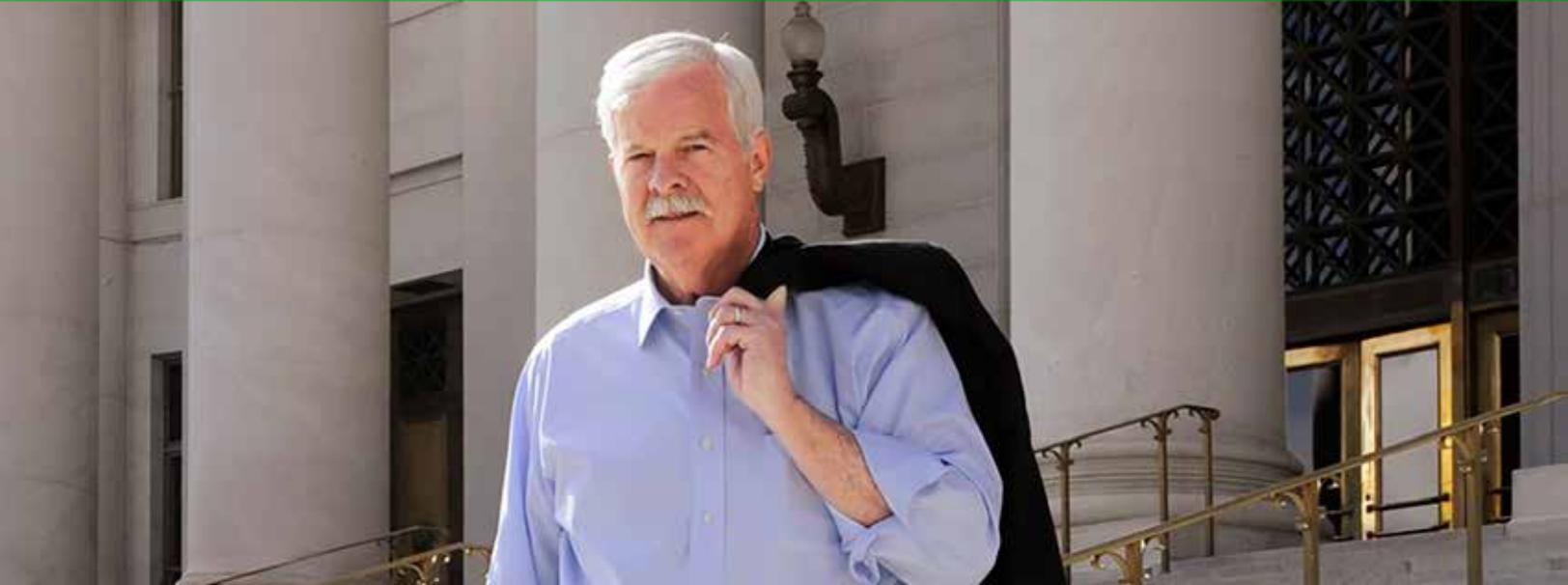




Denver Auditor's Office

2021 ACTION CARD



Year in Review

Auditor O'Brien and his team worked harder than ever in 2020 to take a close look at the efficiency and effectiveness of agencies using public resources, despite the challenges of the COVID-19 pandemic and the changes associated with working from home.

The independent audit function serves as an assessment and assurance tool for good government, transparency, and accountability in the city. In 2020, agencies faced increased pressure to spend pandemic relief funds, save other resources to account for a significant budget shortfall, and achieve all essential functions while adjusting to remote work and other economic challenges. Our checks on the City and County of Denver were more important than ever as we sought to help the city stay on track in extraordinary circumstances.

This year, our audit teams looked at ethics and transparency in the city. We prioritized equity and access in audits of the city's ethics board and how the city supports minority- and women-owned businesses. And we made recommendations to help the city use resources more effectively in our reports on city real estate and the tax-funded initiative Caring for Denver.

In 2020, Denver Labor recovered a record amount of restitution for employees: more than \$1 million. We worked with businesses to increase awareness of minimum wage and prevailing wage requirements to try to avoid fines and preserve the health of businesses in these difficult economic times.

Flip through our Action Cards to read more about what we've done for you this year, what we're going to do for the city in 2021, and what you can do to stay active and included in your local government.



Completed Audits



Completed Audits

Board of Ethics and Clerk and Recorder's Office

FEBRUARY 2020

We found the city's Board of Ethics is unable to ensure ethical behavior across agencies, and the city's gift reporting process lacks transparency. The Board of Ethics has no enforcement authority. Instead, managers of individual city agencies are responsible for enforcing action on ethics violations.

Marijuana Taxation

APRIL 2020

Denver was not effectively making sure marijuana businesses paid the taxes they owe to Denver and that the city was collecting those taxes.

Open Records Request Process

MAY 2020

The audit team found Denver needed to do more to fully and transparently respond to open records requests from the public. We found the city was inconsistent in how it fulfills records requests and charges fees.

City Real Estate Portfolio Practices

MAY 2020

We found the city wasn't taking a comprehensive approach to tracking property or to long-term planning. The city was missing a comprehensive database of city-owned and leased property.

Completed Audits

Minority Women and/or Disadvantaged Business Program

JUNE 2020

Denver needs to do more to support minority- and women-owned businesses. This audit found 34% of contracts in a two-year period did not meet the city's goals, and there were no consequences for contractors.

Syringe Access and Sharps Disposal Programs

AUGUST 2020

Our auditors used research and data analysis to examine how the city allocates its resources and works with the three syringe access providers it contracts with. We found managers need to do more to ensure resources are effectively helping reduce harm and connecting people to health services.

