts, which we plan to audit in 2018. The Denver Zoo audit was challenged in 2016, until my right to audit wherever Denver dollars are spent was upheld and we issued the report in 2017.

The Audit Committee continues to contribute valuable feedback on findings from performance, financial and continuous auditing work. I’m pleased with our impressive expansion of potential for risk-based audits thanks to our of advanced data analytics. We are using technology to our advantage to assess risk and identify problems.

Our Prevailing Wage Division continued to work extensively with employers and employees to ensure everyone is compensated according to the law. This year investigators expanded enforcement to all Denver property and Denver funded projects. They hosted special community outreach presentations and seminars, and we added new user-friendly tools to help contractors.

We are also working harder to engage the people we work for: the public. Our community outreach efforts this year helped more members of neighborhoods and businesses understand what we do and why we do it. You can now join the conversation about our work and what’s happening in Denver on our Facebook, Nextdoor, Twitter or LinkedIn pages. Sign up for our newsletter to read about our latest findings or email us at auditor@denvergov.org to share your thoughts, concerns or questions.

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Denver Auditor
Child Welfare Services

Our audit of Child Welfare Services assessed the Department of Human Services’ access controls to the state-automated case management system. We also reviewed whether the department’s use of specific funding sources was compliant with applicable regulations. Finally, we reviewed select policies, programs and practices to identify the degree to which they were compliant with agency rules and relevant state law and when they led to effective outcomes.

Results: Audit testing revealed the Department of Human Services’ internal controls surrounding its case management system and grant accounting practices operate effectively. However, we identified several areas in need of improvement. First, the department could not demonstrate all of its caseworkers passed required background check prior to hire. This is not necessarily an indication the background checks did not occur, simply that the agency could not provide proof that they did. We also found the department could not demonstrate the effectiveness of two new initiatives—its Automatic Assessment for Vulnerable Children Policy and its Prevention Services program—due to the agency’s flawed program development and implementation. Finally, we found the department should take steps to ensure it complies with the city’s fiscal accountability rules and best practices regarding travel expenditures, as well as use consistent billing practices for services provider contracts. The agency agreed to all 10 of our recommendations.

Impact: The Auditor gained unprecedented access to case management systems, which led to identifying record-keeping shortcomings. One of them was that Denver Human Services could not demonstrate that all caseworkers within the Child Welfare and Adult Protection Division had passed required background checks or were properly vetted prior to hire or promotion.

Coliseum and DPAC Event Contracts

The Denver Coliseum and Denver Performing Arts Complex event contracts audit assessed the degree to which the Denver Coliseum, the Denver Performing Arts Complex and Denver Arts & Venues personnel properly monitor, control, account for and report remittances of amounts owed by the venue users in compliance with standard venue user contract terms. However, the audit identified several areas for improvement, including agency contract administration and internal controls surrounding the agreements for events held at the Coliseum and city-owned performing arts venues. First, Denver Arts & Venues has not updated its contract administration policy and procedures to address approval authority, fee waivers and rate negotiations. Second, some contracts were not fully executed prior to the event date. Third, some certificates of insurance were either missing, or insufficient coverage was obtained by the venue user. Fourth, Denver Arts & Venues personnel did not obtain assurance to assess the accuracy of ticket sales provided by DPAC resident companies and labor hours provided by stagehand, usher and security personnel providers. DPAC resident companies include the Denver Center for the Performing Arts, the Colorado Ballet, the Colorado Symphony and Opera Colorado. Finally, there was no documentation for waiving required interest penalties for late payments. These areas for improvement resulted in five recommendations, all of which were accepted.
Community Planning and Development Building Permits

The objective of this audit was to evaluate how well the Community Planning and Development Department processes building permits for residential and commercial construction, including an assessment of the functionality and usability of the permitting system, an examination of the efficiency of the permitting process and a look at the alignment between permitting fees and the department’s staffing resources.

Results: Our audit showed Community Planning and Development needed greater efficiency in processing permits. Specifically, we identified three areas that needed to be addressed by the department to improve residential and commercial building permit processes.

First, the existing construction plan intake practices appeared to increase customer wait times for the submission of building permit applications. Second, we identified instances where the agency did not consistently adhere to city policies and fiscal accountability rules related to the city’s fee structure for resubmitted plans or the deposit of checks for concept reviews. Lastly, we noted that although the agency’s change management process for the permitting system is effective, former employees continue to have access. The department agreed with all but one of our 11 recommendations.

Impact: Denver is growing quickly, and we want to ensure the process for planning projects is effectively meeting city objectives and efficient for customers. Our audit encouraged continued change within the department, and Planning and Development is employing technology and other resources to improve the process.

Continuity of Operations

We evaluated the city’s readiness for recovery and restoration of citywide mission essential functions in the event of an extended loss of city facilities or services due to a local emergency or widespread disaster. We found many agencies did not have comprehensive or updated plans, which could mean a longer recovery period for government operations after a disaster.

Results: Audit work identified weaknesses in the processes involved in continuity of operations. Many agencies do not have complete Continuity of Operations Plans, and five were missing the plans entirely. The license to use the cloud-based planning software also lapsed, which put saved plans and work at risk of deletion. Unauthorized users also had access to the city’s cloud-based continuity of operations planning software. We found a lack of business impact analysis, as well as inconsistent testing of emergency plans. The Office of Emergency Management agreed with the 10 recommendations for citywide operation and the Office of Human Resources agreed to the recommendation related to its agency plan.

Impact: Our investigation was a call to action to get the city ready for any disaster or emergency. We found lans to keep the government’s mission-essential functions running were incomplete, and this could mean a longer recovery period for Denver citizens who rely on city services. The city quickly recognized the shortcomings and began taking necessary actions well before the audit was complete.

