

AUDIT ALERT:

American Recovery and Reinvestment Act Readiness & Governance

February 10, 2010

Summary

The City and County of Denver's Office of the Auditor has assessed the City's first quarter federal reporting of the American Recovery and Reinvestment Act (ARRA) activity. We reviewed the Recovery Acts' transparency and accountability requirements and the City's internal controls in place for reporting. In addition, we followed up on recommended actions from our previous ARRA audit alert issued on October 7, 2009, and posted on the Auditor's Office website <http://www.denvergov.org/auditor>.

Based on our review, we have developed additional recommended actions to assist the City in monitoring and reporting ARRA funding. The ARRA Management Group should enhance the oversight process by focusing on expenditures and jobs reported, ensuring all Recovery Act funds have distinct, separate, and tracked fund accounts in accordance with applicable guidance, and verifying accuracy of information displayed on the City's ARRA website. In addition, City agencies should designate specific personnel responsible for reporting, and ensure documented procedures are in place for data review and reporting.

The Auditor's Office will continue to monitor the City's progress as ARRA programs and projects are funded and completed. Additional audits of the City's compliance with Recovery Act requirements will also be performed.

Overview

The City and County of Denver's Office of the Auditor has assessed the City's first quarter federal reporting of the American Recovery and Reinvestment Act (ARRA) funding.¹ We also evaluated ARRA governance requirements, which included additional guidance

¹ *American Recovery and Reinvestment Act of 2009*, Public Law 111 – 5, 111th Cong., 17 February 2009 [hereinafter ARRA].

Office of the Auditor
Audit Services Division
City and County of Denver



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issued since the release of our first audit alert in October 2009. We conducted specific testing on both prime and sub-recipient grants for the City. The grants tested account for over 85% (approximately \$45.8 million) of the total ARRA funding received by the City through the first reporting period.

We reviewed the Recovery Act's transparency and accountability requirements and the City's internal controls in place for reporting. Additionally, we conducted testing to verify if these requirements and policies were followed and verified whether expenditures reported coincide with the City's Financial System. Audit work identified various reportable exceptions, which are described in more detail throughout this audit alert.

Colorado is one of sixteen states where the United States Government Accountability Office (GAO) conducted ARRA audits. In December 2009, GAO issued a report titled "Status of States' and Localities' Use of Funds and Efforts to Ensure Accountability,"² which included specific Colorado test work. The GAO report highlighted difficulties related to recipient reporting, data quality, and inconsistent application of Office of Management and Budget (OMB) guidance in several areas.

Background

The Recovery Act is an economic stimulus package enacted by Congress and signed into law by President Barack Obama on February 17, 2009 at the Denver Museum of Nature and Science. The Recovery Act was intended to provide a stimulus to the U.S. economy in the wake of the economic downturn. The measures included in the Act nominally amounted to approximately \$787 billion.

The Recovery Act does not allow ARRA funds to be used to alleviate the City's general fund budget obligations. ARRA funds awarded will help support various projects throughout the City. The Recovery Act states that all federal funding should be expended or obligated by September 30, 2010.

The ARRA grant process begins with agencies identifying funding needs and funding sources. For federal grant awards, the City can be a prime or sub-recipient. When a city agency obtains grant funds directly from a federal agency, the city agency is considered a prime recipient. When funds are granted to a city agency through a non-federal entity, such as the State of Colorado, the city agency is considered a sub-recipient. Prime recipients of federal funds have more responsibilities for grant administration, monitoring and reporting than sub-recipients. The City has received grants as both a prime and sub-recipient. The City's grant process was reviewed in detail in the recent *Citywide Grant Administration* audit (issued in January 2010), which can be accessed on the Auditor's Office homepage.

ARRA recipients were required to register at www.federalreporting.gov to meet the requirements of Section 1512 of the Recovery Act.³ This website is the only central government-wide data system intended for collecting ARRA spending information directly from recipients. The data submitted each quarter is used to populate www.Recovery.gov, which is the website the public can access in order to "give

