

City and County of Denver
Corrective Action Plan and Summary Schedule of Prior Audit Findings
Year Ended December 31, 2017

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Finding and Corrective Action Plan

2017-001 Finding: Denver International Airport - Accounts Receivable

Status: Corrective action in progress.

Condition: During the 2017 audit of accounts receivable, there were instances of misapplication of payments received to accounts receivable and liabilities resulting in a gross up of the statement of net position. When viewed in the aggregate, the issues detailed below are indicative of a larger internal control issue. The following instances were observed during the audit:

- 1) City fuel tax payments related to 2016 for approximately \$2.5 million were recorded as revenue in 2017. Revenue in the current year is overstated by this amount.
- 2) Fuel tax payments for approximately \$1.9 million received from the State of Colorado were incorrectly recorded as an unearned liability at year end, rather than as 2017 revenue. After Airport accounting attempted to correct the issue, the adjustment was posted to reduce accounts receivable rather than reduce unapplied payments and record revenue. Revenue and receivables are understated by \$1.9 million.
- 3) An advanced rental payment of \$4.2 million was received from an airline relating to 2018 rents, but the payment was recorded as a reduction to unrelated receivables rather than as an advanced rent payment for subsequent year rents. Receivables are understated by \$4.2 million.
- 4) A \$1.7 million receivable for catering revenue was recorded at year end. \$1.7 million of advance payments were received and recorded as an unearned liability. Rather than relieve the liability, the Airport recorded a receivable. The Airport's liability and receivable are overstated by \$1.7 million.
- 5) A credit was posted as a reduction to the landing fees receivable in anticipation of the impact of the annual year-end rates and charges true-up calculation, leaving an estimated remaining receivable from the airlines at year end. When the rates and charges true-up calculation was recorded, the entire amount was recorded as a liability rather than reducing the remaining receivable for approximately \$6 million.

Corrective Action: We agree with the finding. As part of the transition to the new general ledger system, the Airport accounts receivable and cash receipt functions were significantly different with the new system. Due to these differences, many of the prior processes had to be readjusted for the functionality of the new system. In addition, as a result of these changes, there have been some delays in the cash receipt payment applications and reconciliations. The Airport has established monthly reconciliations of the general ledger accounts receivables and related accounts.

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Additionally, the Airport has started applying cash receipts against outstanding invoices and is projected to have this completed by July 31, 2018. Finally, due to the nature of the industry, typically customer cash receipt payments are received prior to the generation of the billing and the Airport is establishing processes to mitigate this natural issue and it is expected to be implemented by August 31, 2018.

Person(s) Responsible for Implementation: Michael Biel, Senior Vice President of Financial Management and Richard Van Hess, Senior Manager of Accounting

Implementation Date: July 31, 2018 and August 31, 2018

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2017-002 Finding: Denver International Airport - Accounting for Grant Revenue

Status: Corrective action in progress.

Condition: The Airport under-reported federal grant revenue as revenue was not being recognized upon recognition of incurred costs associated with the federal programs in 2016 and 2017.

Corrective Action: We agree with the finding. The Airport adjusted grant revenue to reflect expenses incurred, however the Airport still takes the position to report only the requested for reimbursement rather than total actual expenditures incurred, based on determination of allowability by the Federal Agency. This determination was based on GASB Statement No. 33 definition of eligibility requirements for reimbursements as "...incurred allowable costs under the applicable program." As it relates to the federal programs in question, allowable costs are typically determined by the provider when the reimbursement request have been approved. The Airport is seeking guidance from the federal agencies on the determination on when an expenditure is considered allowable, since industry wide there is a disparity. The Airport has found that there are conflicting audit opinions across the industry and has taken the conservative approach in recording grant revenue.

Person(s) Responsible for Implementation: Michael Biel, Senior Vice President of Financial Management

Implementation Date: November 31, 2018

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2017-003 Finding: Capital Assets

Status: Corrective action in progress.