Contract Controls in Alfresco

The audit had three objectives: determine if the city records contract data in Alfresco in a complete, consistent and accurate manner; determine whether controls are in place to prevent contracts from being split to avoid City Council oversight; and determine whether controls are in place to monitor expenditure contracts that are subject to the contract controls outlined in the City Charter, including competitive bidding requirements and City Council approval.

Results: Our review of the Alfresco contract management system and subsequent testing of a sample of contracts within Alfresco indicated issues regarding reliability of manually entered data. We found that a lack of uniform guidance or mandatory training contributes to the unreliability of data within Alfresco. We also determined some contracts may be split into multiple agreements with the same vendor to avoid additional City Council approval necessitated by a dollar threshold. Additionally, we found that unclear definitions of contract splits potentially limit City Council’s oversight capabilities. The Mayor’s Office agreed to all three recommendations for improvement to controls and training for entering and maintaining contract data in the Alfresco system. Finally, we noted additional issues with the city’s contracting practices that warrant a separate audit of the city’s overall contracting practices. This audit will occur in 2018.
2017 Audit

Data-Driven Policing: Approaches to Crime and Traffic Safety Model

The objective of the audit was to evaluate the Denver Police Department’s design, implementation and evaluation of the Data-Driven Approaches to Crime and Traffic Safety (DDACTS) model to reduce social harm within Denver for the years 2013 through April 2017.

Results: DDACTS is a nationally recognized operational model, which recommends performing data analysis to identify areas and times where crime and traffic accidents significantly overlap. DDACTS is one of several data-driven policing initiatives in Denver. Our audit identified several issues regarding the design, implementation and evaluation of the DDACTS model. The Denver Police Department had not fully incorporated the DDACTS model into the department’s strategic plans, and it had failed to identify objectives and performance measures or establish clear roles and responsibilities for implementing DDACTS.

Police department districts did not prepare DDACTS specific strategic, tactical or operational plans. The department did not identify partners and stakeholders, did not prepare periodic reports and did not adequately train its officers regarding the DDACTS initiative. We found the Denver Police Department did not sufficiently monitor its DDACTS efforts.

Our audit did not indicate the DDACTS model must be adopted or that it should be the only form of data-driven policing the Denver police use. Instead, Auditor O’Brien suggested Denver Police should be consistent in training and use if they do implement DDACTS. However, the agency said it could not agree with the recommendations from our report and would continue to draw on DDACTS only when its guidelines are useful.

Impact: Our audit revealed a lack of commitment to data-driven policing through the DDACTS model. We found the police department prioritizes short-term crime prevention initiatives and 911 calls. Auditor O’Brien expressed concern over the decision to reject recommendations regarding the basic management principles of planning, organizing, setting objectives, assigning responsibility, training, evaluating and re-adjusting where needed.

Denver Employees Retirement Plan - Investment Program Evaluation

The Auditor commissioned consulting firm Ellwood Associates to perform an evaluation of the Denver Employees Retirement Plan’s investment policies, structure and performance for the last five years.

Results: The evaluation found that the retirement plan’s investment portfolio, which stood at $2.2 billion as of Aug. 31, 2017, has performed well relative to peers around the country and that its assumed rate of return of 7.5 percent was reasonable. The fund is expected to exceed that target with an expected rate of return of 7.7 percent and with an expected 12.3 percent standard deviation over the next 10 years. Despite a difficult year in 2015, longer-term results have been above median peer results. The evaluation recommended, however, a full review of the investment plan’s policies and procedures, with a focus on eliminating outdated language and using uniform schedules and benchmarking criteria. Retirement plan officials agreed to these recommendations. Finally, the evaluation noted the retirement plan was only using a “gross of fees” basis to measure performance against peers and recommended including a “net of fees” basis. Retirement plan officials disagreed with this last recommendation, saying that while a net of fee basis was preferred, using this method was difficult and cost-prohibitive.

Impact: The Denver Employees Retirement Plan, with more than $2 billion in portfolio investments, serves more than 8,900 active members and 9,300 retirees. It is critical that the plan’s investment strategies are sound and that the pension plan is on a solid, sustainable path for the future.
Denver International Airport Airside Construction Projects

Results: Airside construction projects constitute the initial building or subsequent repair of areas accessible to aircraft at the airport, including roadways, runways, pavement and taxiways. Our evaluation of the airport’s administration of airside construction projects identified weaknesses in controls to ensure technical specifications are accurate and complete. Such weakness could lead to project delays, cost overruns, a reduction in airfield pavement service life and maintenance cost increases. Additional weaknesses included failing to ensure construction project files are maintained in accordance with policies and procedures, failing to have a structure surrounding key processes and having project management software systems that duplicate and overlap with one another. Our evaluation also identified weaknesses in the Business Management Services Division’s bidding process for airside construction projects. We found inadequate controls in place to ensure the information in airside construction bid documents is reviewed and aligned with standard operating procedures, and failure to maintain the required support documentation for bids. The agency agreed with all seven of our recommendations.

Impact: Our audit examined two specific airfield projects and found the specifications in bid documents did not translate to performance in the field. The airport had to replace portions of new runway pavement due to cracking and reached a legal settlement over the inaccurate specifications for $3 million with the contractor. To avoid similar problems in the future, the airport hired a technical writer and changed document management procedures.

The audit included an emphasis on compliance with revenue-related terms.

Results: Our evaluation of the airport’s practices for managing rental car agreements identified weaknesses in its Properties Division and in its finance unit that impact the airport’s ability to effectively collect all revenue due under the agreements. Weaknesses in the Properties Division’s practices included failing to enforce the agreement’s 20-mile radius clause. The division also failed to provide rental car companies with correct and timely ground, facility and minimum annual guaranteed amounts. Administrators also failed to ensure timely remittance of a certified annual revenue statement and a year-end concession payment. Specifically, we found Avis was not remitting concession or customer facility charge fees from its two satellite offices and failed to identify airport customers. As a result, the team estimated Avis owes the airport approximately $1.46 million. We also identified areas where the finance unit’s practices for monitoring rental car companies’ compliance with the rental car agreements could be improved. Both the Properties Division and finance unit needed to update their policies and procedures to ensure alignment with current practices. To enhance the administration of rental car agreements, we offered eight recommendations to the Properties Division and four recommendations to the finance unit. They agreed to all 12 recommendations.

