

DENNIS J. GALLAGHER, AUDITOR

MICHAEL S. CLARK, CPA, DIRECTOR OF INTERNAL AUDIT

**INTERNAL AUDIT DIVISION
2006 AND 2007
ANNUAL AUDIT PLAN**



**Office of the Auditor
City and County of Denver**

**INTERNAL AUDIT DIVISION
OFFICE OF THE AUDITOR
CITY AND COUNTY OF DENVER**

2006 AND 2007 ANNUAL AUDIT PLAN

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I. Introduction

The Internal Audit Division recognizes that an overall audit strategy and plan is important to meet the goals and objectives of the division as they contribute to the mission of the Office of the Auditor. The division also agrees with professional standards developed by the Institute of Internal Auditors, which recognize that an annual audit plan and work schedule benefits the organization by:

- Establishing what agencies, contracts, or other areas will be prioritized for audits on an annual basis.
- Permitting an efficient allocation of limited resources.
- Providing a flexible basis for managing audit personnel.
- Projecting an estimated timetable for initiating and completing audits for the year.
- Eliminating the potential for overlapping audits within the division and with other audit organizations.
- Providing an identifiable basis for the role of the Internal Audit Division and justification for obtaining budgetary funds and approval.

Audits to perform are selected using an approach based upon an assessment of risk. We apply our accumulated knowledge of auditee operations and internal controls from past audits to identify audits of high priority in the annual plan.

Risk assessment is a process used to assign a number, or score, to potential audits based upon specific risk factors related to an entity's operations, internal controls, and estimated liability to the City and County of Denver. Examples of risk factors used to formulate the audit plan include dollar amounts of revenue, complexity of operations, quality of internal controls, time since last audit, and management accountability. The complete list of risk factors and the assessment process are described further in this document.

The development of an annual audit plan using risk assessment as an integral component is a dynamic process. Throughout the year the division's audit staff has the opportunity to obtain current information about agencies and contractors for use in the risk assessment process. The risk factors and scoring process are annually reviewed and refined as needed. The risk assessment process is applied to potential audits such as contracts, specific financial statement accounts, transaction cycles, grants, business processes, programs or other areas deemed necessary.

II. Principles for Audit Plan Development

In order to provide practical guidance and an authoritative framework for the development of this annual audit plan, the following basic principles are recognized and observed:

- In the audit plan, consideration is given the unique interests and responsibilities of the Auditor as an elected official of the City and the need to incorporate a risk factor that, when applied to a particular audit, would supersede proposed audits with higher risk scores.
- The approach to developing an annual audit plan recognizes the fact that audit resources of personnel and dollars are limited, thus prohibiting one hundred percent audit coverage each year. This limiting factor is inherent in the concept of utilizing risk assessment to help prioritize audits.
- The audit plan gives consideration to work performed by other auditors.
- The audit plan gives consideration of those audits which may be mandated by grant provisions or City statute, such as in the case of the petty cash audit.
- The risk assessment criteria used in the ranking of the audit universe places an emphasis on perceived or actual knowledge of the auditee's system of internal controls. Consideration was also given to the internal controls and management accountability of the City agencies responsible for administering and enforcing contract provisions for revenue contracts.
- The audit plan has been developed with an awareness that there are inherent risks and limitations associated with any method or system of prioritizing audits. The risk factors and scoring process are periodically evaluated and modified, if necessary, in order to improve the audit plan.
- At present, the risk assessment factors used in selecting annual audits are designed in conjunction with the objectives of auditing City agencies, business' processes, and revenue contracts. In general, audits of City agencies entail the evaluation of internal controls and the propriety of financial statement assertions; business' process reviews include performance aspects related to operational efficiency and effectiveness; while the objectives of auditing revenue contracts are focused on compliance with contractual requirements.

III. Audit Universe

The first step leading to development of the audit plan is to establish an audit universe representing the total population of potential audits with similar characteristics. The primary audit universe includes City agencies, revenue contracts, performance audits, and certain other projects or audits. The revenue contracts were separated between those connected with Denver International Airport and those monitored by other City agencies, primarily General Services and Parks and Recreation. Other potential audit segments of the universe such as business processes, expense contracts, or functional areas that may cross over operational units are also recognized. Examples of these other segments are:

- Organizational units within an agency such as a division or a department;
- Transaction cycles or items common “horizontally” across a significant section of the universe, such as payroll, contract compliance issues, personal service contracts, grants, etc.
- Individual financial statement accounts such as capital assets or leave liability;
- Performance or operational audits;
- Fraud and defalcation audits.

In the final analysis, the risk assessment factors were applied to all major fund/orgs. within City agencies, revenue contracts associated with Denver International Airport, revenue and management contracts monitored by City agencies other than DIA, and other audit segments or projects.

IV. Audit Prioritization and Selection

The *objective* of the process of risk assessment is to identify and prioritize audits posing the greatest potential risk and liability to the City. This process provides a tool to assign available audit personnel to perform audits for the purpose of reducing the risk and liability exposure to the City. In order to obtain a priority listing of potential audits, a risk-assessment approach is used to rank each of the potential audits in the universe.

The individual *risk factors* used to evaluate the audits were originally selected from almost one hundred possibilities offered through professional literature and other governmental audit plans reviewed. Eleven risk factors, explained on pages 6 through 9, were selected on the basis of relevance with respect to the nature and objectives of our audits and the political and reporting environment in which we operate. Additional guidelines presented on pages 11 and 12, assist in the risk evaluation process.

For each of the risk factors, members of the audit staff evaluated the associated risk and ranked them in one of five possible risk levels, with the first level assigning little significance (i.e., a very low exposure) to the fifth level assigning the highest level of risk (i.e., a very high exposure). In situations where we had little or no specific knowledge of a particular risk factor, we assigned a neutral rating of five. In the case of revenue contracts where risk factors may be affected by both the contractor and one or more City agencies, the evaluators judgmentally weighed the risk factor in relationship to each parties' level of responsibility.

The process attempts to account for the relative measure of importance between each of the risk factors and the resultant impact on the overall risk score for each audit by weighting each risk factor. A "weighting" factor was derived by having evaluators perform a comparison of each specific risk factor with all the other risk factors on a "more important than" basis.* The combined evaluators' "pair-wise comparison" worksheet and resultant weight factor is presented on page 14. The effect of the weight factor is evident in the sample *Risk Calculation Worksheet* on page 5.

For each potential audit or segment within the audit universe a "risk calculation worksheet" was prepared to calculate a total risk score, see example illustrated on page 5 (**e.g., Election Commission – Election Process**). The potential audits were ranked based upon highest to lowest total risk scores thereby producing an audit priority listing. Accordingly, the audit universe and segments were combined to generate the overall Audit Universe List with scores presented on pages 15 through 22.

* The individual evaluators' "pair-wise comparisons" were combined to give a comprehensive ranking of the most important risk factors which result in a related weight factor for each of the risk factors. For example, referring to page 14, the evaluators, as a whole, considered the Quality of Internal Control System to be the most critical risk factor resulting in a weight factor of 16.9, while Age of Operations was determined to be less critical than any other risk factor as evidenced by a weight factor of 3.6.

IV. Audit Prioritization and Selection - continued

The risk factors chosen for evaluation purposes are as listed within this sample Risk Calculation Worksheet:

Sample Risk Calculation Worksheet - (Election Commission – Election Process)			
Risk Factor(s)	Weight*	Risk Level Points*	Risk Score*
1. Size of Unit:			
1.1 Total Value of Assets		—	
1.2 Total Annual Revenues and Expenditures/Expenses		—	
1.3 Average Outstanding Balance of A.R. or A.P.		—	
1.4 Number of Locations, Contracts or Units		2.25	
Total	15.1	2.25	33.975
2. Liquidity and Negotiability	13.8	—	0.00
3. Compliance with Regulations	12.0	9	108.000
4. Public Exposure	4.9	9	44.100
5. Complexity of Transactions	8.4	7	58.800
6. Management Accountability	12.4	3	37.200
7. Quality of Internal Control System	16.9	5	84.500
8. Age of Program or Operation	3.6	5	18.000
9. Time Expired Since Last Audit	8.9	5	44.500
10. Management Experience	4.0	5	20.000
Risk Assessment Total	100.0		449.075
(or)			
Management Override	100.0		

Type of Change for Plan Year: <u>2005</u> <input type="checkbox"/> New Name or Program <input type="checkbox"/> Risk Score Changes <input type="checkbox"/> Name Change: New Name: _____ Old Name: _____ <input type="checkbox"/> Delete from Audit Universe Risk Analysis Results	Completed By: JF
	Date Prepared: 3/15/05
	Reviewed By/Date: DW 3/16/05
	Approved By/Date: DW 3/16/05
	Universe Updated By: MR

Date Entered: 5/4/05

*Refer to shaded data in this plan for source of this information. (See pages 6-9, 11 and 12.)

Guidelines for Completing Risk Calculation Worksheet

1. Size of Unit.	Risk Level
1.1 Total Value of Assets.	
None.	0.00
Less than \$500,000.	.75
More than \$500,000 to \$5,000,000.	1.25
Greater than \$5,000,000 to \$25,000,000.	1.75
In excess of \$25,000,000.	2.25
1.2 Total Annual Revenues and/or Expenditures/Expenses.	
None.	0.00
Less than \$5,000,000	.75
More than \$5,000,000 to \$20,000,000.	1.25
Greater than \$20,000,000 to \$50,000,000.	1.75
In excess of \$50,000,000.	2.25
1.3 Average Outstanding Balance of Accounts Receivable or Payable.	
None.	0.00
Less than \$100,000.	.75
More than \$100,000 to \$250,000.	1.25
Greater than \$250,000 to \$1,000,000.	1.75
In excess of \$1,000,000.	2.25
1.4 Number of Locations, Contracts or Units.	
None.	0.00
One or two locations or units.	.75
Three to five separate locations or units.	1.25
Six to ten separate locations or units.	1.75
Eleven or more separate locations or units.	2.25
<hr/>	
Sub-total of Points for Size of Unit:	<hr/> 2.25

2. Liquidity and Negotiability - a measure of the exposure to potential loss or embarrassment due to the cash nature of transactions, or the ease or difficulty of assets within scope of audit being converted to cash.