Condition: Several issues were noted relating to capital assets including:

- During fiscal year 2017, the City implemented a new ERP system called “Workday.” Due to this implementation the City revised its method of compiling documentation, and the City had difficulty in providing detailed populations, especially for construction in process (CIP), which resulted in us expanding our additions and disposals testing to specifically include identified assets that were added or disposed of during the fiscal year. We discovered errors in the recognition of additions and disposals for certain assets. While these errors were not material, we noted cutoff issues where assets were placed in service in an earlier period but not included in capital assets until the current period or disposed of in an earlier period and not removed from the system until the current year. We also noted assets that were erroneously deleted from the system, prior to the conversion to the Workday system, while the assets were still in service.
- Approximately \$6.6M of project costs that should have been expensed remained in the construction-in-progress (CIP) balances at year-end and as a result overstated the project balance.
- Project costs remained in construction-in-progress at the end of the prior year that should have been expensed. These costs were expensed in the current year.
- Clerical errors were noted where costs transferred out of CIP were not properly registered within Workday and where agencies did not timely report their CIP activities in Workday prior to closing the capital asset “book”. This necessitated manual entries to be performed to record the activity. While these issues did not result in material errors or audit adjustments, they do show a need to strengthen controls.
- Approximately \$1.8M of project costs were improperly expensed out of CIP.

Corrective Action: We agree with the finding. The implementation of Workday during 2017 created some challenges as it significantly altered the business process of accounting for capital assets and capital projects. In the past, the City has utilized a very manual approach to tracking and monitoring capital assets and capital asset project costs. The new process is more automated in Workday, which the City believes will ultimately help strengthen and improve the reporting process. We will continue to look at the changes in the process over capital assets due to the conversion and work to increase the efficiency and effectiveness of data provided as well as evaluate if additional controls are necessary.

Person(s) Responsible for Implementation: Shanna Tohill, Manager of Financial Reporting and Jessica Chandler, Manager of Accounting

Implementation Date: April 1, 2019

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Finding and Corrective Action Plan

2017-004 Finding: Schedule of Expenditures of Federal Awards Preparation

Status: Corrective action in progress.

Condition: **A)** Federal expenditure amounts reported by Denver International Airport related to the Airport Improvement Program failed to include expenditures that had not been requested for reimbursement. **B)** Federal expenditure amounts reported by the Department of Public Health & Environment included estimated expenditures based on unbilled subrecipient contracts.

Corrective Action: We agree with the finding. **A)** The Airport understands the City reports on an accrual basis for the SEFA and we are happy to align with the rest of the city for the 2016/2017 period, however, the Airport still takes the position to report only the requested for reimbursement rather than total actual expenditures incurred, based on determination of allowability by the Federal Agency. The Airport has found that there are conflicting audit opinions across the industry and has taken the conservative approach of recording federal expenditures on the SEFA. In addition, the Airport has spoken with the FAA who has indicated that there is unclear guidance but DEN's grants are reviewed from a cash basis. The Airport is working with the FAA to receive written guidance that will be used to guide reporting from this point forward. **B)** The Denver Office of HIV Resources (DOHR) has begun a detailed review of existing policies and procedures and has identified area for improvement. DOHR staff, in conjunction with the Controller's Office staff, will review documentation requirements, meet to create and/or update policies, procedures and processes to ensure a more streamlined approach to complying with this requirement. Requirements will include supporting documentation submission by subrecipients at the time of request for reimbursement, electronic tracking system for tracking reimbursement requests, tracking of administrative costs, and more detailed reimbursement requests showing allocation summaries.

The contracting and reimbursement management weaknesses have already improved by discontinuing the use of a third-party vendor for subrecipient contracting and reimbursement. These processes were brought in-house via DOHR and the Controller's Office in 2017.

Person(s) Responsible for Implementation: **A)** Michael Biel, Senior Vice President of Financial Management, and **B)** Beau J. Mitts, Program Manager, HIV Resources, and Anne Bygrave, Fiscal Administrator, Controller's Office

Implementation Date: April 1, 2019

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Finding and Corrective Action Plan

2017-005 **CFDA No. 93.558 – TANF Cluster**

Department of Health and Human Services, Award Number - None Provided, Award Year 2017
Passed-through Colorado Department of Human Services

Finding: Eligibility, Reporting and Special Tests and Provisions – Sanctions

Status: Corrective action in progress.