Impact: Our audit showed that the airport, which is owned by the people of Denver, was owed a significant amount from at least one car rental company. Our findings related to management and monitoring of this contract with the airport resulted in recommendations that can help the airport improve its practices.
The audit assessed the effectiveness of the Denver Zoological Foundation as the city’s agent to manage and operate the Denver Zoo as required by the cooperative agreement. More specifically, the audit reviewed the foundation’s role and activities associated with managing the Denver Zoo, as well as the city’s and the foundation’s compliance with the cooperative agreement.

**Results:** Over the course of the audit, we found both the city and the foundation have not adequately maintained compliance with certain sections of the cooperative agreement. For example, the city was using funds appropriated for zoo utility payments to pay for city employees’ payroll and benefits expenses, which was not consistent with cooperative agreement requirements. Additionally, although the foundation’s board of trustees followed some best practices, we found the board could enhance its operating effectiveness by updating its bylaws. They had not been updated since 1998. The board could also improve operations by developing a formal and consistent onboarding process for new members. After initial pushback from the board in cooperating with the audit, the agency agreed to all eight of our recommendations. The audit also included an informational piece to describe the Zoo’s use of recycled water and the regulatory landscape associated with its use.

**Impact:** This was the first time our office exercised its right to audit the cooperative agreement and our office’s authority was upheld. We pushed for access, so we could help ensure this community asset has the proper governance and oversight to remain healthy for generations.

The auditor commissioned Ellwood Associates, an investment consulting firm, to analyze the risk/return profile and overall portfolio characteristics of the city’s Consolidated Portfolio, the Airport Reserve Portfolio, the Workers Compensation Portfolio and the Special Purpose Portfolios. All of these investments are managed by the Department of Finance. The evaluation provided recommendations to strengthen the investment policy and investment and portfolio analysis procedures.

**Results:** The evaluation found that, in general, the Department of Finance’s investment policy was well-written but was deficient in its benchmarking section, which needed to include benchmarks for all managed pools of investments, weighting adjustments for some benchmarks and more documentation for other benchmarks. It also found the procedures manual for managing investments was detailed and comprehensive, although some portions needed to be updated. Additionally, the department’s relationship with investment firm Chandler Asset Management needed to be reviewed on a regular basis and the agency should consider greater staffing levels given the growth in the size of investments. The agency agreed with all recommendations made in the analysis.

The Golf Enterprise Fund audit assessed whether the fund has a current and comprehensive strategic plan that supports the overall mission of Denver Golf. The audit also assessed the effectiveness of the fund’s processes and controls to ensure transactions are properly recorded and reported in the Comprehensive Annual Financial Report.

**Results:** The audit identified weaknesses in two broad areas: Denver Golf’s strategic planning efforts and its operational practices. Regarding strategic planning, the audit found Denver Golf does not have a current strategic plan in place and has not developed succession or contingency plans for several key staff positions. The audit also found Denver Golf does not analyze financial data over multiple years by forecasting, trending or performing ratio analysis on financial results.

Regarding operational practices, the audit found several areas needing improvement, including documentation of financial procedures, cash management controls, inconsistent merchandise inventory procedures, an inaccurate capital asset listing, lack of formal methodology for prioritizing capital improvement projects and an outdated operations manual compounded by a lack of a new hire onboarding checklist.

The audit offered four recommendations aimed at improvements in Denver Golf’s strategic plan, development of a succession and contingency plan, review of citizen survey data and implementation of more focused financial trending and forecast analysis. The executive director of Denver Parks and Recreation agreed to all recommendations.
### Information Security Assessments

The Auditor’s Office performed two cybersecurity assessments during the year. Given the sensitive nature of the findings, the results were shared with Technology Services for remediation. The Auditor’s Office continues to prioritize cybersecurity and the continuing fight against criminals in the evolving digital landscape.

**Impact:** Different aspects of the city’s information technology system infrastructure were tested for vulnerability to hacking and unauthorized access to the city’s digital resources. These tests helped the city identify important opportunities for security improvements.

### Parks Permitting Program

This audit examined how well the Department of Parks and Recreation’s parks permitting program policies and procedures support quality customer service—including the accessibility and equity of the process for residents and others seeking to reserve parks and other facilities in Denver.

**Results:** The audit found the parks permitting program can do more to understand customer satisfaction, ensure optimal cost recovery and promote the transparency of parks permitting protocols. First, we determined Parks and Recreation does not have a systematic framework for evaluating program performance and customer service. We also found that while fee collection practices appear sound, Parks and Recreation is not regularly evaluating whether permit fees are meeting departmental cost recovery goals. Finally, we found that although the parks permitting program has made recent efforts to improve the transparency of its procedures, additional opportunities exist to enhance the accuracy and clarity of program protocols. The parks department agreed to all of our recommendations.

**Impact:** Parks and Recreation agreed to implement the recommendations made by the audit team to gather and analyze data on customer satisfaction, perform regular evaluations for cost recovery and align performance measures with organizational goals.

### Payroll Conversion and Internal Controls

Our audit looked at the implementation of the payroll functions in Workday, the city’s new enterprise resource planning system that includes managing payroll and human resources. Our objectives were to assess the effectiveness of the internal controls surrounding the city’s payroll process and to evaluate the effectiveness of the city’s conversion process of its payroll functions to Workday.