Type of Transactions and Assets:	Risk Level
None.	0
Minimal amounts of cash transactions or assets are difficult to convert to cash.	3
Moderate amounts of cash transactions or assets are easy to convert to cash.	5
Nature of operation is primarily cash or assets are very easy to convert to cash.	7
Cash.	9

3. Compliance with Regulations - a measure of exposure to loss, embarrassment, or regulatory sanction due to complexity and volume of regulations, or penalties for noncompliance.

Regulations:	Risk Level
None.	0
Few regulations and little risk of noncompliance.	3
Either substantial regulations or penalties.	5
Substantial volume of regulations with substantial penalty.	7
Heavily regulated with serious ramifications for noncompliance.	9

4. Public Exposure - a measure of exposure to loss or embarrassment caused by the level of visibility and/or public interest in conjunction with financial exposure.

Level of Visibility:	Risk Level
No media exposure risk, very low visibility, and no financial risk.	0
The nature of operations have some public interest, low visibility, and little financial risk.	3
Operations with high public interest, medium visibility, and some financial risk.	5
Operations with strong public interest, significant financial risk, and high visibility.	7
High visibility operation, intense public interest, and material financial risk.	9

5. Complexity of Transactions - a measure of the exposure to loss or embarrassment due to the nature and process of recording transactions and maintaining account balances.

Level of Complexity:	Risk Level
None.	0
Transaction recording and account balance maintenance is simple and routine.	3
Transaction recording and account balance maintenance are moderately simple and require limited judgement.	5
Transaction recording and account balance maintenance is fairly complex in nature and require some professional accounting judgment.	7
Transaction recording and account balance maintenance is very complex in nature and require significant professional judgment and expertise.	9

6. Management Accountability - a measure of how exposure to loss or embarrassment has been mitigated by auditee's level of receptiveness and implementing previous recommendations.

Level of Accountability:	Risk Level
Management is receptive and has implemented past recommendations.	0
Management is moderately receptive and implements some recommendations.	3
Management avoids recognition and implementation of recommendations.	5
Management only recognizes and implements recommendations as a result of pressure from external sources.	7
Management exhibits a lack of receptiveness and responsibility to implement recommendations.	9

7. Quality of Internal Control System - a measure of how exposure to loss or embarrassment has been mitigated by good internal controls.

Internal Controls:	Risk Level
Excellent accounting and administrative controls exist and are practiced.	0
Significant accounting and administrative controls exist with minor weaknesses.	3
Some accounting and administrative controls exist and significant weaknesses exist.	5
Few accounting and administrative controls exist and major weaknesses exist.	7
Administrative and accounting controls do not exist and critical weaknesses exist.	9

8. Age of Program or Operation - a measure of how exposure to loss or embarrassment has been affected by changes in operation, organization, accounting system, personnel, or source of authority.

Time in Operation:	Risk Level
Program or operation has no changes since previous audit.	0
Program or operation exhibits minor changes since previous audit.	3
Program or operation has one or more significant changes since previous audit.	5
Program or operation has experienced major changes since previous audit.	7
Program or operation is operating under a completely new framework of operation, organization, personnel, accounting system, and source of authority.	9

9. Time Expired Since Last Audit - a measure of how exposure to loss or embarrassment has been mitigated by the frequency level of internal or external audit.

Frequency:	Risk Level
Continuous annual audits performed consistently.	0
Generally the activity or operation is reviewed every other year.	3
Generally the activity or operation is reviewed within a three-year cycle.	5
Last audit performed was over four years ago.	7
Last audit performed was more than five years ago.	9

10. Management Experience - a measure of the experience of management and its effect on limiting exposures.

Experience:	Risk Level
Management has exceptional experience.	0
Management has good experience. There are no perceived problems worthy of concern.	3
Management experience is satisfactory, there are no major problems, but some areas of concern.	5
There is evidence of a lack of experience by management that is cause for concern.	7
Management's lack of experience has clearly and repeatedly proved to be a serious problem.	9

11. Manager Override - As Manager of the audit organization, I hereby override the calculated priority score and declare this an audit of the highest priority by providing an overall score in points of: 9

Manager's Signature: _____

Date: _____

V. Preparing the Annual Audit Plan

The objectives of the annual planning process are to determine what audit activities will be scheduled for the year and help ensure qualified audit staff are assigned to the highest priority assignments. The principles and procedures discussed in this document have been developed to provide a process for fulfilling these objectives.

The individual entities or activities within the audit universe are risk rated using the process described in Sections III and IV on an annual basis by the Internal Audit Division audit supervisors. Taken into account is input from the Internal Audit staff and the Audit Committee and City management (if available). A schedule of responsibilities and timetable for action steps is presented in Attachment B providing general guidance for finalizing the annual audit plan. Special emphasis by all audit staff should be placed on the following areas throughout the year:

- Maintaining an accurate audit universe listing.
- Maintaining current and relevant information on contractors, grants, and City agencies related to the risk factors.
- Understanding the risk assessment process to complete a Risk Calculation Worksheet at the completion of an audit or as new information on an auditee becomes available.
- Maintaining accurate time summaries for audits and providing a reliable basis for determining hours available to perform scheduled audits.

The final step to complete the annual audit plan is to estimate the number of available staff hours in the year and apply these to the estimated hours needed to complete selected audits and projects. The results of the 2006 and 2007 Annual Audit Plan are presented as Attachment E along with the estimated time allocation for audits and projects.

Actual scheduling may be affected by personnel turnover, audits requested by the Auditor, unexpected special projects, and unforeseen circumstances in a scheduled audit. In keeping with our current policy, the actual status of each audit, in terms of percent of completion and the expected completion date is conveyed to the director and deputy director by the audit supervisors with their Monthly Audit Status Reports, at monthly meetings, and when the annual Individual Audit Work Plans are prepared.

Attachment A: Supplemental Guidelines for Completing the Risk Calculation Worksheet.

1. Size of Unit:

1.1 Total Value of Assets - Value of assets should be only those assets under the control of the agency. For example, in the CAFR, there may be buildings and improvements recorded by an agency for which it has little or no control. Consideration should be given to all types of funds and assets controlled and accounted for by the organization.

1.2 Total Annual Revenues and/or Expenditures/Expenses - Include all revenue and expenditure/expense amounts for the organization.

1.3 Average Outstanding Balance of Accounts Receivable or Payable - Recorded and unrecorded amounts need to be considered for this factor as some agencies track their own accounts that may not be recorded in PeopleSoft.

1.4 Number of Locations, Contracts, or Units - Consider the areas where accounting transactions are being made. Consider situations where activities are at different locations.

2. Liquidity and Negotiability - Consider the amount of cash collected as compared to the amount of business transacted by other means. Consider risks associated with the size, type and nature of existing equipment, supplies, and inventories (i.e., determine existence of valuable small equipment).

3. Compliance with Regulations - Consider the nature and number of grants, ordinances, Fiscal Accountability Rules, Executive Orders, Charter, Career Service Rules, and contract conditions that the entity is responsible to comply with and/or monitor.

4. Public Exposure - Evaluate exposure for this factor based on current interest as well as potential future interests of the media and public associated with the organization or program.

5. Complexity of Transactions - Consider the evaluation of contract terms and conditions as well as the nature of grant program activities when determining complexity of transactions.

6. Management Accountability - Consider management's implementation of past recommendations from internal and external sources. Review follow-up responses made by management to past audit reports. Consider the effect of managerial changes that may have occurred since the last audit. Also, consider the past level of cooperation and responsiveness of management in general.

*Attachment A: Supplemental Guidelines for Completing the Risk Calculation Worksheet
– continued.*

7. Quality of Internal Control System - The evaluator should consider all internal controls for this risk factor and not selectively use only the weak or strong controls that may be known. Accordingly, risk factors that relate to potential misstatements arising from fraudulent financial reporting should be considered for management's characteristics and influence over the control environment, industry conditions, operating characteristics, and financial stability.

8. Age of Program or Operation - Consideration should be given to any changes in the nature of the auditee's purpose, product, or function; change in the organizational structure, such as public to private, fund type, or legal status (sole proprietor to corporation or partnership); change in accounting system or method, such as cash to accrual, or point of sales to inventory for retail operations; the addition or separation of personnel such as owner, principal, head of accounting or finance, agency head or appointing authority, or operations manager; a change, addition, deletion in the entity's primary source of authority, such as a contract amendment, new ordinance, charter section, executive order, or applicable federal or state statute.

9. Time Expired Since Last Audit - Consider the timing of the last audit performed by the Internal Audit Division, as well as any external audit reports available. Consider the level of reliability for various types of certified financial statements that may be available or required based on contract conditions or other reasons. Consider the extent, nature, materiality and purpose of past audit scopes and findings.