Condition: Denver Department of Human Services (DDHS) is required to investigate and verify information on applications and redeterminations, as part of determining eligibility. DDHS is also required to process applications and redeterminations for benefits timely and ensure that benefits are only issued for periods of eligibility. Information obtained from clients should be input into Colorado Benefit Management System (CBMS) and agree to supporting documentation included in the case file for accurate reporting of information to the state for the processing of benefits. In addition, DDHS is required to comply with Code of Colorado Regulations (CCR) section 3.608.4 regarding assessing noncompliance on cases. The following issues were noted in the 60 cases tested:

1. Five instances in which documentation of the initial eligibility interview or redetermination of eligibility interview could not be provided (\$8,328)
2. Three instances in which documentation of the Initial Assessment for all work eligible individuals could not be provided (questioned costs included below)
3. Four instances in which either the Initial Assessment or Colorado Works Individualized Plan were not completed timely (\$0)
4. Fourteen instances in which there was no documentation a Colorado Works Individualized Plan was completed for all work eligible individuals on the case (\$22,143)
5. Thirteen instances in which there was no documentation that the participant was in compliance with requirements of his or her Colorado Works Individualized Plan (\$16,743)
6. One instance in which a participant indicated they were a convicted felon on an application and no follow up was noted (questioned costs could not be determined)
7. Six instances in which payments were made incorrectly (\$15,375)
8. Three instances in which documentation that children between the ages of 16-18 were attending school could not be provided (questioned costs could not be determined)
9. Twenty-eight instances in which there was inaccuracy of information between case file and CBMS (\$0)
10. Ten instances in which DDHS did not properly assess noncompliance on case in accordance with CCR code 3.608.4 (questioned costs cannot be determined)

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Corrective Action: We agree with the finding. Denver Human Services has begun work with CDHS to develop strategies related to participant engagement. We are in the process of finalizing both short-term and long-term goals which are being developed to improve timely engagement and data entry. Additionally, we are partnering with the City PEAK team to develop best practices using the Behavioral Insights model, focusing on communication and early engagement with our participants.

DHS will continue to conduct case reviews monthly on all staff, partnering with our internal QI team to complete re-reviews and targeted reviews. In 2018, case management has been the primary focus for these reviews. We will continue to review and evaluate training on both eligibility and case management based on review and re-review data. Lastly, we are working with the state Office of Information Technology (OIT) to review the technical design document for the case comment template which is scheduled for implementation in CBMS in April 2018. We believe this change will result in improvement in case documentation and case review scores.

Person(s) Responsible for Implementation: Camille Whisler, Administrator II and Andie Garnand, Deputy Division Director, DDHS

Implementation Date: July 31, 2018

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Finding and Corrective Action Plan

2017-006 **CFDA No. 93.914 - HIV Emergency Relief Project Grants**
Department of Health and Human Services, Award Number - 2 H89HA00027-23-00, Award Year 2016
Department of Health and Human Services, Award Number - 2 H89HA00027-24-00, Award Year 2017

Finding: Allowable Activities and Allowable Costs

Status: Corrective action in progress.

Condition: Ten of the twenty-five expenditures selected for testing did not have adequate documentation initially included with the support provided. Significant explanation and assistance was required from the Grant Administrator & Fiscal Officer and Fiscal Administrator to determine the nature of the service provided, the purpose of the expenditure and determination of the allocation of expenditure that was applied against the federal award.

Corrective Action: We agree with the finding. The Denver Office of HIV Resources (DOHR) has begun a detailed review of existing policies and procedures and has identified area for improvement. DOHR staff, in conjunction with the Controller's Office staff, will review documentation requirements, meet to create and/or update policies, procedures and processes to ensure a more streamlined approach to complying with this requirement. Requirements will include supporting documentation submission by subrecipients at the time of request for reimbursement, electronic tracking system for tracking reimbursement requests, tracking of administrative costs, and more detailed reimbursement requests showing allocation summaries.

Person(s) Responsible for Implementation: Beau J. Mitts, Program Manager, HIV Resources

Implementation Date: January 1, 2019

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Finding and Corrective Action Plan

2017-007 **CFDA No. 93.914 - HIV Emergency Relief Project Grants**
Department of Health and Human Services, Award Number - 2 H89HA00027-23-00, Award Year 2016
Department of Health and Human Services, Award Number - 2 H89HA00027-24-00, Award Year 2017

Finding: Cash Management

Status: Corrective action in progress.

Condition: Of the \$1,698,465 cash reimbursement requests selected for testing, approximately \$1 million of actual expenditures were not paid by the Department or third-party contractor until after the funds were received from the Federal awarding agency. In addition, the Department did not have written policies in place for cash management.

Corrective Action: We agree with the finding. The Denver Office of HIV Resources (DOHR) has begun a detailed review of existing policies and procedures and has identified area for improvement. DOHR staff, in conjunction with the Controller's Office staff, will review documentation requirements, meet to create and/or update policies, procedures and processes to ensure a more streamlined approach to complying with this requirement. Requirements will include supporting documentation submission by subrecipients at the time of request for reimbursement, electronic tracking system for tracking reimbursement requests, tracking of administrative costs, and more detailed reimbursement requests showing allocation summaries.