**Results:** Our work revealed the payroll process, under the direction of the Payroll Division within the Controller’s Office, and certain processes that interface with the Office of Human Resources, had internal control deficiencies. Specifically, we found the Controller’s Office and the Office of Human Resources needed to strengthen policies and procedures related to written payroll processing procedures, improve employee and manager timesheet approvals, enhance payroll system controls, and ensure timeliness of employment termination processing. In addition, a stronger system is needed to monitor, categorize and report to management employee payroll-related inquiries and requests. Although the city’s conversion of its payroll process to Workday was successful, generally following established project management standards, there were opportunities to apply lessons learned as the city converts other systems to Workday. We made 19 recommendations and all were accepted.

**Impact:** Auditor O’Brien initiated this investigation after employees in our office noted a few significant payroll errors during the Workday conversion. While the overall transition to the new system was successful, there were weaknesses in controls and lessons to be applied to future system conversion initiatives.
PeopleSoft Journal Entry

The objective of this audit was to assess, through the use of data analytics, the city’s exposure to fraudulent or non-compliant financial information included in the city’s Comprehensive Annual Financial Report (CAFR).

Results: Auditor O’Brien tasked Paragon Audit & Consulting with conducting an audit of certain journal entries recorded in the city’s accounting system to assess the city’s exposure to fraudulent activity or noncompliance with financial internal controls. This audit used data analytics tools to examine a six-month, full population of approximately 4,000 manual journal entries that were posted to the city’s financial system. Through the audit, we determined the Department of Finance appeared to have adequate internal controls to identify fraudulent activity recorded through journal entries.

Personally Identifiable Information in Salesforce

After discovering sensitive personally identifiable information was available to city employees who should not have access, we investigated the extent of unauthorized access to the information in Salesforce, the city’s primary customer relationship management system.

Results: Our audit identified areas where Technology Services can strengthen its monitoring of the Salesforce contracts to ensure continued adherence to required security practices. We determined sensitive information was accessible due to improper profile settings established in a limited number of Salesforce user profiles. Technology Services addressed the issue of unauthorized access prior to our completion of the audit. However, we found Technology Services is not reviewing attestation reports to ensure adherence to the security controls. Reviewing the reports would help identify and respond to security incidents which would keep the city’s data safe. The department agreed to all of our recommendations to help strengthen efforts to keep all of Denver’s data secure.

Impact: Our office discovered sensitive personal information unexpectedly during a data analytics effort and initiated the audit to determine the cause and the extent of the problem. We reviewed user access controls in the city’s contact management system, and as a result of our findings, Technology Services was able to quickly protect vulnerable information and update user access settings.

Real Estate Revenue Leases

Our audit examined city-owned property leases to third parties that are managed or comanaged by the Division of Real Estate. We evaluated whether the Division of Real Estate effectively monitors leases to ensure payments are properly received, whether lessees comply with lease terms and whether justification is documented when leases are granted at below-market or nominal rates.

Results: Our audit revealed that, although lessees generally comply with lease terms, key internal controls were lacking in several areas, resulting in lessee payment issues and reporting deficiencies. Specifically, the lack of reconciliation of payments received resulted in missing and late payments, as well as payments for incorrect amounts.

Furthermore, the lack of monitoring of other lease terms for compliance resulted in several types of deficiencies in lessee reporting and lessee insurance coverage. Finally, the agency did not consistently document criteria and business case for renting at below-market rates, or at nominal rates. Our audit identified several areas for improvement in internal controls that would ensure accurate and more timely collection of rental revenue owed to the city. Through development of stronger policies and procedures, the Division of Real Estate will be better positioned to ensure effective oversight and hold lessees accountable for compliance with all lease terms. The agency agreed with all six of our recommendations.
Red Rocks Event Contracts

The Red Rocks Event Contracts audit assessed whether venue users, such as professional entertainers and other event organizers, complied with revenue-related agreement terms, and report and submit the correct revenue. The audit excluded event food, beverage and merchandising concessions, which are contracted separately from the entertainers who perform at the space.

Results: The audit found Red Rocks and Denver Arts & Venues personnel properly monitor, calculate, control, account for and report remittances of amounts owed by the venue users in compliance with standard Red Rocks venue user contract terms. However, several areas for improvement of internal controls were noted. First, event contracts are often not executed prior to the event date. Second, authorization documentation is not maintained on invoice charges for awards, such as the “Piece of the Rock” sandstone plaque, which are presented to entertainers who perform at the venue. Denver Arts & Venues personnel did not obtain formal assurance to fully assess whether ticket sales information provided by its exclusive ticket seller for all events is correct. Fourth, event settlements are paid using a physical check. Risk of loss or theft, and increased efficiency could be improved if the organization used electronic funds transfer. Finally, there was no documentation for waiving required interest penalties for late payments. The agency agreed to all five recommendations resulting from these areas for improvement.

Short-Term Rental Enforcement

Our audit assessed the effectiveness of the processes used by the Department of Excise and Licenses and Department of Finance – Treasury Division to enforce short-term rental regulations. We investigated how the agencies administer Denver’s short-term rental regulations, including for rentals advertised on Airbnb, Inc., and other small operations. The audit considered how well those efforts support safe, efficient and responsible operations.

Results: In 2015, the city began regulating short-term rentals to create a fair operating environment, ensure minimum safety requirements, protect the public welfare and allow for data collection to determine the impact on neighborhoods and affordable housing. The audit revealed four weaknesses. First, we found Excise and Licenses needs to improve licensing and enforcement activities through better alignment with laws, accurate licensing data and departmental policies and procedures. Second, we found that a systematic approach is needed for developing, collecting and analyzing information about short-term rental enforcement efforts and the impact of these businesses on Denver neighborhoods. Third, we found the process for selecting a compliance software service provider did not fully adhere to the city’s competitive selection processes or best practices. This could put the department at risk of not selecting the most cost-effective option for the best value. Finally, gaps in Treasury’s lodger’s tax validation procedures revealed noncompliance with the city’s tax laws, impeding the division’s ability to ensure all persons holding a short-term rental license are paying all applicable taxes. The agencies agreed with six of eight of our recommendations.