10. Management Experience - Consider management's background, time in service and level, type and nature of experience.

11. Manager Override – See page 9.

Attachment B:

**Action Plan for Development of the Annual Audit Plan
Internal Audit Division
Office of the Auditor
City and County of Denver**

Action Step	Responsibility	Date Due
Survey other city annual audit plans and review methods used.	Intermittently based on need or desire.	March
Identify changes to Annual Audit Plan process.	Director, Deputy Director and Audit Supervisors	April
Review the Annual Audit Plan process for currency and validity of: Principles Objectives Universe Prioritization Techniques Risk Factors Attachments	Director, Deputy Director and Audit Supervisors	May
Update Annual Audit Plan process in conjunction with reviewing the Risk Calculation Worksheet.	Director, Deputy Director and Audit Supervisors	June
Identify, compile, and update the audit universe.	Audit Supervisors	July
Review audit universe listings for completeness and finalize listings.	Director and Deputy Director	August
Finalize the process for developing the Annual Audit Plan.	Director and Deputy Director	September
Apply the risk assessment factors to the audit universe and prepare a Risk Calculation Worksheet for each potential auditee in the universe.	Audit Supervisors	October
Compile the risk assessment results and update the attachment to the plan.	Administrative Assistant	November
Prepare the Annual Audit Plan with estimated allocation of audit time and resources.	Director, Deputy Director, and Audit Supervisors	December

Attachment C:

Pair-wise Comparison for Risk Calculation Worksheet Weights
Internal Audit Division
Office of the Auditor
City and County of Denver

Factors With Less Risk → Factors with More Risk ↓	Size of Unit	Liquidity and Negotiability	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of Internal Control System	Age of Operation	Time Since Last Audit	Management Experience	Total	Percent	Weight	Maximum Possible Score
Size of Unit		3	3	4	5	3	2	5	4	5	34	15.1%	15.1	136
Management Experience	2		4	5	4	1	2	5	4	4	31	13.8%	13.8	124
Compliance with Regulations	2	1		5	4	2	2	4	3	4	27	12.0%	12.0	108
Public Exposure	1	0	0		2	2	0	2	1	3	11	4.9%	4.9	44
Complexity of Transactions	0	1	1	3		3	1	4	2	4	19	8.4%	8.4	76
Management Accountability	2	4	3	3	2		0	5	4	5	28	12.4%	12.4	112
Quality of Internal Control System	3	3	3	5	4	5		5	5	5	38	16.9%	16.9	152
Age of Operation	0	0	1	3	1	0	0		1	2	8	3.6%	3.6	32
Time Since Last Audit	1	1	2	4	3	1	0	4		4	20	8.9%	8.9	80
Management Experience	0	1	1	2	1	0	0	3	1		9	4.0%	4.0	36
Total	11	14	18	34	26	17	7	37	25	36	225	100%	100	900

e.g. This worksheet application example demonstrates that five people felt the size of unit was a greater risk to the City than the risk for management experience.

Internal Audit Division
Office of the Auditor
City and County of Denver
For Year 2006 and 2007

No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I.C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
1	Interest Handling Process @ DIA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
2	Flex Cash - Eco Pass	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
3	CSA Dental - Self Insurance Program	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
4	Capital Construction Contracting	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
5	Flex Cash - Parking	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
6	Education Refund Program	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
7	Damaged City Property Restitution Proces	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
8	Citywide Cell Phone Process/Policy	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
9	Annual External Audit	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
10	Citywide Petty Cash	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
11	Mega Data Pulse Landing Fee Mgmt	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
12	Citywide Workers' Compensation	45.300	69.000	108.000	44.100	75.600	86.800	152.100	25.200	80.100	36.000	722.200
13	Fire Payroll/Leave	30.200	96.600	84.000	44.100	42.000	111.600	152.100	32.400	80.100	36.000	709.100
14	Police Payroll/Leave	30.200	96.600	84.000	44.100	42.000	111.600	152.100	32.400	80.100	36.000	709.100
15	Undersheriff Payroll/Leave	30.200	96.600	84.000	44.100	42.000	111.600	152.100	32.400	80.100	36.000	709.100
16	Utility Compliance DIA	45.300	69.000	84.000	24.500	58.800	111.600	152.100	32.400	80.100	36.000	693.800
17	Year-end Determination Review	67.950	96.600	60.000	34.300	75.600	86.800	152.100	10.800	80.100	20.000	684.250
18	Airport Concessionaire DBE Program	83.050	124.200	108.000	44.100	42.000	86.800	50.700	25.200	80.100	12.000	656.150
19	Citywide Imprest Bank Accounts	67.950	124.200	60.000	24.500	42.000	62.000	118.300	18.000	80.100	20.000	617.050
20	Citywide Fixed Assets	67.950	96.600	60.000	24.500	42.000	62.000	118.300	32.400	80.100	20.000	603.850
21	United Air Lines, Inc.	79.275	41.400	108.000	44.100	75.600	86.800	84.500	32.400	26.700	20.000	598.775
22	Safety - Undersheriff	79.275	69.000	60.000	34.300	58.800	62.000	118.300	18.000	80.100	12.000	591.775
23	General Services - Theatres & Arenas	98.150	69.000	60.000	24.500	42.000	86.800	84.500	25.200	80.100	20.000	590.250
24	Parks & Recreation - Administration	94.375	96.600	36.000	14.700	42.000	86.800	84.500	18.000	80.100	20.000	573.075
25	Use of City Vehicles	45.300	41.400	84.000	34.300	58.800	62.000	118.300	25.200	80.100	20.000	569.400
26	Parks & Recreation - Golf Enterprise Fund	83.050	96.600	36.000	34.300	42.000	62.000	118.300	32.400	44.500	20.000	569.150
27	Clerk and Recorder & Public Trustee	41.525	96.600	84.000	24.500	42.000	62.000	84.500	25.200	80.100	28.000	568.425
28	OED - Housing & Neighborhood Developm	64.175	69.000	84.000	24.500	58.800	62.000	118.300	32.400	26.700	20.000	559.875
29	Human Services - Administration	71.725	69.000	60.000	34.300	75.600	37.200	84.500	25.200	80.100	20.000	557.625
30	Human Services - Child Welfare Services	71.725	69.000	60.000	34.300	75.600	37.200	84.500	25.200	80.100	20.000	557.625
31	Revenue - Treasury Division	98.150	69.000	60.000	14.700	58.800	62.000	84.500	18.000	80.100	12.000	557.250
32	Human Services - Family and Adult Servic	75.500	69.000	60.000	34.300	75.600	37.200	84.500	10.800	80.100	20.000	547.000
33	Rental Car Compilation	86.825	69.000	84.000	34.300	42.000	86.800	118.300	10.800	0.000	12.000	544.025
34	PFC Handling Process @ DIA	86.825	0.000	84.000	44.100	58.800	86.800	118.300	18.000	26.700	20.000	543.525
35	Parks & Recreation - Recreation Division	86.825	96.600	36.000	24.500	42.000	62.000	84.500	10.800	80.100	20.000	543.325
36	Citywide Payroll & Leave	67.950	69.000	60.000	34.300	58.800	86.800	84.500	32.400	26.700	20.000	540.450
37	Parks & Recreation - Parks Division	79.275	96.600	36.000	24.500	42.000	62.000	84.500	10.800	80.100	20.000	535.775
38	CSA Benefits	52.850	41.400	36.000	24.500	58.800	111.600	84.500	25.200	80.100	20.000	534.950
39	CSA Recruitment & Employment	0.000	0.000	60.000	44.100	58.800	111.600	118.300	25.200	80.100	36.000	534.100
40	Republic Parking @ LoDo Lots	30.200	96.600	60.000	24.500	42.000	62.000	84.500	32.400	80.100	20.000	532.300
41	Ampco System Parking	56.625	96.600	108.000	34.300	75.600	0.000	84.500	25.200	26.700	20.000	527.525
42	Human Services - State and Local Program	41.525	69.000	60.000	34.300	75.600	37.200	84.500	25.200	80.100	20.000	527.425
43	Denver County Courts	90.600	96.600	60.000	24.500	42.000	37.200	84.500	10.800	80.100	0.000	526.300
44	Denver Public Library	120.800	96.600	36.000	14.700	25.200	37.200	84.500	18.000	80.100	12.000	525.100