The contracting and reimbursement management weaknesses have already improved by discontinuing the use of a third-party vendor for subrecipient contracting and reimbursement. These processes were brought in-house via DOHR and the Controller's Office in 2017.

Person(s) Responsible for Implementation: Beau J. Mitts, Program Manager, HIV Resources

Implementation Date: January 1, 2019

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Finding and Corrective Action Plan

2017-008 **CFDA No. 93.914 - HIV Emergency Relief Project Grants**
Department of Health and Human Services, Award Number - 2 H89HA00027-23-00, Award Year 2016
Department of Health and Human Services, Award Number - 2 H89HA00027-24-00, Award Year 2017

Finding: Level of Effort

Status: Corrective action in progress.

Condition: DOHR staff has begun a review of the HIV services landscape in the Denver Transitional Grant Area (TGA) to review and identify all non-federal funding sources for Ryan White eligible services. DOHR staff, in conjunction with Controller’s Office staff, will develop a policy and procedure to determine all non-federal expenditures to report the “maintenance of effort” to the Health Resources and Services Administration (HRSA) as one of the Ryan White Part A reporting requirements. Revising the Maintenance of Effort (MOE) methodology will be undertaken in two phases: 1) to improve the current methodology for this year’s grant application by ensuring the DHHA estimate includes only services to people living with HIV, and 2) to ensure the addition of all relevant non-federal funding sources for next year’s grant application.

Corrective Action: We agree with the finding. DOHR staff has begun a review of the HIV services landscape in the Denver Transitional Grant Area (TGA) to review and identify all non-federal funding sources for Ryan White eligible services. DOHR staff, in conjunction with Controller’s Office staff, will develop a policy and procedure to determine all non-federal expenditures to report the “maintenance of effort” to the Health Resources and Services Administration (HRSA) as one of the Ryan White Part A reporting requirements. Revising the Maintenance of Effort (MOE) methodology will be undertaken in two phases: 1) to improve the current methodology for this year’s grant application by ensuring the DHHA estimate includes only services to people living with HIV, and 2) to ensure the addition of all relevant non-federal funding sources for next year’s grant application.

Person(s) Responsible for Implementation: Beau J. Mitts, Program Manager, HIV Resources

Implementation Date: Phase 1: September 1, 2018 and Phase 2: September 1, 2019

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Finding and Corrective Action Plan

2017-009 **CFDA No. 93.914 - HIV Emergency Relief Project Grants**
Department of Health and Human Services, Award Number - 2 H89HA00027-23-00, Award Year 2016
Department of Health and Human Services, Award Number - 2 H89HA00027-24-00, Award Year 2017

Finding: Earmarking

Status: Corrective action in progress.

Condition: The Denver Office of HIV Resources (DOHR) has begun a detailed review of existing policies and procedures and has identified area for improvement. DOHR staff, in conjunction with the Controller's Office staff, will review documentation requirements, meet to create and/or update policies, procedures and processes to ensure a more streamlined approach to complying with this requirement. Requirements will include supporting documentation submission by subrecipients at the time of request for reimbursement, electronic tracking system for tracking reimbursement requests, tracking of administrative costs, and more detailed reimbursement requests showing allocation summaries.

Corrective Action: We agree with the finding. The Denver Office of HIV Resources (DOHR) has begun a detailed review of existing policies and procedures and has identified area for improvement. DOHR staff, in conjunction with the Controller's Office staff, will review documentation requirements, meet to create and/or update policies, procedures and processes to ensure a more streamlined approach to complying with this requirement. Requirements will include supporting documentation submission by subrecipients at the time of request for reimbursement, electronic tracking system for tracking reimbursement requests, tracking of administrative costs, and more detailed reimbursement requests showing allocation summaries.

Person(s) Responsible for Implementation: Beau J. Mitts, Program Manager, HIV Resources

Implementation Date: January 1, 2019

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Summary of Finding

2016-001 Finding: Denver International Airport (DEN) - Cash Management - The City and County of Denver and the Airport have separate and partially integrated financial systems; CCD uses PS and the Airport employs AMS. AMS is considered the Airport's financial book of record. The CCD Controller's Office performs a monthly reconciliation of the PS cash accounts to the respective bank statements. Accordingly, CCD's PS system is considered the book of record for Airport cash.