Impact: This audit helped shed light on the challenges of enforcing new Denver regulations over short-term rental businesses. Excise and Licenses and Treasury took immediate action to verify that short-term rental license holders also hold a lodger’s tax account. Our audit also identified a gap in achieving the City Council’s intent to assess the impact of short-term rentals on Denver neighborhoods.
## Software Asset Management Assessment

The Auditor commissioned consulting firm Deloitte & Touche LLP to perform a Software Asset Management assessment of the City and County of Denver’s technology services department, including issuing a report on findings and recommendations for improvement.

### Results:
The assessment included two phases. The Current State Assessment and GAP Analysis phase looked at the overall software asset management environment including contracting and procurement, software compliance, deployment, monitoring, tracking, and decommissioning. The Prioritization and Vendor Baseline Assessment phase evaluated a major software contract in terms of compliance with licensing, maintenance, subscription and entitlement provisions of the software licensing arrangement. The two phases resulted in several recommendations to the technology services department around strengthening the governance, accountability, awareness, processes, and controls over the software asset management program to ensure that the city is in compliance with vendor software agreements. This will result in appropriate expenditure of funds for acquisition, deployment, maintenance and decommissioning of software assets.

## Special Revenue Funds

The special revenue funds audit assessed whether there is a process in place to ensure that special revenue funds are being set up in the City’s financial system, reported and removed in a consistent manner. The audit also assessed whether revenues and expenditures of the funds are in compliance with ordinances, laws and other requirements.

### Results:
The results of the audit did not indicate any systemic issues regarding misuse of special revenue funds. However, we did identify four findings relating to transparency and process improvement. First, a complete listing of all city special revenue funds is not available to the public. Second, the Budget Management Office does not have a formal procedure for establishing and closing out special revenue funds, and more than 100 existing funds are not active. Third, improvements can be made to the reconciliation and annual certification processes within the Controller’s Office. Finally, the audit found areas of the agency gift reporting process that could be improved to enhance associated monitoring controls. These findings resulted in 12 recommendations across seven city agencies.

### Impact:
The city uses hundreds of special revenue funds to set aside money for specific tasks and projects. The public expects that these taxpayer dollars are used efficiently and for the purposes that the special revenue funds are intended. Our audit pointed to several improvements in transparency of these funds, including providing the citizens an accurate and up to date listing of current special revenue funds.

## Technology Services and Finance GenTax System

The GenTax system supports the collection of approximately 40% of the city’s governmental activity revenues, including sales and use taxes and licenses. This information systems audit determined the extent to which the GenTax application’s administrative and systemic controls are designed to ensure data integrity and availability.

### Results:
Our evaluation of the GenTax application found that users of the system were satisfied with the functionality and support of the application. However, we identified improvements that could strengthen the security of the system in the following areas: documented access controls, periodic access reviews, service account management, up-to-date network architecture drawings and access to backup and storage systems. Additionally, we identified a need for improvements in contract compliance monitoring. Technology Services and the Department of Finance agreed to all the recommendations made by the audit team.
Technology Services IT Project Intake

The objective of this audit was to determine the extent to which Technology Services effectively manages all aspects of its information technology (IT) project intake process, including compliance, requirements and documented policies and procedures. The number of projects the department takes on every year continues to increase and streamlining the process is important for efficient operations and effective project intake results.

Results: Our audit identified three areas for improvement including policies and procedures, lack of authority and project management tools. Technology Services agreed to our nine recommendations which addressed updates and revisions to existing documentation, management approvals for the charter and process documents, project milestones and the implementation of a robust project management toolset. We found the project intake process needed fine tuning to ensure agencies understand what to expect when asking for project help from Technology Services. We also recommended the addition of a procedural memorandum to Executive Order 18 to require that all technology project needs and technology purchases made by the city be reviewed and approved by Technology Services.

Impact: This audit identified ways the primary IT department for all Denver agencies could fine tune policies and procedures for taking on new projects such as replacing or upgrading software systems to improve the efficiency of services. These projects can be expensive and time consuming, so it is important to ensure Technology Services can complete them as efficiently as possible.

Wastewater Management Contractor Practices

Auditor O’Brien engaged CliftonLarsonAllen LLP to complete an examination of the Wastewater Management Division’s contractor hiring and payment practices. The purpose of the examination was to determine whether the Wastewater Management Division is adhering to established on-call contractor selection processes and appropriate compensation and materials payment practices.

Results: The examination revealed five areas in which the division can strengthen its contractor hiring and payment practices. First, Wastewater Management needs to enhance its process for reviewing inspection and billing records. Second, Wastewater Management is paying fringe benefits and burden on overtime labor by contractors, which resulted in an overstatement of the actual costs. Third, materials used by contractors and billed to the division were not exempted from certain sales and use taxes as they should have been. Fourth, the definitions of vendor and subcontractor are not specifically defined in contract language. Finally, the purchase of asphalt for construction projects did not appear to provide the best value to Denver. Through stronger invoice review procedures and standard contract language, the Wastewater Management Division will be better positioned to optimize the value of contracted construction projects. This examination report provided five recommendations to achieve this end, and the agency accepted them all.
Follow-Up

The Audit Services Division monitors and follows up on all recommendations an audited agency agreed upon to determine whether our audit findings were addressed. We communicate our follow-up activities in formal reports published online, specifying how each recommendation was implemented or why an agency elected not to implement any outstanding recommendations. The city’s implementation of our recommendations is one way we measure the impact of our audit work.

This year some of our follow-up reports received widespread attention in the community because of the significance of the subject matter. We did a follow-up review of Rocky Mountain Human Services after our 2015 audit found unreasonable spending and a lack of monitoring of the contract by the Department of Human Services. At the time of the follow-up, Auditor O’Brien was pleased to find the agency was doing a better job of holding the nonprofit organization accountable. The audit’s recommendations led to budgeting changes and a new ordinance from City Council. The follow-up report found Rocky Mountain Human Services is doing more to ensure public money is used for individuals with intellectual and developmental disabilities.