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45	Human Services - Child Care	33.975	69.000	60.000	34.300	75.600	37.200	84.500	25.200	80.100	20.000	519.875
46	Vanguard Car Rental (USA), Inc.	22.650	69.000	60.000	14.700	75.600	62.000	118.300	32.400	44.500	20.000	519.150
47	Skyport Development, LLC	45.300	96.600	60.000	24.500	42.000	37.200	84.500	25.200	80.100	20.000	515.400
48	Skytel Communications, Inc.	22.650	69.000	60.000	24.500	42.000	62.000	84.500	32.400	80.100	36.000	513.150
49	USA Jet Airlines, Inc.	22.650	69.000	60.000	24.500	42.000	62.000	84.500	32.400	80.100	36.000	513.150
50	Enterprise Leasing Co. of Colo.	33.975	41.400	36.000	24.500	58.800	111.600	84.500	18.000	80.100	20.000	508.875
51	Thrifty Rent-A-Car Systems, Inc.	33.975	69.000	84.000	24.500	58.800	86.800	118.300	18.000	0.000	12.000	505.375
52	Revenue - Motor Vehicle	64.175	96.600	60.000	14.700	58.800	37.200	50.700	18.000	80.100	20.000	500.275
53	Office of Economic Development - Workfo	56.625	41.400	60.000	14.700	58.800	62.000	84.500	25.200	80.100	12.000	495.325
54	Stapleton Development Corporation	71.725	41.400	60.000	44.100	58.800	62.000	118.300	10.800	0.000	28.000	495.125
55	Public Works - Transportation Division	64.175	96.600	36.000	14.700	42.000	37.200	84.500	18.000	80.100	20.000	493.275
56	The Airport Lounges, LLC	22.650	96.600	60.000	24.500	42.000	37.200	84.500	25.200	80.100	20.000	492.750
57	Signature Flight Support Corp.	33.975	69.000	84.000	24.500	42.000	62.000	50.700	25.200	80.100	20.000	491.475
58	Concessions Int'l/Panda Express	49.075	124.200	60.000	24.500	42.000	37.200	50.700	10.800	80.100	12.000	490.575
59	Frontier Airlines	49.075	41.400	108.000	44.100	75.600	37.200	84.500	10.800	26.700	12.000	489.375
60	Broadwing Communication Services, Inc.	22.650	41.400	60.000	24.500	42.000	62.000	84.500	32.400	80.100	36.000	485.550
61	Reif Golf Enterprises @ Evergreen GC	41.525	96.600	60.000	34.300	42.000	37.200	84.500	32.400	44.500	12.000	485.025
62	Klak Golf @ Overland GC	22.650	96.600	60.000	34.300	58.800	37.200	84.500	32.400	44.500	12.000	482.950
63	Klak Golf @ Kennedy GC	22.650	96.600	60.000	34.300	58.800	37.200	84.500	32.400	44.500	12.000	482.950
64	Continental Airlines, Inc.	79.275	0.000	84.000	44.100	42.000	37.200	84.500	10.800	80.100	20.000	481.975
65	Safety - Administration	64.175	69.000	60.000	14.700	42.000	37.200	84.500	18.000	80.100	12.000	481.675
66	K-M Concessions/City Park Pavilion	22.650	96.600	60.000	24.500	42.000	37.200	84.500	18.000	80.100	12.000	477.550
67	Subway Real Estate Corp.	33.975	96.600	60.000	24.500	42.000	37.200	50.700	32.400	80.100	20.000	477.475
68	Baroness Coffee Company	33.975	96.600	60.000	24.500	42.000	37.200	50.700	32.400	80.100	20.000	477.475
69	Public Works - Fleet Maintenance	90.600	69.000	36.000	14.700	42.000	37.200	84.500	10.800	80.100	12.000	476.900
70	SMG @ CCC	60.400	69.000	84.000	24.500	58.800	37.200	50.700	10.800	80.100	0.000	475.500
71	Jardel Enterprises, Inc.	33.975	124.200	60.000	24.500	42.000	37.200	50.700	10.800	80.100	12.000	475.475
72	Finance - Asset Management	49.075	69.000	60.000	14.700	25.200	62.000	84.500	10.800	80.100	20.000	475.375
73	N/A	60.400	41.400	60.000	14.700	58.800	37.200	84.500	18.000	80.100	20.000	475.100
74	Safety - Fire Department	98.150	69.000	36.000	14.700	25.200	37.200	84.500	18.000	80.100	12.000	474.850
75	Compass Group USA, Inc.	33.975	69.000	60.000	14.700	42.000	37.200	84.500	32.400	80.100	20.000	473.875
76	Dick & Jane Pizza, Inc.	33.975	41.400	84.000	24.500	75.600	62.000	84.500	18.000	26.700	20.000	470.675
77	Moran Pizza, Inc.	33.975	41.400	84.000	24.500	75.600	62.000	84.500	18.000	26.700	20.000	470.675
78	Separation Pre-Audits	60.400	41.400	84.000	34.300	58.800	62.000	84.500	25.200	0.000	20.000	470.600
79	Airport Management Services, LLC	22.650	69.000	60.000	14.700	25.200	62.000	84.500	32.400	80.100	20.000	470.550
80	Creative Host Services, Inc.	22.650	69.000	60.000	14.700	25.200	62.000	84.500	32.400	80.100	20.000	470.550
81	Permit Process - Residential	37.750	69.000	84.000	14.700	25.200	37.200	84.500	18.000	80.100	20.000	470.450
82	Denver Air Ventures	22.650	41.400	60.000	24.500	25.200	62.000	84.500	32.400	80.100	36.000	468.750
83	Expenditure Contracts	22.650	96.600	60.000	24.500	42.000	62.000	84.500	10.800	44.500	20.000	467.550
84	Office of Economic Development - Busines	33.975	69.000	36.000	14.700	42.000	62.000	84.500	25.200	80.100	20.000	467.475
85	Key Lime Air Corporation	33.975	41.400	84.000	24.500	25.200	86.800	84.500	18.000	44.500	20.000	462.875
86	Central Parking @ DCPA	41.525	96.600	36.000	14.700	42.000	62.000	84.500	10.800	62.300	12.000	462.425
87	Jet Blue Airways Corporation	41.525	41.400	108.000	34.300	58.800	37.200	84.500	18.000	26.700	12.000	462.425
88	ARAMARK Management Services, LP (DI	22.650	96.600	36.000	14.700	25.200	62.000	84.500	18.000	80.100	20.000	459.750

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89	Matthew Jay Warner dba Full Svc Vending	22.650	96.600	36.000	14.700	25.200	62.000	84.500	18.000	80.100	20.000	459.750
90	Snacks For A Purpose, Inc.	22.650	96.600	36.000	14.700	25.200	62.000	84.500	18.000	80.100	20.000	459.750
91	Budget Rent-A-Car Systems, Inc.	33.975	41.400	36.000	24.500	58.800	62.000	84.500	18.000	80.100	20.000	459.275
92	Nuance Global Traders, Inc.	49.075	96.600	60.000	24.500	42.000	37.200	84.500	18.000	26.700	20.000	458.575
93	ARAMARK @ Coliseum	22.650	69.000	60.000	24.500	42.000	37.200	84.500	25.200	80.100	12.000	457.150
94	Periscope Marketing/Chief Hosa	22.650	69.000	60.000	34.300	42.000	37.200	84.500	32.400	62.300	12.000	456.350
95	Conoco, Inc.	41.525	69.000	60.000	14.700	42.000	86.800	84.500	10.800	26.700	20.000	456.025
96	Technology Services	64.175	41.400	36.000	14.700	25.200	62.000	84.500	25.200	80.100	20.000	453.275
97	AT&T Cable Services	45.300	69.000	60.000	24.500	25.200	37.200	84.500	25.200	62.300	20.000	453.200
98	Election Commission Election Process	33.975	0.000	108.000	44.100	58.800	37.200	84.500	18.000	44.500	20.000	449.075
99	Windsor Parking @ Permit Center	22.650	69.000	36.000	24.500	25.200	62.000	84.500	32.400	80.100	12.000	448.350
100	Ampco System Transportation Services	41.525	41.400	84.000	44.100	25.200	37.200	152.100	10.800	0.000	12.000	448.325
101	Unzip It Productions @ Willis Case GC	22.650	41.400	60.000	34.300	25.200	62.000	84.500	18.000	80.100	20.000	448.150
102	Environmental Health - Animal Control	33.975	96.600	60.000	24.500	42.000	37.200	50.700	10.800	80.100	12.000	447.875
103	Public Works - Wastewater Management	113.250	96.600	36.000	14.700	75.600	37.200	50.700	10.800	0.000	12.000	446.850
104	Safety - Police Department	94.375	69.000	36.000	24.500	42.000	37.200	50.700	18.000	62.300	12.000	446.075
105	Denver International Airport Payroll	113.250	69.000	60.000	34.300	58.800	37.200	50.700	10.800	0.000	12.000	446.050
106	Citywide Official Function Process	45.300	0.000	36.000	24.500	42.000	86.800	84.500	10.800	80.100	36.000	446.000
107	District Attorney's Office	49.075	41.400	36.000	14.700	25.200	111.600	84.500	18.000	44.500	20.000	444.975
108	Shamrock Charters, Inc.	22.650	41.400	60.000	14.700	25.200	62.000	84.500	32.400	80.100	20.000	442.950
109	Public Works - Parking Management	90.600	96.600	36.000	24.500	42.000	37.200	50.700	18.000	26.700	20.000	442.300
110	Steamboat Spgs. Rental/Advantage RAC	41.525	41.400	36.000	24.500	42.000	62.000	84.500	18.000	80.100	12.000	442.025
111	Commons Use Area Expense/Leasehold	56.625	41.400	84.000	14.700	75.600	62.000	84.500	10.800	0.000	12.000	441.625
112	Career Service Authority	33.975	41.400	60.000	14.700	58.800	37.200	84.500	10.800	80.100	20.000	441.475
113	Civil Service Commission	41.525	41.400	84.000	24.500	25.200	37.200	84.500	10.800	80.100	12.000	441.225
114	Finance Office Budget Process	0.000	0.000	108.000	44.100	75.600	37.200	118.300	10.800	26.700	20.000	440.700
115	OED - Small Business Opportunity	33.975	41.400	36.000	14.700	42.000	62.000	84.500	25.200	80.100	20.000	439.875
116	F& B Concession, Inc.	30.200	96.600	60.000	24.500	42.000	37.200	84.500	18.000	26.700	20.000	439.700
117	Public Works - Adminsitration	71.725	41.400	36.000	14.700	42.000	37.200	84.500	10.800	80.100	20.000	438.425
118	Midwest Express Airlines, Inc.	33.975	0.000	84.000	44.100	42.000	37.200	84.500	10.800	80.100	20.000	436.675
119	Citywide Permit Process	37.750	69.000	84.000	14.700	25.200	37.200	50.700	18.000	80.100	20.000	436.650
120	Colorado Steak Escape, Ltd.	33.975	96.600	60.000	24.500	42.000	37.200	84.500	10.800	26.700	20.000	436.275
121	Mission Yogurt, Inc.	33.975	96.600	60.000	24.500	42.000	37.200	84.500	10.800	26.700	20.000	436.275
122	Landed Aircraft Weight Compliance	79.275	0.000	84.000	44.100	58.800	62.000	84.500	10.800	0.000	12.000	435.475
123	Clerk and Recorder - Excise & License	33.975	69.000	60.000	14.700	25.200	37.200	84.500	18.000	80.100	12.000	434.675
124	Mesa Airlines, Inc.	33.975	41.400	84.000	44.100	25.200	37.200	50.700	18.000	80.100	20.000	434.675
125	City Attorney	56.625	69.000	60.000	14.700	42.000	37.200	50.700	10.800	80.100	12.000	433.125
126	Great Lakes Aviation	22.650	0.000	84.000	44.100	42.000	37.200	84.500	18.000	80.100	20.000	432.550
127	Kellen Industries, Inc.	30.200	96.600	60.000	24.500	42.000	37.200	84.500	10.800	26.700	20.000	432.500
128	Laura De Varona	30.200	96.600	60.000	24.500	42.000	37.200	84.500	10.800	26.700	20.000	432.500
129	Trugoy, Inc.	30.200	96.600	60.000	24.500	42.000	37.200	84.500	10.800	26.700	20.000	432.500
130	Cantina Grille, JV	22.650	96.600	60.000	24.500	42.000	37.200	84.500	18.000	26.700	20.000	432.150
131	Ideal Service Corporation	22.650	96.600	60.000	24.500	42.000	37.200	84.500	18.000	26.700	20.000	432.150
132	ARAMARK @ Red Rocks	22.650	69.000	60.000	24.500	42.000	37.200	50.700	32.400	80.100	12.000	430.550