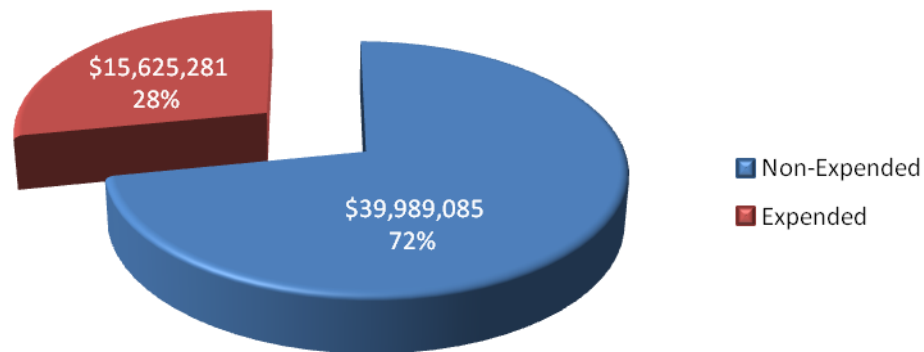
² Recovery Act: Status of States' and Localities' Use of Funds and Efforts to Ensure Accountability GAO-10-231 December 10, 2009.

³ Section 1512 of ARRA states that "not later than 10 days after the end of each calendar quarter, each recipient that received recovery funds from a Federal agency shall submit a report to that agency."

taxpayers the user-friendly tools to track Recovery funds – how and where they are spent." The website also provides an online mechanism for citizens to report suspected fraud, waste or abuse related to Recovery funding and projects. Recovery.gov is operated and maintained by the Recovery Accountability and Transparency Board.⁴

Job calculations and methodologies used for determining jobs created/retained by city agencies were unclear and inconsistent during the first reporting period; however, such issues were not limited to Denver. Although federal guidance was available, both internal and external agencies found accurately calculating jobs created or retained by ARRA funding proved difficult. The job reporting issues that directly affected the City are discussed in the body of this audit alert. In December 2009, the federal government released additional guidance to clarify the job calculation process. The City's compliance with the latest guidance will be assessed in subsequent audit reports.

ARRA Funds Non-Expended vs. Expended



Source: ARRA Awarded Grants spreadsheet dated December 10, 2009

ARRA Awarded Grants spreadsheets are periodically posted to the City's stimulus website. These spreadsheets contain information regarding ARRA grants received by the City including, award amount, expenditure progress, grant descriptions and estimated jobs created and retained. According to the most recent ARRA Awarded Grants spreadsheet dated December 10, 2009, the City has received \$55.6 million in grant allocations. The City's ARRA website is located at <http://www.denvergov.org/stimulus>. Additional information on ARRA funds and projects taking place at the Denver International Airport (DIA) can be located on the DIA website at <http://business.flydenver.com/stats/financials/ameriRecovery.asp>.

New Federal Guidance

The Recovery Act has specific regulations and the federal government has continually issued guidance to agencies for meeting these requirements. Since our October 7, 2009 Audit Alert, OMB has released the following guidelines:

- October 13, 2009, *Payments to State Grantees for their Administrative Costs for Recovery Act Funding*. This memorandum clarifies how States may recover administrative costs for Recovery Act funds. (http://www.whitehouse.gov/omb/memoranda_default/)

⁴ The Recovery Accountability and Transparency Board was created by the Recovery Act to coordinate and conduct oversight of funds distributed under this law in order to prevent fraud, waste and abuse.

- November 30, 2009, *Improving Compliance in Recovery Act Recipient Reporting*. This memorandum outlines a process for federal agencies to identify non-compliant recipients, assess the severity of non-compliance and monitor subsequent reporting periods. The guidance also states that non-compliant recipients "are subject to federal action, up to and including the termination of Federal funding or the ability to receive Federal funds in the future."
(http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-05.pdf)
- December 18, 2009, *Updated- Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates*. The guidance describes requirements for federal agencies to provide key information to recipients and to take steps to improve reporting compliance. In addition, the guidance describes in detail job calculation definitions and formulas.
(http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf)
- *Recovery Act Frequently Asked Questions (FAQ)*: These questions are organized by topic and address the OMB guidance released in April 2009 and June 2009, the recipient reporting solution (federalreporting.gov), State notification of federal awards, recovering State administrative costs, aggregation of recipient reports and other general Recovery Act issues.
(http://www.whitehouse.gov/omb/recovery_faqs/)

City ARRA Oversight

The City uses a decentralized internal control structure for grant administration. The Controller's Office manages the City's Fiscal Accountability Rules while each agency is responsible for ensuring that grant programs have sufficient internal controls. The City's Fiscal Accountability Rule 9.1 establishes guidelines for application, receipt, management and financial accounting of federal grants. The fiscal rule requires recipient agencies to have policies and procedures that address internal controls and grant management processes.