Our follow-up report on the hotel and transit center at Denver’s airport helped establish the need for more construction oversight. We will be doing new audits at the airport in 2018.

We also followed up on a 2016 audit of the Denver Police Department’s community policing practices and whether they are followed equitably and effectively. We found department officials had not implemented any of the recommendations we originally made, including one they had agreed to apply. The department says it’s working to find nonintrusive ways to collect demographic data and to use self-assessment tools. Auditor O’Brien repeated his assertion that there’s no way to prove the department is not unfairly stopping certain demographic populations more than others without regular collection of data.

Finally, a follow-up on our 2016 audit of the Office of Marijuana Policy and the Budget Management Office found improvements in the agency’s community outreach efforts, however there is still some improvement needed in transparency of marijuana tax revenue spending. The office was folded into the Department of Excise and Licenses since the original audit. The follow-up report found the office has increased communication and meetings with marijuana businesses and neighborhoods with marijuana establishments in their boundaries.
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<td>Stormwater Administration</td>
<td>February 2015</td>
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<td>Industrial Control Systems</td>
<td>May 2015</td>
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<td>DIA Emergency Preparedness Program</td>
<td>November 2015</td>
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<td>Accounting Services</td>
<td>March 2016</td>
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<td>DIA Airport Concession Disadvantaged Business Enterprise (ACDBE) Program</td>
<td>May 2015</td>
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<td>Citywide Land and Infrastructure Capital Assets</td>
<td>March 2016</td>
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<td>DIA Network Device Security</td>
<td>June 2014</td>
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<td>Privatization Practices</td>
<td>June 2015</td>
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<td>DIA Hotel and Transit Center</td>
<td>November 2014</td>
<td>August 2017</td>
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<td>Open Media Foundation Contract</td>
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<td>Board of Adjustment for Zoning Appeals</td>
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<td>Budget and Management Office</td>
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<td>Municipal Sales Tax Collection Practices</td>
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<td>Citywide Cash Handling Practices</td>
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<td>Office of Sustainability</td>
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Who We Are

Office of the 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 Denver. Our work is performed on behalf of everyone who cares about the city, including its residents, workers and decision-makers.

Denver’s Auditor is unique because he is elected by the people and is independent from all other elected officials and city operational management. He works outside of the Mayor and City Council’s offices to maintain objectivity and offer frank, truthful reports for the betterment of Denver. Auditor Timothy M. O’Brien, CPA, was elected to a four-year term in 2015.

Denver’s Charter provides for the Auditor to conduct:

- Financial and performance audits of the City and County of Denver and its departments and agencies in accordance with the Generally Accepted Government Auditing Standards;
- Audits of individual financial transactions, contracts and franchises of the City and County; and
- Audits of the financial accounting systems and procedures administered by the manager of finance and other departments and agencies of the City and County, including records systems, revenue identification and accounting, and payment practices.

The Charter mandates the Auditor follow the Generally Accepted Government Auditing Standards promulgated by the U.S. Comptroller General, best financial management practices and any applicable laws and regulations governing the financial practices of Denver.

Denver’s Charter further requires the Auditor to countersign all city contracts to ensure no liability is incurred, no money is disbursed and no city property is disposed of in a manner contrary to law.

The Auditor’s Office also oversees enforcement of the city’s prevailing wage and living wage ordinances. That means working with both employers and employees to ensure every worker on all Denver property and Denver projects are paid according to the law. The office does outreach and individual work with contractors to help them understand the laws. Investigators also work to help identify correct prevailing wage classifications.

The Auditor is chairman of the Audit Committee, whose primary task is to annually commission an independent external audit of Denver. In addition, results of audits are reported to the Audit Committee monthly. To ensure its independence, two members each are appointed to the committee by the Mayor, City Council and the Auditor for four-year terms. The Auditor also appointed CPAs with audit experience and an attorney to serve in key leadership roles for the office.

Auditor O’Brien is licensed in Colorado as a Certified Public Accountant. He also has an MBA from the University of Colorado. He is a Chartered Financial Analyst and Chartered Global Management Accountant. He has more than 40 years of auditing and accounting experience, which he uses to ensure Denver’s taxpayer dollars are used efficiently and effectively. He was also chosen as the chairman of the board of trustees of the Colorado Public Employees’ Retirement Association, which provides retirement benefits to more than 500,000 employees across the state.
What We Do

Audit Services Division

The Audit Services Division conducts independent audits and engagements of city agencies, programs, finances, technology and contracts. The resulting recommendations from these efforts help strengthen governance, improve performance, enhance efficiency, increase revenues, reduce costs and risks and improve the quality of services for Denver residents and businesses.

A follow-up assessment is performed nine to 24 months after the completion of each audit. The follow-up reports confirm whether the agreed-upon recommendations were indeed implemented.

The new data analytics and continuous auditing program helps identify high risk areas of the city in an efficient and timely manner. It provides the city with timely feedback of anomalies or outliers in the city’s processes and transactions. The Auditor’s Office regularly analyzes data from the various IT systems that contain key city operational processes and financial transactions, and evaluates related information technology system controls. Auditor O’Brien also works with local offices of national CPA firms to source specialists for some third-party audits and engagements. He believes in using the resources of the community to extend the expertise of our already highly-qualified office.

Our Audit Plan, which includes many different types of engagements, is based on risk assessments of city agencies, input from community members, information from city leaders, current events and other factors. We follow up on every audit to see if our recommendations and findings are implemented and impactful.

This year we completed 12 performance audits, seven third party engagements, three contract compliance audits, and three IT audits.

You can read the full audit reports on denvergov.org/auditor.

Prevailing Wage Division

Auditor O’Brien changed the way Denver does business on all projects and work performed on city property. After revamping the Prevailing Wage Ordinance last year, the division spent 2017 setting new records.