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133	World Wide Ins. & Bus. Service	22.650	41.400	60.000	34.300	25.200	62.000	84.500	18.000	62.300	20.000	430.350
134	Casino Express/TEM Enterprise	22.650	0.000	84.000	44.100	42.000	37.200	84.500	10.800	80.100	20.000	425.350
135	CSA Salary Redirection Program	45.300	69.000	60.000	24.500	58.800	37.200	84.500	18.000	0.000	28.000	425.300
136	Ad Two, Inc.	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	26.700	20.000	424.950
137	First Class Baggage Company	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	26.700	20.000	424.950
138	Columbine Candy Co./Stephany's Choc.	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	26.700	20.000	424.950
139	C A Concessions of Colorado, Inc.	49.075	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	424.675
140	Public Service Credit Union	22.650	96.600	36.000	14.700	25.200	62.000	84.500	18.000	44.500	20.000	424.150
141	SuperShuttle International Denver, Inc.	33.975	69.000	84.000	34.300	42.000	0.000	84.500	18.000	44.500	12.000	422.275
142	Motient Communications, Inc.	22.650	41.400	36.000	14.700	25.200	62.000	84.500	32.400	80.100	20.000	418.950
143	RMES Communications	22.650	41.400	36.000	14.700	25.200	62.000	84.500	32.400	80.100	20.000	418.950
144	A.C. Holdings, Inc.	22.650	41.400	36.000	14.700	25.200	62.000	84.500	32.400	80.100	20.000	418.950
145	Magellan Pipeline Company, L.P.	22.650	41.400	36.000	14.700	25.200	62.000	84.500	32.400	80.100	20.000	418.950
146	General Services - Purchasing Division	33.975	69.000	60.000	14.700	42.000	37.200	50.700	18.000	80.100	12.000	417.675
147	Arizona Time	41.525	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	417.125
148	C B R Incorporated	41.525	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	417.125
149	Sunglass Hut of California, Inc.	49.075	41.400	60.000	44.100	42.000	37.200	50.700	18.000	62.300	12.000	416.775
150	Community Planning and Development	67.950	96.600	60.000	24.500	42.000	37.200	50.700	25.200	0.000	12.000	416.150
151	Citywide Change Funds	11.325	124.200	0.000	14.700	25.200	37.200	84.500	18.000	80.100	20.000	415.225
152	Champion Air	33.975	41.400	84.000	44.100	42.000	37.200	50.700	25.200	44.500	12.000	415.075
153	Mayor's Office of Education and Children	41.525	69.000	36.000	14.700	25.200	37.200	84.500	10.800	80.100	12.000	411.025
154	DTG Operations	41.525	41.400	36.000	24.500	58.800	62.000	84.500	32.400	8.900	20.000	410.025
155	Environmental Services	90.600	41.400	84.000	24.500	58.800	37.200	50.700	10.800	0.000	12.000	410.000
156	Judith Collection	33.975	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	409.575
157	Mangelsen, Thomas D.	33.975	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	409.575
158	Justice Benefits, Inc.	22.650	41.400	60.000	44.100	42.000	111.600	50.700	0.000	0.000	36.000	408.450
159	Airport Baggage Center, Inc.	22.650	69.000	36.000	14.700	25.200	37.200	84.500	18.000	80.100	20.000	407.350
160	Finance - Budget and Management	64.175	41.400	36.000	14.700	25.200	37.200	84.500	10.800	80.100	12.000	406.075
161	Way Out West, Inc.	30.200	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	405.800
162	Hertz Corporation, The	49.075	41.400	60.000	34.300	75.600	37.200	50.700	10.800	26.700	20.000	405.775
163	Susan Vale, Inc.	22.650	96.600	60.000	24.500	25.200	62.000	84.500	18.000	0.000	12.000	405.450
164	McDonald's Corporation	33.975	124.200	60.000	24.500	42.000	37.200	50.700	10.800	8.900	12.000	404.275
165	Rosmik, Inc. dba McDonalds	33.975	124.200	60.000	24.500	42.000	37.200	50.700	10.800	8.900	12.000	404.275
166	Central Parking @ Cultural Center	22.650	69.000	60.000	24.500	58.800	62.000	84.500	10.800	0.000	12.000	404.250
167	Quiz-DIA, Inc.	30.200	69.000	36.000	14.700	25.200	62.000	84.500	18.000	44.500	20.000	404.100
168	E-Z Rent-A-Car, Inc.	22.650	69.000	60.000	14.700	25.200	37.200	50.700	32.400	80.100	12.000	403.950
169	Fleet Solutions, Inc.	22.650	69.000	60.000	14.700	25.200	37.200	50.700	32.400	80.100	12.000	403.950
170	Smarte Carte, Inc.	33.975	124.200	60.000	24.500	42.000	37.200	50.700	18.000	0.000	12.000	402.575
171	Finance - Risk Management	33.975	41.400	36.000	24.500	42.000	37.200	84.500	10.800	80.100	12.000	402.475
172	Mayor's Office	33.975	41.400	36.000	24.500	25.200	37.200	84.500	18.000	80.100	20.000	400.875
173	Public Works - Project Division	33.975	41.400	36.000	14.700	42.000	37.200	84.500	10.800	80.100	20.000	400.675
174	British Airways	33.975	41.400	84.000	44.100	42.000	37.200	50.700	10.800	44.500	12.000	400.675
175	Buth-Na-Bodhaige, Inc.	22.650	96.600	60.000	24.500	25.200	62.000	84.500	10.800	0.000	12.000	398.250
176	A & A Restaurant of Republic Plaza	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250

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No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I.C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
177	PRI Affiliated Services, LLC	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
178	Denver Business Journal	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
179	Denver Newspaper Agency, LLP	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
180	Dow Jones & Company, Inc.	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
181	Fantastic Holograms	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
182	New York Times Distribution	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
183	The Nature Company Aviation Partners	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
184	The Tie Rack (US), Inc.	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
185	U S A Today	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
186	YAZ	22.650	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	398.250
187	General Services - Central Service	60.400	41.400	36.000	14.700	58.800	37.200	84.500	18.000	26.700	20.000	397.700
188	STC-Denver, LLC	30.200	69.000	36.000	14.700	25.200	37.200	84.500	18.000	62.300	20.000	397.100
189	Purchasing-Vendor Pricing Comparison	30.200	41.400	36.000	14.700	42.000	37.200	84.500	10.800	80.100	20.000	396.900
190	DIA Baked Goods, Inc.	22.650	69.000	36.000	14.700	25.200	62.000	84.500	18.000	44.500	20.000	396.550
191	DIA Capital	33.975	41.400	36.000	44.100	42.000	37.200	50.700	18.000	80.100	12.000	395.475
192	Denver International Business Center Met	22.650	41.400	60.000	14.700	25.200	62.000	84.500	18.000	44.500	20.000	392.950
193	H.W. Stewart, Inc./Echo Lake Lodge	33.975	41.400	60.000	14.700	25.200	62.000	50.700	10.800	80.100	12.000	390.875
194	H.W. Stewart, Inc./Buffalo Bill Mus.	33.975	41.400	60.000	14.700	25.200	62.000	50.700	10.800	80.100	12.000	390.875
195	GS Customer Information Services	41.525	41.400	36.000	14.700	25.200	37.200	84.500	18.000	80.100	12.000	390.625
196	Revenue - Assessment Division	41.525	41.400	60.000	14.700	42.000	37.200	50.700	10.800	80.100	12.000	390.425
197	Executive Petroleum Services, Inc.	41.525	41.400	84.000	24.500	42.000	37.200	50.700	10.800	44.500	12.000	388.625
198	Tiara Enterprises, Inc.	33.975	41.400	36.000	24.500	58.800	62.000	84.500	18.000	8.900	20.000	388.075
199	S&H Concessions @City Park GC	22.650	69.000	60.000	24.500	42.000	62.000	84.500	10.800	0.000	12.000	387.450
200	Air Tran Airways, Inc.	11.325	0.000	60.000	34.300	42.000	37.200	84.500	18.000	80.100	20.000	387.425
201	Sodexo Marriott Management, Inc.	11.325	96.600	60.000	24.500	42.000	37.200	84.500	10.800	0.000	20.000	386.925
202	Photo Radar Contract with ACS	56.625	41.400	60.000	24.500	58.800	37.200	50.700	10.800	26.700	20.000	386.725
203	Airport Concessions, Inc.	45.300	96.600	60.000	24.500	42.000	37.200	50.700	18.000	0.000	12.000	386.300
204	Public Works - Asphalt Plant	60.400	41.400	36.000	14.700	42.000	37.200	50.700	10.800	80.100	12.000	385.300
205	General Services - Public Office Buildings	94.375	41.400	36.000	14.700	25.200	37.200	50.700	10.800	62.300	12.000	384.675
206	Qwest Communications Corporation	11.325	41.400	36.000	24.500	42.000	62.000	84.500	18.000	44.500	20.000	384.225
207	Qwest Real Estate	11.325	41.400	36.000	24.500	42.000	62.000	84.500	18.000	44.500	20.000	384.225
208	Office of Culture Affairs	33.975	41.400	36.000	14.700	25.200	37.200	84.500	18.000	80.100	12.000	383.075
209	Winter Park Recreation	33.975	41.400	36.000	34.300	25.200	111.600	50.700	10.800	26.700	12.000	382.675
210	Air Wisconsin Airlines Corp.	22.650	0.000	60.000	34.300	58.800	37.200	50.700	18.000	80.100	20.000	381.750
211	Skyport Companies, Inc.	49.075	96.600	60.000	14.700	42.000	37.200	50.700	10.800	0.000	20.000	381.075
212	Prima Oil & Gas Company	33.975	41.400	84.000	24.500	42.000	37.200	50.700	10.800	44.500	12.000	381.075
213	Ryan International Airlines, Inc.	33.975	41.400	36.000	24.500	75.600	62.000	50.700	18.000	26.700	12.000	380.875
214	Nextel West Corporation/Cencall	22.650	41.400	60.000	24.500	42.000	37.200	84.500	18.000	26.700	20.000	376.950
215	GoJet Airlines, LLC	22.650	41.400	60.000	14.700	25.200	37.200	50.700	32.400	80.100	12.000	376.350
216	Pinnacle Airlines, Inc.	22.650	41.400	60.000	14.700	25.200	37.200	50.700	32.400	80.100	12.000	376.350
217	Denver Airport Enterprises, LLC	45.300	96.600	60.000	24.500	42.000	0.000	84.500	10.800	0.000	12.000	375.700
218	Cingular Interactive, L.P.	22.650	41.400	60.000	14.700	25.200	37.200	84.500	25.200	44.500	20.000	375.350
219	Arch Communications	22.650	41.400	60.000	14.700	25.200	37.200	84.500	25.200	44.500	20.000	375.350
220	Mile Hi Cable Partners, L.P. (DIA)	22.650	41.400	60.000	14.700	25.200	37.200	84.500	25.200	44.500	20.000	375.350