The City has established an ARRA Oversight Committee for monitoring stimulus funds.⁵ The committee has been reviewing information put together by the City's ARRA Management Group.⁶ This management group receives ARRA grant information from city agencies through email and a city agency working group. Agencies are encouraged but not required to attend the working group meetings held by the ARRA Management Group.

Our previous audit alert determined that no central point of contact or subject matter expert has the task of monitoring ARRA compliance. Rather, city agencies are responsible for complying with ARRA requirements on a grant-by-grant basis. According to the OMB, Federal Agencies are required to designate a "Senior Accountable Official" for recovery activities. This could be considered as a best practice for the City to ensure compliance and transparency of the City's ARRA funds.⁷

⁵ The ARRA Oversight Committee consists of representatives from the following organizations: Mayor's office, Non-profit community, Business community, City Administration, Auditor's office, Governor's office, State Representative, Congresswoman DeGette's office, Senator Udall's office, Senator Bennet's office, Neighborhoods, and Denver City Council.

⁶ The ARRA Management Group consists of members from the Mayor's Office, Department of Finance, City Attorney's Office, and Technology Services.

⁷ Peter R. Orszag, Office of Management and Budget, *MEMORANDUM FOR THE HEADS OF DEPARTMENTS AND AGENCIES: Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009*, (Washington, D.C.: M-09-15, April 3, 2009), § 5.4.

The Denver ARRA Management Group implemented a reporting policy, which details their review of the information reported to grantors and/or federalreporting.gov. The City's ARRA grants Agency Reporting Policy states:

At least 2 days prior to the date you are required to report to your grantor and/or to the Federal Government at the end of each quarter, you must submit all required Excel spreadsheets to the City's 'ARRA Reporting' email address. These must be submitted no later than the 8th of the month following the quarter. The Internal ARRA Management Group will review the submitted spreadsheets.

We reviewed reporting records for both the prime and sub-recipients to confirm the accuracy of information displayed on Recovery.gov. We also reviewed the information reported to the ARRA Management Group and the review process performed by the Group and noted several issues in both areas. Table 1 lists all of the City's prime recipients, if they reported to the ARRA Management Group, federalreporting.gov and the information on Recovery.gov.

Table 1: Prime Recipient Grant Reporting

Grant Description	Award Amount	Reported to Denver ARRA Management Group	Reported to Federal Government	Expenditures Reported to Federal Government	Jobs Reported to the Federal Government
National Endowment for the Arts nonprofit recovery	\$250,000	Y	Y	\$177,617	2.08
National Clean Diesel Funding	\$700,000	Y	Y	0	0.00
Homeless Prevention & Rehousing	\$3,769,259	Y	Y	0	0.00
Airport Improvement Projects	\$7,000,000	N	N	N	N
Airport Improvement Projects	\$4,489,921	N	N	N	N
Byrne Justice Assistance Grant	\$2,789,148	Y	Y	\$401	0.00
Energy Efficiency and Conservation Block Grant	\$6,079,500	Y	Y	0	0.00
Head Start- formula	\$487,622	Y	Y	0	3.35
Head Start- competitive	\$612,000	Y	Y	0	10.89
Community Development Block Grant	2,462,903	Y	Y	0	0.00

Inadequate ARRA Management Group Review – The review identified several reporting issues that were not detected through the City's current review process. Specifically, DIA failed to report its two grants to federalreporting.gov by October 10, 2009 and did not

report to the ARRA Management Group by October 8, 2009. DIA was unaware that they were non-compliant with this reporting requirement until the Auditor's Office notified them as part of this review in December 2009.

Further, a city agency with two grants reported that 3.35 and 10.89 ARRA-related jobs were created and/or retained for \$0 dollars expended. Per OMB guidance, instances where jobs are created with no expenditures should be rare and limited. However, the ARRA Management Group did not review the job numbers for reasonableness. We followed up with the agency, the Mayor's Office of Education and Children (MOEC), and determined the agency had incorrectly reported their job estimate for ARRA grants at the end of the project, but by the time, the error was realized the federal reporting timeframe for error correction had elapsed. MOEC did not receive feedback from the ARRA Management Group about the inaccurate reporting of these job numbers.

Table 2 lists the sub-recipients whose reporting to their grantor was not reviewed by the ARRA Management Group and their grant award amounts.