The new ordinance updated the rules originally set in the 1950s by relieving some of the cumbersome requirements for contractors and expanding prevailing wage protections to even more workers. The update also clarified when prevailing wage applies, increased the penalties for willful noncompliance and non-reporting and removed legal hindrances in the debarment process.

The Prevailing Wage Division is working with both employers and employees to help ensure compliance with the ordinance and to ensure all workers are paid according to law. The simplified process helps reduce the burden on contractors and encourages more of them to seek work with the city. Our investigators work with employees to ensure they are classified correctly and guide employers through the reporting process.
The role of the Prevailing Wage Division includes education as well as enforcement. This year we created a new public terminal and instructional videos for contractors seeking to report wages accurately. Anyone who has questions regarding prevailing wage is encouraged to call our hotline at: 720-913-5000.

**Contract Administration**

The City and County of Denver enters into thousands of contracts every year, and the Auditor must sign off on each one to make sure they are in line with the law and do not waste tax dollars. The Denver Charter mandates Auditor O’Brien review and sign every city contract to ensure no liability is incurred, no money is disbursed and no property is disposed of in a manner contrary to law.

Auditor O’Brien believes progress in the city should not be held up by processes and paperwork. As a result, he is working to get contracts signed more quickly while still ensuring a thorough review. Most contracts are approved within less than 24 hours.

This year, the Auditor and his director of contracts and accountability briefly halted signing some contracts to work on changes with city agencies, but our office did not reject any contracts outright.

Denver contracts can range from zero-dollar park rentals to multi-million-dollar technology purchases or construction projects. The Auditor’s office continues to perform contract compliance, financial and specialty audits, evaluations and assessments to address these contracts. These projects utilize both internal audit resources as well as external specialists and subject matter experts from local accounting firms and other specialty consulting practices.

**Community Outreach**

Denver Auditor O’Brien and his office work on behalf of the taxpayers to make sure they know what’s happening in the city. Auditor O’Brien continued to fulfill his promise to keep the public informed by meeting and listening to residents and businesspeople in their neighborhoods and places of work. He also oversaw a robust expansion of his office’s online and social media presence and built an even stronger multimedia outreach strategy.

The Auditor’s community outreach measures ensure the important work of the office is more widely known and understood. He regularly attends meetings with registered neighborhood organizations, homeowner associations, business associations and other civic groups. The public is also invited to participate in our growing social media efforts. We are now active on Facebook, Nextdoor, Twitter and LinkedIn. We post unique content on different platforms for community events, important city updates, audit information, prevailing wage developments and other key communications.
What We Do

The Auditor is overseeing communications progress on multiple platforms, including an ongoing initiative to bring information about auditing and prevailing wage to YouTube and television through Denver 8.

Members of the Auditor’s Office also attended career fairs throughout the Denver metro area to establish a relationship with local colleges and universities and promote government auditing as a career path. To provide opportunities for students, Auditor O’Brien established internship and entry-level auditor positions. The University of Denver Daniels College of Business chose the Auditor’s Office to provide a unique internship-style work experience for students. We hired one of them permanently in 2017.

The multiplatform approach to outreach helps the Auditor’s Office maintain two-way communication with the people we serve. Residents provide valuable information about what is and isn’t working in the city, and the Auditor always wants to hear from constituents. Interested people in Denver are encouraged to contact the office by phone, email or at community meetings and join our conversations about current city updates on Facebook or through one of the other social media platforms.

Audit Committee

Auditor O’Brien is the chairman of the independent Audit Committee, which meets monthly. The other six members of the Committee are appointed to four-year terms by the Auditor, the Mayor and City Council, each of whom appoints two members. The members and their appointing authorities are listed below. Members are appointed on the basis of education or experience in accounting, auditing, financial management or related fields.

Rudolfo (Rudy) Payan, Vice-Chairman (appointed by Auditor O’Brien)

Jack Blumenthal (appointed by Auditor O’Brien)

Leslie Mitchell (appointed by City Council)

Florine Nath (appointed by City Council)

Charles Scheibe (appointed by Mayor Hancock)

Edward Scholz (appointed by Mayor Hancock)

The primary responsibility of the Audit Committee is to commission an annual independent external audit of the city’s finances. The Audit Committee receives the results of all city audits performed or commissioned by the Auditor’s Office, and the results of the annual external audits.

In addition to the Comprehensive Annual Financial Report (CAFR), an external CPA firm audits two enterprise fund agencies — Denver International Airport and the Wastewater Management Enterprise Fund. An external firm also audits the Deferred Compensation Plan Trust Fund.

All audit reports and committee minutes are published and the committee meetings are televised.
Professional

Professional Accomplishments

As an accomplished Certified Public Accountant with more than 40 years of auditing experience, Auditor O’Brien values the professional development and growth of his entire staff. Audit team members met high standards again this year through continued professional learning and achievements, industry conferences, staff presentations, professional organization involvement and community contributions.

AICPA Award

This year, Auditor O’Brien received the 2017 Outstanding CPA in Government Impact Award from the American Institute of Certified Professional Accountants (AICPA). The award recognizes the impact of significant contributions to the efficiency, effectiveness or innovative service delivery by CPAs in government. The American Institute of CPAs is the world’s largest member association representing the CPA profession, with more than 418,000 members in 143 countries. The organization has served the public interest since 1887.

Auditing Accomplishments

In August, the audit staff attended the Mountain and Plains Intergovernmental Audit Forum (MPIAF) in Denver. This year’s theme was “Strategies and Tools for Managing Risk.” Audit Manager Dawn Wiseman participated in a session on evaluating audit performance. Deputy Auditor Valerie Walling, Director of Contracts and Accountability Jeffrey Garcia, Audit Manager Katja Freeman and Audit Supervisor Emily Owens led an interactive panel to discuss challenges for auditors in access to information. Several of our auditors also attended the annual conference of the Association of Local Government Auditors. Auditors who attended educational sessions earned Continuing Professional Education credits toward the Generally Accepted Government Auditing Standards requirements.