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221	Vend-One	22.650	41.400	60.000	14.700	42.000	37.200	50.700	32.400	62.300	12.000	375.350
222	Denver Metro Convention Vistor's Bureau	56.625	41.400	36.000	44.100	42.000	37.200	50.700	10.800	44.500	12.000	375.325
223	Corporate Air	22.650	0.000	60.000	34.300	25.200	37.200	84.500	10.800	80.100	20.000	374.750
224	Ameriflight, Inc.	22.650	0.000	60.000	34.300	25.200	37.200	84.500	10.800	80.100	20.000	374.750
225	Environmental Health - Administration	49.075	41.400	36.000	14.700	42.000	37.200	50.700	10.800	80.100	12.000	373.975
226	Environmental Health - Environmental Pro	41.525	41.400	60.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	373.625
227	Office of Emergency Management	41.525	41.400	60.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	373.625
228	Pawsitively Pets	22.650	69.000	36.000	14.700	25.200	37.200	84.500	18.000	44.500	20.000	371.750
229	World Concourse Ventures, LLC	22.650	69.000	36.000	14.700	25.200	37.200	84.500	18.000	44.500	20.000	371.750
230	Sky West Airlines	22.650	0.000	60.000	14.700	25.200	37.200	84.500	25.200	80.100	20.000	369.550
231	Horizon Air Industries, Inc.	22.650	0.000	60.000	14.700	25.200	37.200	84.500	25.200	80.100	20.000	369.550
232	Air General, Inc.	22.650	0.000	60.000	14.700	25.200	37.200	84.500	25.200	80.100	20.000	369.550
233	America West Airlines	49.075	41.400	60.000	24.500	42.000	62.000	50.700	10.800	8.900	20.000	369.375
234	LRW Investment Co.	22.650	41.400	36.000	14.700	42.000	37.200	50.700	32.400	80.100	12.000	369.150
235	Gate Gourmet, Inc.	22.650	41.400	36.000	14.700	25.200	62.000	84.500	18.000	44.500	20.000	368.950
236	Boulder Shuttle, LLC/North Denver Airport	22.650	41.400	60.000	14.700	25.200	37.200	84.500	18.000	44.500	20.000	368.150
237	AT&T Corporation (DIA)	22.650	41.400	60.000	14.700	25.200	37.200	84.500	18.000	44.500	20.000	368.150
238	Air Midwest	11.325	0.000	60.000	14.700	42.000	37.200	84.500	18.000	80.100	20.000	367.825
239	Allegiant Air, Inc.	11.325	0.000	60.000	14.700	42.000	37.200	84.500	18.000	80.100	20.000	367.825
240	Chautaugua Airlines, Inc.	11.325	0.000	60.000	14.700	42.000	37.200	84.500	18.000	80.100	20.000	367.825
241	Kitty Hawk	11.325	0.000	60.000	14.700	42.000	37.200	84.500	18.000	80.100	20.000	367.825
242	Trans States Airlines, Inc.	11.325	0.000	60.000	14.700	42.000	37.200	84.500	18.000	80.100	20.000	367.825
243	Aircraft Service International, Inc.	11.325	0.000	60.000	14.700	42.000	37.200	84.500	18.000	80.100	20.000	367.825
244	Sinclair Pipeline Co., LLC	22.650	41.400	60.000	14.700	42.000	37.200	84.500	18.000	26.700	20.000	367.150
245	Lufthansa German Airlines	33.975	41.400	60.000	34.300	42.000	37.200	50.700	10.800	44.500	12.000	366.875
246	Environmental Health - Medical Examiner	33.975	41.400	60.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	366.075
247	Environmental Health - Public Health Insp	33.975	41.400	60.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	366.075
248	Volga-Dneper UK Ltd.	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
249	Southwest Airlines Co.	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
250	US Airways, Inc.	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
251	Blue Energy & Technologies LLC	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
252	Superior Aviation	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
253	Pace Airlines dba Hooters Air	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
254	Menlo Worldwide Forwarding, Inc.	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
255	Grand Holdings, Inc. dba Champion Air	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
256	Comair, Inc.	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
257	ASTAR Air Cargo, Inc.	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
258	Airnet Systems, Inc.	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
259	Airborne Express, Inc.	33.975	0.000	36.000	14.700	25.200	37.200	84.500	32.400	80.100	20.000	364.075
260	Sun Country Airlines, Inc.	22.650	0.000	60.000	14.700	25.200	37.200	84.500	18.000	80.100	20.000	362.350
261	Colorado Mountain Express Inc. & Resort	22.650	41.400	60.000	14.700	25.200	37.200	84.500	10.800	44.500	20.000	360.950
262	Golden West Airport Shuttle	22.650	41.400	60.000	14.700	25.200	37.200	84.500	10.800	44.500	20.000	360.950
263	Yellow Transportation, L.L.C.	22.650	41.400	60.000	14.700	25.200	37.200	84.500	10.800	44.500	20.000	360.950
264	World Port at DIA Owner, LLC	22.650	41.400	36.000	14.700	25.200	62.000	84.500	25.200	26.700	20.000	358.350

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265	Sprint Spectrum, LP	33.975	41.400	60.000	0.000	25.200	37.200	84.500	10.800	44.500	20.000	357.575
266	Election Commission	49.075	41.400	84.000	14.700	25.200	0.000	50.700	18.000	62.300	12.000	357.375
267	Public Works - Solid Waste	49.075	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	357.175
268	Public Works - Street Maintenance	49.075	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	357.175
269	Mexicana Airlines	33.975	41.400	60.000	24.500	42.000	37.200	50.700	10.800	44.500	12.000	357.075
270	Air Canada	33.975	41.400	60.000	24.500	42.000	37.200	50.700	10.800	44.500	12.000	357.075
271	DHL Worldwide Express	33.975	41.400	60.000	24.500	42.000	37.200	50.700	10.800	44.500	12.000	357.075
272	Office of Telecommunications	67.950	41.400	60.000	24.500	25.200	37.200	50.700	10.800	26.700	12.000	356.450
273	Leigh Fisher Associates	22.650	41.400	36.000	34.300	58.800	37.200	50.700	10.800	44.500	20.000	356.350
274	National Western Stock Show	56.625	0.000	60.000	34.300	25.200	37.200	50.700	0.000	80.100	12.000	356.125
275	Alaska Airlines	22.650	0.000	60.000	14.700	25.200	37.200	84.500	10.800	80.100	20.000	355.150
276	Mickey Fouts @ Galleria	22.650	41.400	60.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	354.750
277	Body Shop, Inc.	22.650	69.000	36.000	14.700	25.200	37.200	84.500	18.000	26.700	20.000	353.950
278	GearHart Aviation Services, LLC	22.650	41.400	36.000	14.700	25.200	37.200	50.700	32.400	80.100	12.000	352.350
279	Aeronautical Radio, Inc.	22.650	41.400	60.000	24.500	42.000	37.200	84.500	18.000	0.000	20.000	350.250
280	Chase Transportation Company	22.650	41.400	60.000	24.500	42.000	37.200	84.500	18.000	0.000	20.000	350.250
281	Integrated Airline Services, Inc.	22.650	41.400	60.000	24.500	42.000	37.200	84.500	18.000	0.000	20.000	350.250
282	Qwest	22.650	41.400	60.000	24.500	42.000	37.200	84.500	18.000	0.000	20.000	350.250
283	ABX Air, Inc.	33.975	41.400	36.000	24.500	58.800	37.200	50.700	10.800	44.500	12.000	349.875
284	Gifts on the Go	11.325	41.400	36.000	14.700	42.000	37.200	84.500	18.000	44.500	20.000	349.625
285	TNW, LLC	11.325	41.400	36.000	14.700	42.000	37.200	84.500	18.000	44.500	20.000	349.625
286	Northwest Airlines, Inc.	33.975	0.000	60.000	34.300	75.600	37.200	50.700	18.000	26.700	12.000	348.475
287	Employee Evaluation System	0.000	0.000	36.000	24.500	58.800	62.000	84.500	18.000	44.500	20.000	348.300
288	City Council	33.975	41.400	36.000	24.500	25.200	37.200	84.500	18.000	26.700	20.000	347.475
289	W H Smith Airport Services, Inc.	56.625	96.600	36.000	14.700	25.200	0.000	50.700	10.800	44.500	12.000	347.125
290	Metrocall, Inc.	22.650	41.400	60.000	0.000	25.200	37.200	84.500	10.800	44.500	20.000	346.250
291	Qwest Wireless	22.650	41.400	60.000	0.000	25.200	37.200	84.500	10.800	44.500	20.000	346.250
292	Auditor's Office	41.525	41.400	60.000	24.500	58.800	37.200	50.700	10.800	0.000	20.000	344.925
293	Siemens Maintenance Services, LLC	11.325	0.000	36.000	14.700	42.000	37.200	84.500	18.000	80.100	20.000	343.825
294	Regional Transportation District	22.650	41.400	60.000	14.700	25.200	37.200	84.500	10.800	26.700	20.000	343.150
295	Human Rights / Community Relation	33.975	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	342.075
296	Leo Goto/Wellshire Inn Restaurant	33.975	41.400	60.000	24.500	25.200	37.200	50.700	10.800	44.500	12.000	340.275
297	Customer Service Review (Nonaudit Servi	0.000	0.000	36.000	24.500	25.200	86.800	84.500	18.000	44.500	20.000	339.500
298	Sky Chefs, Inc.	11.325	41.400	60.000	24.500	42.000	37.200	84.500	18.000	0.000	20.000	338.925
299	General Services Utilities	49.075	41.400	36.000	14.700	42.000	37.200	50.700	10.800	44.500	12.000	338.375
300	Ascom	22.650	41.400	36.000	24.500	25.200	62.000	50.700	10.800	44.500	20.000	337.750
301	Federal Express Corporation	49.075	41.400	60.000	24.500	42.000	37.200	50.700	10.800	8.900	12.000	336.575
302	United Parcel Service	41.525	41.400	36.000	24.500	58.800	37.200	50.700	25.200	8.900	12.000	336.225
303	Record Management Retention	18.875	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	20.000	334.975
304	Blue Sky Mobile Catering, LLC	22.650	124.200	36.000	14.700	25.200	37.200	50.700	10.800	0.000	12.000	333.450
305	American Food & Vending Service of Miss	22.650	124.200	36.000	14.700	25.200	37.200	50.700	10.800	0.000	12.000	333.450
306	Capital Vending Services	22.650	124.200	36.000	14.700	25.200	37.200	50.700	10.800	0.000	12.000	333.450
307	Qwest Corporation/RMES Communication	33.975	69.000	36.000	14.700	42.000	37.200	50.700	10.800	26.700	12.000	333.075
308	CheckPoint Mailers, LLC	22.650	96.600	0.000	0.000	0.000	37.200	50.700	32.400	80.100	12.000	331.650