During the audit, it was discovered that the Airport was not properly recording cash wires received. Identification of the cash amounts recorded in the Airport's general ledger did not reconcile to the cash balances maintained and recorded on the City Treasury's general ledger throughout 2016. Cash recorded in the Airport's ledger was approximately \$1.3 million higher than the City Treasury's balance.

Status: Corrective action complete. Although AMS was DEN's System Of Record (SOR), the City and County of Denver (CCD) managed cash and investments on the airport's behalf within PeopleSoft (the City's SOR). This created complexities that consistently resulted in variances due to timing differences between the two systems.

During FY2017, DEN and CCD collectively moved to a common SOR, Workday. Prior to go-live, pooled cash, maintained by CCD, was reconciled between AMS and PeopleSoft to ensure both were in agreement. At conversion in August 2017, no variance existed, and by the nature of the common system, no variance existed at year-end FY2017.

As it relates to incoming wires, since DEN and CCD are both utilizing a common SOR, eliminating the risk of inconsistent treatment between the two systems. As such, this issue has been mitigated as well.

2016-002 Finding: Denver International Airport - Financial Reporting - During the 2016 audit, a number of variances between account balances and supporting documentation provided were identified. In the aggregate, the variances identified below could be indicative of a larger internal control issue. The following conditions were noted:

1. Recorded Audit Adjustments:

- Deferred loss on refunding on 2016A Bond transaction was not recorded properly (\$3.0 million)
- Adjustment to vouchers payable in the amount of (\$0.1 million)
- Elimination of 2015 airline credit true-ups that were not properly reversed (\$4.6 million)
- Entry to correct duplication of accrued interest receivable/payable associated with the interest rate swaps (\$2.6 million)

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2. Passed Audit Adjustments:

- Entry to correct overstatement of disposal of assets (\$0.8 million)
- Entry to correct over-capitalization of interest (\$2.5 million)
- Entry to address unreconciled accounts receivable balance (\$1.5 million)
- Entry to reclassify Build America Bond rebate (\$1.4 million)

3. Other items not resulting in recorded or passed audit adjustments:

- Investment accounts appeared to carry a negative balance at year-end due to lack of recording monthly revenue allocations
- Reclassification between long-term and short-term solar notes receivable was not performed
- Bond interest payable per bond issuance did not recalculate properly
- Adjustment for arbitrage liability was not made at year-end

Status: Corrective action complete. With the conversion to Workday, DEN's financial procedures changed and needed to be updated. Since Workday is a common SOR between DEN and CCD, DEN now follows many of the same procedures as adopted by CCD. DEN has always followed the City Fiscal Accountability Rules, but now also utilizes CCD's job aids as procedural documents for Workday transactions. Additionally, since going live, DEN has been drafting, implementing, and modifying sets of procedures for transactions and circumstances unique to DEN. These documents will continue to evolve throughout the first full year of Workday operation.

As it relates to a more robust transactional review process, Workday requires a second level of approval by the CCD Controller's Office. AMS required one approval for manual journals.

2016-003 Finding: Single Audit Report - Schedule of Expenditures of Federal Awards Preparation - A) Federal expenditure amounts reported by the Department of Public Works related to the Highway Planning and Construction Cluster had not been reconciled to the general ledger and were found to be inaccurate. **B)** Federal expenditure amounts reported by Denver International Airport related to the Airport Improvement Program failed to include expenditures that had not been requested for reimbursement.

Status: **A)** Corrective action complete. The Department of Public Works hired a Grant Manager who is experienced in reconciling the federal award expenditures to the general ledger. The Grant Manager will continue to create written procedures for conducting monthly reconciliations to the general ledger including the development of a reconciliation template. The design of the template will incorporate the reconciliation between the Excel spreadsheet and the general ledger. This will ensure the spreadsheet accuracy until the accounting division moves away from utilizing the spreadsheet. **B)** Corrective action in progress. See current year finding at 2017-004. The Airport took the position to report only the requested for reimbursement rather than total actual expenditures incurred, based on determination of allowability by the Federal Agency. The Airport has taken the conservative approach of recording federal expenditures on the SEFA. In addition, the Airport has spoken with the FAA who has indicated that DEN's grants are reviewed from a cash basis. The Airport is working with the FAA to receive written guidance that will be used to guide reporting from this point forward.