Table 2: Sub-Recipient Grant Reporting

Grant	Award Amount (Dollars)	Reported to ARRA management Group	Data Reported by Grantor to Recovery.gov
State of Colorado- Violence Against Women Act	105,658	N	Y
State of Colorado- Violence Against Women Act	185,961	N	Y
State of Colorado- Victims of Crime Act	50,909	N	Y
Child Care Assistance	5,012,412	N	Y
Corporation for National and Community Service	175,231	N	Y
State of Colorado- Violence Against Women Act	286,323	N	Y
Denver Regional Council of Governments- Central Park Blvd	12,000,000	N	Y
Denver Regional Council of Governments- Bikeway Enhancement	258,773	N	Y
Total awards not reviewed	\$18,075,267		

ARRA Management Group Did Not Review All Reporting – Audit work found that several of the City's sub-recipients failed to report to the ARRA Management Group email address as required by the City's ARRA reporting policy. Upon performing a root-cause analysis, we were informed that the ARRA Management Group had verbally changed the City policy in an ARRA Working Group meeting. This change required only prime recipients to report to the ARRA Management Group. However, the City's written

reporting policy has not been revised to reflect this change and the second reporting period has elapsed. As a result, eight out of 15 sub-recipient grants totaling \$18 million in award monies were not reviewed by the ARRA Management Group for accuracy.

Recovery Act Fund Tracking is Not Compliant with City Procedures – The Recovery Act requires recipients to establish separate funding accounts. Specifically, “Recovery Act funds shall be established in distinct funding accounts so they can be tracked separately.”⁸ The Budget and Management Office assigned ARRA grants unique fund numbers and grant ID numbers in PeopleSoft to comply with this requirement. However, our test work found the Child Care Assistance grant was already in existence so instead of assigning a separate fund for the ARRA monies the existing fund was used, meaning ARRA funds were comingled with other funds. The \$5 million grant has already been expended and does not appear to have been sufficiently monitored by the Management Group since this issue was not discovered and addressed during their review of City ARRA activity during the first reporting period.

Per the City's reporting policy, the ARRA Management Group is to review reported information for completeness and accuracy. To accomplish this, the Group used PeopleSoft reports to verify expenditures. Auditors reviewed the PeopleSoft reports used to review reporting and noted that not all ARRA grants were included in the reports. For example, DIA's ARRA grant expenditures cannot be separately tracked in the PeopleSoft system due to how DIA's accounting system interfaces with PeopleSoft. The ARRA Management Group relies completely on DIA to review and confirm the accuracy of expenditure amounts included in required reporting. Currently, it appears the review of DIA ARRA expenditures is incomplete with over \$6 million already expended.

Recovery Act Reporting to the Public has Data Errors – One issue identified concerns the accuracy of the calculation on the City's December 10, 2009 ARRA Awarded Grants spreadsheet's “total jobs impacted” column. The methodology for calculating this column varied depending on the agency. For most of the grants listed, the total jobs impacted column appears to be calculated by adding the projected jobs created and/or retained inside and outside the City; however for some agencies, these reported numbers do not reconcile based on this calculation methodology. For example, Denver's Office of Cultural Affairs showed 7.1 total jobs projected. However, their total jobs impacted column showed 43 jobs. This discrepancy appears to exist because the methodology they used for this column was designed to reflect the total number of people impacted by stimulus funds, because many were part-time positions. Job calculations were based on full-time equivalents, not part-time positions. Conversely, agencies such as the Mayor's Office of Economic Development used generally accepted approaches for estimating jobs. Additionally, audit work determined an agency attempted to correct job numbers for the spreadsheet prior to its release, but these corrections did not appear on the final version.

In addition, a review of the ARRA Awarded Grants spreadsheets determined some grant award amounts contained in the spreadsheet did not coincide with what was reported to the grantor. For example, the ARRA Awarded Grants spreadsheet total for four OED grants was \$4,663,257, but OED was allocated \$4,663,257 in March and \$28,161 in July of 2009 for a total of \$4,691,418.⁹ The most recent ARRA Awarded Grants spreadsheet

⁸ ARRA, § 1552

⁹ Grants tested include: ARRA Workforce Investment Act Youth, ARRA Workforce Investment Act Adult, ARRA Workforce Investment Act Dislocated, ARRA Wagner-Peyser, and ARRA Wagner-Peyser.

dated December 10, 2009 understated these OED grants by \$28,161. Reporting accurate and consistent information to the public reflects positively on the City, helps reduce confusion, and increases transparency.