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309	US Government General Service Adminins	22.650	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	330.750
310	US Dept. of Commerce, NOAA	22.650	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	330.750
311	Federal Aviation Administration	22.650	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	330.750
312	E-470 Public Highway Authority	22.650	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	330.750
313	DIA Physical Therapy, LLP	22.650	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	330.750
314	Denver Health and Hospital Authority	22.650	41.400	36.000	14.700	25.200	37.200	50.700	10.800	80.100	12.000	330.750
315	Volume Service @ CCC	22.650	41.400	36.000	14.700	42.000	37.200	50.700	10.800	62.300	12.000	329.750
316	United States Postal Service	33.975	41.400	60.000	14.700	25.200	37.200	84.500	10.800	0.000	20.000	327.775
317	The Mint Café	22.650	69.000	36.000	14.700	25.200	62.000	84.500	0.000	0.000	12.000	326.050
318	Project Horizon, DBA In Motion Pictures	33.975	96.600	36.000	14.700	25.200	0.000	50.700	10.800	44.500	12.000	324.475
319	A Massage, Inc.	22.650	41.400	60.000	14.700	25.200	37.200	84.500	10.800	0.000	20.000	316.450
320	Travelers Assistance Program Corporation	22.650	41.400	60.000	14.700	25.200	37.200	84.500	10.800	0.000	20.000	316.450
321	AT & T Wireless Services of Colorado, Inc	41.525	41.400	36.000	14.700	42.000	37.200	50.700	10.800	26.700	12.000	313.025
322	Board of Adjust Zoning	33.975	41.400	36.000	14.700	25.200	0.000	50.700	10.800	80.100	20.000	312.875
323	Overtime Usage and Overtime Reimburse	60.400	0.000	36.000	44.100	25.200	37.200	50.700	0.000	26.700	28.000	308.300
324	Hixson Enterprises, Inc.	22.650	96.600	36.000	14.700	25.200	37.200	50.700	10.800	0.000	12.000	305.850
325	Jung J. Kim	11.325	41.400	60.000	14.700	25.200	37.200	84.500	10.800	0.000	20.000	305.125
326	Public Safety Review Commission	22.650	41.400	36.000	24.500	25.200	37.200	50.700	10.800	44.500	12.000	304.950
327	Kas, Inc.	22.650	69.000	60.000	14.700	25.200	37.200	50.700	10.800	0.000	12.000	302.250
328	Waste Management of Colorado	30.200	41.400	108.000	34.300	58.800	0.000	0.000	0.000	26.700	0.000	299.400
329	Citywide Utilities	52.850	0.000	0.000	14.700	75.600	37.200	50.700	10.800	44.500	12.000	298.350
330	Delta Airlines, Inc.	37.750	0.000	60.000	24.500	42.000	0.000	50.700	10.800	44.500	20.000	290.250
331	B G Maintenance	60.400	41.400	36.000	14.700	25.200	37.200	50.700	10.800	0.000	12.000	288.400
332	Office of Employee Assistance	33.975	0.000	36.000	0.000	25.200	37.200	50.700	10.800	80.100	12.000	285.975
333	Miami Air International	22.650	41.400	36.000	14.700	25.200	37.200	50.700	10.800	26.700	12.000	277.350
334	Westin Denver Hotel Ownership, LLC	0.000	0.000	36.000	24.500	0.000	37.200	50.700	32.400	80.100	12.000	272.900
335	Stonehouse Farms	33.975	41.400	36.000	14.700	25.200	0.000	50.700	10.800	44.500	12.000	269.275
336	Ayala's Inc.	22.650	41.400	36.000	14.700	25.200	37.200	50.700	0.000	26.700	12.000	266.550
337	Executive Shine	22.650	41.400	60.000	14.700	25.200	37.200	50.700	10.800	0.000	0.000	262.650
338	Avis Rent-A-Car System, Inc.	22.650	69.000	36.000	24.500	42.000	0.000	50.700	0.000	0.000	12.000	256.850
339	Denver Office of Accountability & Reform	22.650	0.000	0.000	14.700	25.200	37.200	84.500	32.400	26.700	12.000	255.350
340	Air Transport International (BAX)	33.975	41.400	36.000	14.700	25.200	0.000	50.700	10.800	26.700	12.000	251.475
341	General Service - Administration	33.975	0.000	36.000	0.000	25.200	37.200	50.700	10.800	44.500	12.000	250.375
342	Safety 911 Surcharge Handling	64.175	0.000	36.000	14.700	25.200	37.200	50.700	0.000	0.000	20.000	247.975
343	American Airlines, Inc.	41.525	0.000	60.000	14.700	42.000	0.000	50.700	0.000	26.700	0.000	235.625
344	Fire Safety Inspection Program	0.000	0.000	60.000	14.700	25.200	0.000	50.700	18.000	44.500	20.000	233.100
345	Clear Channel Outdoor, Inc.	30.200	41.400	60.000	14.700	25.200	0.000	50.700	10.800	0.000	0.000	233.000
346	Bombardier Transportation	49.075	0.000	60.000	24.500	42.000	0.000	0.000	10.800	26.700	12.000	225.075
347	Insurance and Performance Bond	33.975	0.000	60.000	24.500	42.000	0.000	50.700	10.800	0.000	0.000	221.975
348	Board of Ethics	22.650	41.400	36.000	0.000	25.200	0.000	0.000	10.800	62.300	20.000	218.350

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value, Revenue, and/or Expend. Amts.	Estimated Audit Hours
1	340	251.475	A	Air Transport International, LLC (BAX) *	\$ 240,811	30
2	210	381.750	A	Air Wisconsin Airlines Corporation	\$ 1,780,787	555
3	79	470.550	A	Airport Management Services, LLC	\$ 1,451,045	520
4	275	355.150	A	Alaska Airlines	\$ 2,802,266	588
5	239	367.825	A	Allegiant Air, Inc.	\$ 1,271,599	224
6	N/A	N/A	A	American Trans Air, Inc. *	\$ 2,198,751	20
7	41	527.525	A	Ampco System Parking *	\$ 80,000,000	10
8	100	448.325	A	AMPCO Systems Transportation	\$ 6,000,000	560
9	N/A	N/A	C	Annual Audit Plan **	-	330
10	N/A	N/A	C	Annual Internal Audit Report **	-	310
11	91	459.275	A	Budget Rent A Car Systems, Inc.	\$ 3,749,275	560
12	4	900.000	C	Capital Construction Contracting **	-	1000
13	8	900.000	C	Citywide Cell Phone Policy/Process **	-	606
14	N/A	N/A	C	Citywide Military Pay **	\$ 300,000	250
15	10	900.000	C	Citywide Petty Cash *&**	\$ 215,000	10
16	N/A	N/A	C	Citywide Travel Card Program *&**	-	160
17	12	722.200	B	Citywide Workers' Compensation *	\$ 30,292,000	560
18	27	568.425	B	Clerk and Recorder *	\$ 6,971,000	80
19	95	456.025	A	Conoco, Inc.	\$ 467,227	560
20	64	481.975	A	Continental Airlines, Inc. *	\$ 15,643,171	780
21	39	534.100	C	CSA - Employment & Recruitment *	-	223
22	3	900.000	C	CSA Dental Self Insurance Program **	\$ 11,998,723	910
23	7	900.000	C	Damaged City Property Restitution Process	-	300
24	44	525.100	C	Denver Public Library	-	300
25	191	395.475	A	DIA Capital Asset Inventory *	-	80
26	105	446.050	C	DIA Payroll *	\$ 1,000,000	280
27	6	900.000	C	Education Refund Program **	\$ 186,187	590
28	98	449.075	B/C	Election Commission-Election Process *	\$ 3,704,800	730
29	57	491.475	A	FBO Operations at DIA (AKA Signature, ASIG, & ASDI)	\$ 13,275,974	560
30	114	440.700	C	Finance Office - Budget Process*	-	100
31	59	489.375	A	Frontier Airlines	\$ 29,649,518	246