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2016-004	<p>Finding: SNAP Cluster - Special Tests and Provisions - EBT Card Security - The EBT destruction logs were not initialed by the EBT Supervisor, as required by DDHS policy, for 13 of the 25 days tested.</p> <p>Status: Corrective action complete. DDHS revised the policy regarding EBT destruction logs to align with state rule and no longer requires a supervisor signature. The updated policy was be posted to allow all supervisors and staff to follow the same procedure.</p>
2016-005	<p>Finding: TANF Cluster - Reporting - DDHS is responsible for ensuring that all TANF cases selected by the Colorado Department of Human Services (CDHS) for Work Verification Rate review are properly reviewed in accordance with CDHS Agency Letter TCW-07-05-P and TCW-10-05-P. Twenty-four instances were identified in which there was no documentation that the client was participating in an eligible work activity. (\$42,466)</p> <p>Status: Corrective action in progress. See current year finding at 2017-005. Denver Human Services has begun work with CDHS to develop strategies related to participant engagement. We are in the process of finalizing both short-term and long-term goals which are being developed to improve timely engagement and data entry. Additionally, we are partnering with the City PEAK team to develop best practices using the Behavioral Insights model, focusing on communication and early engagement with our participants.</p> <p>DHS will continue to conduct case reviews monthly on all staff, partnering with our internal QI team to complete re-reviews and targeted reviews. In 2018, case management has been the primary focus for these reviews. We will continue to review and evaluate training on both eligibility and case management based on review and re-review data. Lastly, we are working with the state Office of Information Technology (OIT) to review the technical design document for the case comment template which is scheduled for implementation in CBMS in April 2018. We believe this change will result in improvement in case documentation and case review scores.</p>
2016-005 2015-004 2014-007 2013-004	<p>Finding: TANF Cluster - Eligibility - Case reviews did not identify and resolve issues noted. In addition, lack of communication between DDHS and the Office of Economic Development (OED) resulted in clients not being successfully transitioned between eligibility and workforce teams. We recommend that DDHS continue striving for 100% completion and timeliness related to case reviews. This could be accomplished through the establishment of specific days each month for supervisor completion of required case review days and monitoring of results within the Work Management System. In addition, with the changes in the structure related to the OED portion of the program, we recommend that DDHS add specific compliance and oversight requirements into the contract with the new third-party administrator. Finally, we recommend that DDHS streamline the intake interview and workforce assessment into back to back appointments rather than requiring the client to come to the office on multiple visits.</p>

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Status: Corrective action in progress. See current year finding at 2017-005. Denver Human Services has begun work with CDHS to develop strategies related to participant engagement. We are in the process of finalizing both short-term and long-term goals which are being developed to improve timely engagement and data entry. Additionally, we are partnering with the City PEAK team to develop best practices using the Behavioral Insights model, focusing on communication and early engagement with our participants.

DHS will continue to conduct case reviews monthly on all staff, partnering with our internal QI team to complete re-reviews and targeted reviews. In 2018, case management has been the primary focus for these reviews. We will continue to review and evaluate training on both eligibility and case management based on review and re-review data. Lastly, we are working with the state Office of Information Technology (OIT) to review the technical design document for the case comment template which is scheduled for implementation in CBMS in April 2018. We believe this change will result in improvement in case documentation and case review scores.

2016-005 Finding: TANF - Special Tests and Provisions -Penalty for Failure to Comply with Work
2015-005 Verification Plan - Eight instances in which the case reviews were not completed timely in
2014-008 compliance with county and state policies. We recommend that DDHS continue to monitor case
2013-005 reviews on a weekly and monthly basis prior to month-end to ensure that the review of all cases
 selected for Work Participation Rate review occurs timely.

Status: Corrective action complete. Denver Human Services began work with CDHS to develop strategies related to participant engagement. We established both short-term and long-term goals which were developed to improve timely engagement and data entry. Additionally, we partnered with the City PEAK team to develop best practices using the Behavioral Insights model, focusing on communication and early engagement with our participants.

DHS has continued to conduct case reviews monthly on all staff, partnering with our internal QI team to complete re-reviews and targeted reviews. In 2018, case management has been the primary focus for these reviews. We will continue to review and evaluate training on both eligibility and case management based on review and re-review data. Lastly, we worked with the state Office of Information Technology (OIT) to review the technical design document for the case comment template and believe this change has resulted in improvement in case documentation and case review scores.