Prevailing Wage Accomplishments

Members of the Prevailing Wage Division brought home the award for best presentation from the LCPTTracker User Conference in California this year. LCPTTracker is a paperless online system used by contractors to submit certified payrolls to the Auditor’s Office for audit approval. Edging out hundreds of other projects, the team won the award for the agency with the best and most creative presentation on municipal prevailing wage. Prevailing Wage Investigator Elvis Rubio and the prevailing wage team were also recognized for their photo submission in the Project Denver Delivers competition. Elvis took a picture of Auditor O’Brien and other team members on a work site enforcing prevailing wage.

Individual Staff Accomplishments

Our team worked hard to further their education and expertise. Deputy Auditor Valerie Walling was a panelist at the Colorado Government Finance Officers Association conference this year. She is also a member of the Denver Chamber Leadership Foundation’s class of 2018. Director of Financial Audits Heidi O’Neil completed the Governmental Program Certification through the Colorado Society of CPAs. She also continues to serve on the CPE board for the Colorado Society of CPAs, and she joined the Colorado Society of CPAs Governmental Issues Forum.
New Degrees and Certifications: Data Analytics and Methodology Specialist Sam Gallaher received his doctorate degree in public affairs from the University of Colorado School of Public Affairs in May. Audit Supervisor Jared Miller became a Certified Information Systems Auditor. Lead Auditor Rob Farol and Senior Auditor Colleen West became Certified Government Auditing Professionals. Senior Auditor Brian Cheli became a Certified Information Systems Security Professional.

Professional Contribution: Senior Auditor Marc Hoffman wrote an article for the Association of Local Government Auditors (ALGA) on using targeted criteria to increase buy-in from Denver Parks and Recreation in an audit. Reporting Specialist Emily Jacobson did a presentation on deductive writing for audit reports at the ALGA annual conference and took two training workshops through the organization. She also served on the ALGA Publications Committee as an editor.

Boards and Commissions: Deputy Auditor Valerie Walling serves on the Jefferson County Audit Committee. Audit Supervisor Cody Schulte serves as a committee member of the Adams 12 Finance and Audit Committee. Lead Auditor Rob Farol is a commissioner for the Denver Mayor’s LGBTQ Commission. Audit Manager Kevin Sear is a board member of the Colorado Watershed Assembly Board.

The Auditor’s Office staff routinely go above and beyond to make our office and our work better. Executive Assistant to the Auditor Ava Giron brought smiles to the whole office as the head of the Special Events Committee. Lead Auditor Rob Farol helped keep our office prepared for emergencies as the head of the Safety Committee. Executive Assistant Molly Horne led our philanthropic efforts through the Denver Employees Combined Campaign.

Our office is proud to serve the public with professionalism, hard work and dedication to the highest standards.
During 2017, the staff of the Auditor’s Office continued its work executing the 2017 Audit Plan, performing necessary contract administration efforts and conducting ongoing prevailing wage investigations. All of these activities helped enhance the city’s efficiency and effectiveness and contributed to our goal of providing quality results and impact.

To continue to provide quality work and meaningful services to the citizens of Denver, the 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 professional staff hold a number of advanced degrees, including doctorate and master’s degrees in public administration, political science, business administration, international relations and accounting. Many also have professional certifications and designations, such as certified public accountant (CPA), certified internal auditor (CIA), certified government auditing professional (CGAP), certified fraud examiner (CFE), certification in risk management assurance (CRMA), certified information systems auditor (CISA), chartered financial analyst (CFA) and chartered global management accountant (CGMA).
Staff

Katja Freeman, MA, MELP, Audit Manager
Sam Gallaher, MPA, PhD, Data Analytics and Methodology Specialist
Alexandra Green, Staff Auditor
Dave Hancock, Senior Auditor
Anna Hansen, Lead Auditor
Yvonne Harris-Lott, CPA, Audit Supervisor
Brad Harwell, Lead Auditor
Marc Hoffman, MBA, Senior Auditor
Robert Holbrook, CPA, CGMA, Senior Auditor
Tim Hoover, Reporting Specialist
Nancy Howe, CRMA, MPA, Lead Auditor
Emily Jacobson, MPA, Reporting and Research Specialist
Nick Jimroglo, CISA, IT Lead Auditor
Ronald F. Keller, CFE, CIA, MBA, Senior Auditor
Shannon Kuhn, CISA, IT Audit Supervisor
Catherine Lyles, CIA, CGAP, CRMA, MIR, Senior Auditor
Jared Miller, CFE, CISA, Audit Supervisor
Sonia Montano, CGAP, CRMA, Audit Supervisor
William Morales, Senior Auditor
Emily Owens, MPA, Audit Supervisor
Robert Persichitte, CPA, CFE, MBAcc, Senior Auditor
Kevin Sear, CPA, CIA, CISA, CFE, CGMA, Audit Manager
Patrick Schafer, CPA, CIA, CFE, MBA, Lead Auditor
Cody Schulte, CPA, CIA, MAcc, Audit Supervisor
Brandon Stolba, Staff Auditor
Edyie Thompson, CAP-OM, Executive Assistant II
Chris Wat, Staff Auditor
Colleen West, CGAP, Senior Auditor
Dawn Wiseman, CRMA, Audit Manager
Shaun Wysong, MIR, Staff Auditor

Prevailing Wage Division
Matthew Borquez, Prevailing Wage Investigator
Carol Carter, Contract Compliance Technician
Arielle Denis, Prevailing Wage Investigator
Rafael Gongón, Prevailing Wage Investigator
Abby Kreckman, Prevailing Wage Investigator
Rudy Lopez, Prevailing Wage Investigator
Kandice McKeon, Prevailing Wage Investigator
Luis Osorio, Prevailing Wage Investigator
Valerie Ramirez, Prevailing Wage Investigator
Elvis Rubio, Prevailing Wage Investigator