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value, Revenue, and/or Expend. Amts.	Estimated Audit Hours
32	187	397.700	B	General Services - Central Services *	\$ 11,541,000	45
33	23	590.250	B	General Services - Theatres & Arena *	\$ 30,766,532	840
34	126	432.550	A	Great Lakes Aviation *	\$ 2,561,518	730
35	162	405.775	A	Hertz Corporation *	\$ 9,971,632	180
36	30	557.625	C	Human Svcs-Child Welfare Svcs	-	605
37	1	900.000	A	Interest Handling Process at DIA **	-	560
38	71	475.475	A	Jardel Enterprises d/b/a Burger King *	\$ 482,210	160
39	85	462.875	A	Key Lime Air Corporation *	\$ 264,428	40
40	63	482.950	C	Klak Golf & Kennedy GC	\$ 1,200,000	280
41	62	482.950	C	Klak Golf @ Overland GC	\$ 1,200,000	280
42	296	340.275	C	Leo Goto/Wellshire Inn Restaurant	\$ 1,000,000	50
43	11	900.000	A	Mega Data Pulse Landing Fee Mgmt. **	-	320
44	124	434.675	A	Mesa Airlines *	\$ 1,091,898	140
45	286	348.475	A	Northwest Airlines, Inc. *	\$ 8,568,225	8
46	24	573.075	B	Parks & Recreation - Administration	\$ 23,896,651	710
47	N/A	N/A	B	Parks & Recreation - Payroll Process **	-	630
48	N/A	N/A	C	Payroll Internal Controls **	-	600
49	N/A	N/A	C	Peer Review **	-	310
50	N/A	900.000	C	Police Staffing/Overtime **	-	1200
51	N/A	N/A	C	Policies and Procedures Maintenance **	-	360
52	189	396.900	C	Purchasing - Vendor Pricing Comparison	-	890
53	61	485.025	C	Reif Golf Enterprises @ Evergreen GC	\$ 1,500,000	50
54	N/A	N/A	C	Rules and Contract Analysis **	-	380
55	213	380.875	A	Ryan International Airlines, Inc. *	\$ 255,552	30
56	199	387.450	C	S&H/Worldwide Concessions, City Park	\$ 250,000	258
57	36	540.450	C	Select Payroll Transactions	\$ 250,000,000	800
58	N/A	N/A	C	Separation Collections **	-	260
59	N/A	N/A	C	Separation Post-Audits **	-	150
60	78	470.600	C	Separation Pre-Audits	\$ 10,000,000	2,620
61	230	369.550	A	Sky West Airlines	\$ 5,027,752	720
62	47	515.400	A	Skyport Development, LLC	\$ 1,354,159	560
63	110	442.025	A	Steamboat Spgs. Rental d/b/a Advantage RAC*	\$ 1,503,261	20
64	67	477.475	C	Subway Real Estate Corp. *	-	270

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value, Revenue, and/or Expend. Amts.	Estimated Audit Hours
65	141	422.275	A	SuperShuttle International Denver*	\$ 460,831	7
66	22	591.775	B	Undersheriff Revenue & Trust Funds	\$ 2,000,000	477
67	22	591.775	C	Undersheriff Vending Contract	\$ 250,000	450
68	21	598.775	A	United Air Lines, Inc. - 2005	\$ 161,894,549	720
69	N/A	N/A	A/B/C	Unplanned Audit Projects & Follow-up **	-	1,280
70	101	448.150	C	Unzip It Productions @ Willis Case GC	\$ 250,000	220
71	25	569.400	C	Use of City Vehicles *	-	148
72	46	519.150	A	Vanguard Car Rental (USA), Inc. *	\$ 6,349,378	301
73	209	382.675	C	Winter Park Land Transactions*	\$ 2,000,000	120
				Totals	\$ 748,837,710	30,811
Audits by Category:			A	Airport Audits	\$ 358,315,817	9,789
			B	Agency Audits	\$ 105,467,183	3,342
			C	Other Audits	\$ 281,349,910	15,670
			A/B/C	Combination Audits	\$ 3,704,800	2,010
				Totals	\$ 748,837,710	30,811

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value Revenue and/or Expend. Amts.	Estimated Audit Hours
1	210	381.750	A	Air Wisconsin Airlines Corporation *	\$ 1,780,787	12
2	18	656.150	A	Airport Concessions DBE Program	-	520
3	275	355.150	A	Alaska Airlines	\$ 2,802,266	130
4	239	367.825	A	Allegiant Air, Inc. *	\$ 1,271,599	491
5	41	527.525	A	Ampco System Parking	\$ 80,000,000	825
6	N/A	N/A	C	Annual Audit Plan **	-	350
7	N/A	N/A	C	Annual Internal Audit Report **	-	330
8	132	430.550	C	ARAMARK @ Red Rocks	\$ 2,500,000	400
9	139	424.675	A	CA Concessions of Colorado, Inc.	\$ 1,516,334	620
10	86	462.425	C	Central Parking @ DCPA	\$ 5,000,000	460
11	151	415.225	C	Citywide Change Funds	-	500
12	10	900.000	C	Citywide Petty Cash	\$ 220,000	650
13	75	473.875	A	Compass Group USA, Inc.	\$ 20,431	324
14	64	481.975	A	Continental Airlines, Inc. *	\$ 15,643,171	15
15	53	495.325	C	Economic Development - Workforce Development	-	1,128
16	50	508.875	A	Enterprise Leasing Co. of Colorado	\$ 1,516,939	520
17	155	410.000	C	Environmental Services	-	1,000
18	13	709.100	B	Fire Payroll/Leave	\$ 40,000,000	700
19	59	489.375	A	Frontier Airlines	\$ 29,649,518	565
20	235	368.950	A	Gate Gourmet, Inc.	\$ 341,040	480
21	126	432.550	A	Great Lakes Aviation *	\$ 2,561,518	20
22	83	467.550	A	Kone Elevator	\$ 3,028,050	520
23	122	435.475	A	Landed Aircraft Weight Compliance	-	340
24	11	900.000	A	Mega Data Pulse Landing Fee Management *&**	-	12
25	313	326.050	C	Mint Café	\$ 250,000	161
26	121	436.275	A	Mission Yogurt, Inc.	\$ 1,336,297	804
27	52	500.275	B	Motor Vehicle - Cash Handling	\$ 50,000,000	580
28	24	573.075	B	Parks & Recreation - Administration *	\$ 23,896,651	540
29	26	569.150	B	Parks & Recreation - Golf Enterprise Fund	\$ 15,371,667	1,300
30	37	535.775	B	Parks & Recreation - Parks Division	\$ 32,635,080	1,100

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value Revenue and/or Expend. Amts.	Estimated Audit Hours
31	35	543.325	B	Parks & Recreation - Recreation Division	\$ 19,478,641	1,000
32	36	540.450	C	Payroll & Performance	-	1,200
33	N/A	N/A	C	Payroll Internal Controls *&**	-	440
34	N/A	N/A	C	Peer Review **	-	100
35	N/A	N/A	C	Performance Audit TBD	-	888
36	34	543.525	A	PFC Handling Process @ DIA	-	520
37	104	446.075	B	Police Revenue & Cash Handling	\$ 10,000,000	500
38	N/A	N/A	C	Policies and Procedures Maintenance **	-	360
39	83	467.550	A	Qwest Business & Government Services	\$ 12,968,900	518
40	40	532.300	C	Republic Parking @LoDo lots	\$ 500,000	280
41	N/A	N/A	C	Rules and Contract Analysis **	-	380
42	342	247.975	C	Safety 911 Surcharge Handling	-	500
43	36	540.450	C	Select Payroll Transactions *	\$ 250,000,000	400
44	N/A	N/A	C	Separation Collections **	-	260
45	N/A	N/A	C	Separation Post-Audits **	-	150
46	78	470.600	C	Separation Pre-Audits	\$ 10,000,000	2,540
47	230	369.550	A	Sky West Airlines *	\$ 5,027,752	17
48	N/A	N/A	A	Skyport Development Co.—Sub-Concession Agreements	\$ 1,477,862	520
49	249	364.075	A	Southwest Airlines	\$ 822,636	520
50	96	453.275	C	Technology Services	-	800
51	15	709.100	B	Undersheriff Payroll/Leave	\$ 30,000,000	700
52	21	598.775	A	United Air Lines, Inc. - 2005*	-	130
53	21	598.775	A	United Air Lines, Inc. - 2006	\$ 161,894,549	160
54	N/A	N/A	A/B/C	Unplanned Audit Projects & Follow-up **	-	1,746
55	83	467.550	A	URS Corporation	\$ 8,833,905	680
56	83	467.550	A	US West Communications	\$ 6,540,056	161
57	264	358.350	A	World Port @ DIA Owner, LLC	\$ 435,297	520
				Totals	\$ 829,320,946	31,387

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value Revenue and/or Expend. Amts.	Estimated Audit Hours
Audits by Category:			A	Airport Audits	\$ 339,468,907	9,944
			B	Agency Audits	\$ 221,382,039	6,420
			C	Other Audits	\$ 268,470,000	13,277
			A/B/C	Combination Audits	\$ -	1,746
				Totals	\$ 829,320,946	31,387

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.