ACTION POINT: *Stay in the know about how your government is using your tax dollars. Read all our audits on our website — denverauditor.org — or share our “Audit at a Glance” one-sheets with your friends and family to help raise awareness.*



Planned Audits

Planned Audits

Denver Police Department Operations

This audit will assess the efficiency and effectiveness of the Denver Police Department's management and operations. This may include a review of officer compliance with department requirements, the Support Team Assisted Response Program, information technology systems' security, and other programs and initiatives.

Small Business Loans and Grants

This audit will assess the effectiveness and efficiency of providing small business loans and grants.

Campaign Finance

This audit will review the internal controls and management associated with the city's campaign finance processes and procedures.

Diversity, Equity, and Inclusion

This audit will review the city's approach to ensuring that diversity, equity, and inclusion are included in the city's programs, directives, and community outreach to the residents of Denver.

Planned Audits

Medical Support for People Experiencing Homelessness

This engagement will review the effectiveness and efficiency of providing medical support services to people experiencing homelessness.

Remote Work

The city rapidly transitioned to remote work in March 2020 due to the COVID-19 pandemic. This engagement will review the framework the city created for the remote work environment, and the impacts it had on the city and workers.

ACTION POINT: *Share your experiences with us. Feedback from the community throughout the year helps us in our risk-assessment process as we determine where to dedicate audit resources. It can also help us in planned audit work by ensuring we understand where members of the public face challenges when using and receiving city services. Email your audit comments to auditor@denvergov.org.*



Denver Labor

Iron Woman
Construction and
Environmental Services

Minimum Wage

For the first time in 2020, our office worked with employers and employees to enforce a citywide minimum wage. Executive Director Jeffrey Garcia and our team of analysts developed a new complaint-based system to investigate possible underpayments.

In 2020, the citywide minimum wage was set at \$12.85 an hour and was estimated to impact more than 50,000 workers. In 2021, that hourly rate will go up to \$14.77 and will affect thousands more people.

During a single investigation, Denver Labor worked with an employer to get nearly 850 underpaid people the wages they earned. It was the single largest number of underpaid employees we've ever uncovered in a wage investigation. The restitution totaled \$130,442, and the employer agreed to pay every single employee their backpay and they agreed to start paying Denver's minimum wage going forward.

Our office also worked to enforce the city's contractor minimum wage, which increased to \$14 an hour in July. This wage covers workers on city projects who weren't previously covered by the prevailing wage.

ACTION POINT: *We believe every person in Denver deserves to get paid at least the minimum wage. We are expanding our outreach in English and Spanish as we continue to try to inform everyone in our community about their rights. Watch our “Wages Wednesday” tutorials live on Facebook to ask any questions about wages — in English or Spanish. And if you think you’ve been underpaid, contact our office by emailing wagecomplaints@denvergov.org or filling out the form on our website.*

Prevailing Wage

This year, our team broke a record for the most restitution recovered for the workers of Denver. We worked with employers to pay back more than \$1 million to their employees. Denver Labor is looking deeper and analyzing more details in payrolls and invoices than ever before.

Through outreach and education, our prevailing wage team has worked with employers to review more than 76,000 payrolls covering more than 19,000 workers across the city, keeping businesses running and city funds going out the door to contractors as quickly and as efficiently as possible.

Denver Labor provides seminars and training courses to employers and community groups upon request. This year, we did events virtually and in-person — in English and in Spanish. This kind of education and outreach is essential to our work. We always hope to see employers who are aware of the laws and who are putting money in workers' pockets on payday, rather than having to go back and correct costly errors.

ACTION POINT: *You or someone you know might be owed money. We have hundreds of names on our list with checks waiting for restitution. Check for your name on our website and read more stories about how we recovered pay for workers on our Restitution Stories page at denverauditor.org.*



***Connect
With Us***



nextdoor

Connect With Us

We believe in transparency and accountability in local government. In our office, we are continuously exploring new ways to reach members of the community where they are and in ways they can understand. You can find us anytime on our website, Facebook, Twitter, Nextdoor, LinkedIn, and Instagram.

We are working hard to make our information transparent and accessible for as many people as possible. Read a Spanish language version of the Action Card on our website.

We work with community groups and registered neighborhood organizations, and we reach out through media outlets, social and digital platforms, and our monthly email newsletter to make sure everyone has a chance to stay up to date and in touch with our office.

Watch our “Wages Wednesday” live tutorials to ask questions about Denver Labor, and watch “Ask the Auditor” every month on Youtube and Instagram to see Auditor O’Brien answer questions about our work.

EMAIL: auditor@denvergov.org **PHONE:** (720) 913-5000

ACTION POINT: *Sign up for our monthly email newsletter to get updates about recent audits and other important reports, Denver Labor news and restitution efforts, and other office and citywide updates. Email works both ways! Send your questions and comments to auditor@denvergov.org.*



I'm Denver Auditor Timothy M. O'Brien, CPA.

I am currently serving my second term as your independent Auditor. My office serves as a check and balance to Denver's "strong mayor" government and enforces wage law. I'm a licensed CPA and have more than 40 years of auditing and accounting experience, including producing more than 750 performance and financial audits. I previously served as the Colorado State Auditor for 11 years.

This card provides an overview of our work safeguarding the use of your tax dollars. For suggestions, questions, or concerns, email auditor@denvergov.org or call 720-913-5000. To stay in touch with me and what we are working on, you can follow our office on social media, sign up for my email newsletter, or visit our website denverauditor.org.