City ARRA Reporting

All recipients of ARRA funds are required to report on certain elements about funds received. Reporting occurs within 10 days after the end of each calendar quarter, the first deadline was October 10, 2009.

Reporting correct data on or before the deadline is essential for city agencies. According to guidance issued by OMB, no waivers will be granted for this requirement and extensions will only be granted for extraordinary circumstances, i.e. a natural disaster. Non-compliance with reporting requirements are considered violations of the grant agreement. Penalties for non-compliance can include termination of the grant and debarment from future grants.

We reviewed select grants from both prime and sub-recipients for their first reporting period and related grant procedures. We noted one agency failed to report two ARRA grants, which resulted in the City being listed twice on the List of Non-Reporters on Recovery.gov. We also noted some agencies do not have documented review processes in place to ensure reported data is accurate.

Lack of Documented Data Review Process – Recipients of Recovery Act funds are required to perform data quality reviews for material omissions and significant reporting errors. OMB guidance indicates that, “at a minimum, recipients should establish internal controls to ensure data quality, completeness, accuracy and timely reporting of all amounts funded by the Recovery Act.”¹⁰ Having documented procedures for data review was a recommended action from the previous audit alert. However, we noted that the following three agencies still had poor data review processes:

- Public Works is responsible for reporting contractor and internal information. The agency is still in the process of putting review procedures in place to review subcontractor and internal reports.
- DIA had several issues with reported data resulting in non-compliance with federal regulations (described below).
- While the Mayor's Office did not have much data to report, they currently do not have a documented data review process, which could be problematic due to the funds being distributed to several City agencies from the Mayor's Office.

DIA is Non-Compliant with ARRA Reporting Requirements – DIA experienced issues with the federalreporting.gov website and was unable to resolve them before the October 22, 2009 deadline for corrections. The agency made several attempts to submit their information and their final submission on October 20, 2009 was rejected. The rejection notice from federalreporting.gov went unnoticed until November because the person responsible for ARRA reporting and the specific point of contact provided to federalreporting.gov were different people. DIA submitted their final information to the Federal Aviation Administration (FAA) in November 2009 and audit work found several errors in this reported data, which are described below.

¹⁰OMB, M-09-21, § 4.1 and § 4.3.

Grant Expenditure Error – As of September 30, 2009, the ARRA expenditures in DIA's accounting system totaled \$539,340. However, the expenditures reported in November to the FAA totaled \$2,166,913. DIA personnel stated since reporting was submitted late expenditures through October from the contractors were included in the totals but information provided still did not reconcile to the \$2,166,913. As a result, DIA's reported ARRA expenditures were overstated for September 30, 2009 by \$1,627,573 and should have been reported as \$539,340.

Job Calculation Errors – Per federal requirements, jobs created and /or retained are to be reported. DIA had problems calculating the number of jobs and receiving accurate and timely information from construction contractors.

- For their largest grant, DIA reported a job number calculation to the FAA in November as 42.92 but subsequently recalculated the number as 41.89 during our testwork. We calculated 46.73 jobs created/retained per OMB guidance and using the DIA provided contractor reports.
- For the other grant, the reported job number calculation to the FAA in November was 12.45 but was subsequently revised to 64 at a later date. Then DIA recalculated the number one more time as 1.17. We calculated 1.12 per OMB guidance and using the DIA provided contractor reports.

The following factors contributed to errors with DIA's ARRA reporting:

- DIA did not view webinars or guidance provided by OMB;
- Written ARRA procedures are still in draft form and do not include the City's ARRA reporting policy;
- A clear job calculation formula was not finalized until after reporting incorrectly to the FAA several times;
- Issues with obtaining accurate information from contractors; and
- Incomplete and undocumented reviews of reported information.

Because of these errors, the City and County of Denver had two grants listed in the List of Non-Reporters on Recovery.gov and per OMB guidance, could be subject to termination of their current and future funding.

Recommended Actions from Prior Audit Alert

The initial audit alert was intended to provide an assessment of the City's control and governance environment prior to the first ARRA reporting phase. As a result of our preliminary review, we offered recommendations to assist the City in monitoring ARRA funding. As discussed below, it appears that several of these recommendations were not acted upon.

- Recommendation: City agencies should ensure that documented procedures are in place for data review addressing data quality, completeness, accuracy and timely reporting.

As described in the Reporting section of this report, this recommendation has not been fully addressed at the central or agency level and the City should consider implementing controls to ensure reporting is accurate and performed timely by following OMB guidance.

