



# City and County of Denver

201 West Colfax Avenue, Dept. 705 • Denver, Colorado 80202 • 720-913-5000 •  
Fax 720-913-5253 • [www.denvergov.org/auditor](http://www.denvergov.org/auditor)

*Dennis Gallagher*  
Auditor

June 22, 2009

Honorable Michael F. Bennet  
702 Hart Senate Office Building  
Washington DC, 20510

Dear Senator Bennet:

Ensuring that state and local governments have access to the resources they need to effectively monitor the spending of stimulus dollars in their jurisdictions is critical to the overall success of the American Recovery and Reinvestment Act. By providing needed resources state and local governments will better be able to enlist the oversight necessary to ensure spending is appropriate, accountable and within the guidelines established for such funds. Moreover, the transparency and accountability provided by this independent oversight will engender trust in the public that taxpayer dollars are being used as they should. That is why I urge you to support the amendment to the American Recovery and Reinvestment Act of 2009, S.1064.

As Denver's Independent Auditor I have developed and continue to develop plans to monitor the ARRA spending in Denver.

- Conducting a review of ARRA grant management governance and sample from actual ARRA grants once awarded.
- Monitoring current federal legislation, GAO reports, and state ARRA activity to remain effective and determine best practices.
- Assessing the capability of the City to receive and properly disperse any ARRA grant dollars.
- Working closely with the District Attorney's office to monitor ARRA activity for potential fraud.

Full and effective implementation of this plan will benefit from dedicated staff resources. However, as is the case with many local governments, the recession has caused significant budget cuts in our office. We have reduced our budget by over 7% and as our budget is almost entirely personnel, that means our staff resources are severely restricted. This will have an impact on our ability to fully implement our oversight plan. If we are able to access additional funding through this legislation we will be in a much better position to fully implement our plans; provide the critical oversight necessary in Denver; and ensure the public trust that indeed the stimulus funding in Denver is fully transparent and accountable.

To promote open, accountable, efficient, and effective government by performing impartial reviews and other audit services that provide objective and useful information to improve decision making by management and the people.

We will monitor and report on recommendations and progress towards their implementation.

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June 22, 2009

I have learned that the efforts we are undertaking in Denver are apparently groundbreaking among local and state government auditors but the ARRA is in itself groundbreaking, so our 'pioneering' efforts are appropriate. Moreover, they are necessary and critical to the overall success of the ARRA and may become a model for other auditors across the country. The resources this legislation will make available may be important to them as well.

Thank you for your time and consideration and for all you do for the people of Colorado and the nation.

Sincerely,

A handwritten signature in cursive script that reads "Dennis J. Gallagher". The signature is fluid and extends to the right with a long tail.

Dennis J. Gallagher  
Denver City Auditor

*Again Thanks  
for your consideration*



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*Dennis Gallagher*  
Auditor

June 22, 2009

Honorable Mark Udall  
317 Hart Senate Office Building  
Washington DC, 20510

Dear Senator Udall:

Ensuring that state and local governments have access to the resources they need to effectively monitor the spending of stimulus dollars in their jurisdictions is critical to the overall success of the American Recovery and Reinvestment Act. By providing needed resources state and local governments will better be able to enlist the oversight necessary to ensure spending is appropriate, accountable and within the guidelines established for such funds. Moreover, the transparency and accountability provided by this independent oversight will engender trust in the public that taxpayer dollars are being used as they should. That is why I urge you to support the amendment to the American Recovery and Reinvestment Act of 2009, S.1064.

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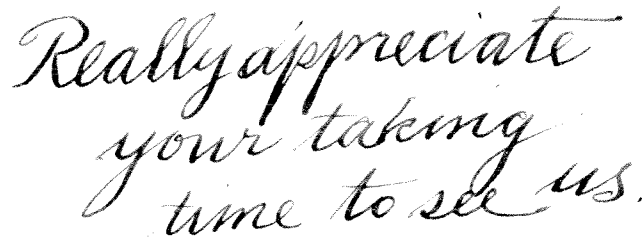
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Thank you for your time and consideration and for all you do for the people of Colorado and the nation.

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A handwritten signature in cursive script that reads "Dennis J. Gallagher". The signature is written in black ink and has a long, horizontal flourish extending to the right.

Dennis J. Gallagher  
Denver City Auditor

A handwritten note in cursive script that reads "Really appreciate your taking time to see us." The text is written in black ink and is positioned in the lower right quadrant of the page.