- Recommendation: City agencies should designate specific personnel responsible for reporting and ensure such persons view federal training webinars and review published federal reporting guidance.

As illustrated in the Oversight and Reporting sections of this report, not all agencies have viewed webinars or published federal guidance causing the City to fail to report on time and to report inaccurate information.

- Recommendation: The ARRA Management Group should place a permanent link to the City's stimulus website on the homepage or on a related department website, such as the Mayor's Office or Budget Management Office. In addition, a link should be established between the City and DIA's ARRA websites.

This recommended action has been partially addressed. A link has been placed on the City's homepage to the stimulus website. However, DIA's ARRA webpage is not linked with the City's website. Additionally, DIA's ARRA webpage is difficult to find. The only link to their ARRA page is on the financial information page within DIA's business center. Any site searches for "ARRA" or other related key words do not yield any results.

- Recommendation: The ARRA Management Group should verify accuracy of information presented on the City's ARRA website prior to display or clearly notate that information presented is estimated as of the date of upload.

As noted in the Oversight section of this report, there are still data errors being reported to the public. This recommendation has been partially addressed by the ARRA Management Group by placing a disclaimer at the bottom of the ARRA Awarded Grants Spreadsheet stating, "The information on the spreadsheet is as accurate as possible but subject to change based on updates from the Federal Government or individual agencies." While the disclaimer does clarify for readers that spreadsheet information is subject to change, the disclaimer does not appear on spreadsheets posted to the website prior to October 2009.

The effect of this could result in citizens, oversight groups or the media not having timely and accurate information. Further, in the last audit alert, auditors identified mathematical errors on the City's stimulus website. While the grant information displayed has been updated to incorporate new grants awarded to the City, mathematical errors are still present. For example:

- The total amount displayed for formula grants, as of December 29, 2009, was \$27.54 million. When auditors computed the formula grants listed, the result was \$27.49 million, which is an error in excess of \$40,000.
- Auditors could not replicate the \$548k figure displayed for Food Assistance Grants. According to the December 10, 2009 ARRA Awarded Grants spreadsheet, the Food Assistance Grants should total \$556k, approximately \$8,000 more than what is listed on the City's stimulus website.

- There are errors in job calculations with inconsistent methodologies being used by the City to report this information.

Recommended Actions

This second audit alert provides an updated assessment of the City's control and governance environment and the first ARRA reporting period. As a result of our review and in addition to recommendations that have not been fully addressed from the initial alert, we offer the following recommendations to assist the City in monitoring ARRA funding:

- The ARRA Management Group should perform an all inclusive review of expenditures and jobs reported. This review should include action for ensuring city agencies accurately reported ARRA information and on time by reviewing Recovery.gov. Immediate action should be taken to ensure that the City is not listed on the federal Non-Reporters listing.
- The ARRA Management Group should ensure all Recovery Act funds have distinct funding accounts so they can be tracked separately and make sure it is able to accurately monitor all agencies expenditures through a single accounting system (PeopleSoft).
- City agencies should designate specific personnel responsible for reporting and ensure such persons view federal training webinars and review published federal reporting guidance.
- The ARRA Management Group should verify the accuracy of information presented on the City's ARRA website prior to display and ensure a consistent methodology is used by agencies to generate job projections in the ARRA Awarded Grants Spreadsheet.
- City agencies should ensure that documented procedures are in place for data review addressing data quality, completeness, accuracy and timely reporting.
- DIA should coordinate with the ARRA Management Group to ensure their ARRA webpage is easily accessible from the City's website and from DIA's homepage.
- DIA should design and finalize written policies and procedures for ARRA reporting which should include:
 - Job calculation methodology;
 - Expenditure reporting;
 - Documented review processes; and
 - City reporting requirements.

Next Steps

The Auditor's Office will continue to monitor the City's progress and as programs are funded, we will perform audits of the City's compliance with Recovery Act requirements.

Upon completion of audit testing, we will identify and report additional issues related to ARRA funding.

We thank the city personnel that we have worked with for their cooperation. We encourage all city personnel to continue their commitment to ensure the City and County of Denver complies with ARRA provisions and safeguards

Audit Services Division Contact

If you have any questions, please contact me at 720-913-5029.



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To quickly communicate significant audit issues or concerns about fraud, waste, or abuse which have come to the attention of the Division through an audit or otherwise which require immediate action or review by management.

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