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Cover photo illustration by Denver Auditor’s Office staff.
February 18, 2021

AUDITOR’S LETTER

Our objective in this audit was to identify indications of bias, based on career-service employees’ gender or race and ethnicity, that may exist in the City and County of Denver’s processes for setting employee salaries and allocating merit increases.

We found that the Office of Human Resources does not collect all relevant employee data in its system of record and does not adequately review how city agencies award merit increases.

By implementing recommendations for more comprehensive data collection and for stronger reviews of merit increases, the Office of Human Resources will be better equipped to allow for more complete internal and external reviews of equity in salary and merit increases and ensure merit increases are applied consistently.

This performance audit is authorized pursuant to the City and County of Denver Charter, Article V, Part 2, Section 1, “General Powers and Duties of Auditor.” We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We extend our appreciation to the personnel at the Office of Human Resources who assisted and cooperated with us during the audit. For any questions, please feel free to contact me at 720-913-5000.

Denver Auditor’s Office

Timothy M. O’Brien, CPA
Auditor
Compensation Setting Analysis  
February 2021

Objective  
To identify indications of bias, based on career-service employees’ gender or race and ethnicity, that may exist in the City and County of Denver’s processes for setting employee salaries and allocating merit increases.

Background  
The Office of Human Resources is responsible for ensuring the city complies with Career Service Rules. Career Service Rule 9 outlines the pay factors the city uses to determine employee salary such as prior work experience, education, professional certifications, and level of responsibility. Career Service Rule 13 outlines the city's merit increasing process. Each year the city determines whether to award merit increases to eligible employees based on their performance and other factors. For example, due to the COVID-19 pandemic's effect on the city's budget, the city declined to award merit increases for 2020.

Report Highlights

Highlights from Audit

The Office of Human Resources Does Not Require Agencies to Fill Out or Update Their Employees’ Career Profiles in the City’s System of Record  
The limited data in the city's system of record prevents an analysis of the city's entire population of employees using all relevant pay factor information without having to collect the data manually from individual employee personnel files.

The Office of Human Resources Should Strengthen Its Review of How Agencies Allocate Merit Increases to Ensure They Comply with City Rules  
Without adequate review, some employees may receive an incorrect merit increase.

Denver Auditor Timothy M. O'Brien, CPA  
(720) 913-5000 | www.denverauditor.org
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BACKGROUND

Career Service Rules

The city’s Career Service Rules outline the requirements of employment for most city employees, such as the recruitment and hiring process, and employee compensation. However, not all city employees fall under the Career Service Rules.¹ Those not under Career Service Rules include elected officials, political appointees, county court judges and magistrates, and members of classified services such as police officers and firefighters. Employees of other entities that fall outside the Career Service Rules include the Denver Art Museum, the Denver Zoo, and the Denver Public Library.

The two Career Service Rules relevant to this audit are:

Career Service Rule 9 – This rule outlines the pay factors the city uses to determine a career service employee’s salary.² These include pay factors such as an employee’s related experience, education or professional certifications, market conditions, and the salaries of employees performing similar work.

Career Service Rule 13 – Generally, each year the city awards merit increases, which are pay raises awarded to eligible career service employees based on their performance. Career Service Rule 13 creates a framework that ties employee performance to merit increases ranging from “unacceptable” to “exceptional.”³ These ratings determine which percentage increase, if any, is to be added to an employee’s salary.

Career Service Rule 13 also specifies that employees can receive either a prorated merit increase or a lump-sum payment. Prorated raises are calculated for employees who do not work the full calendar year. For example, if a city employee worked only six months of the year and received a rating that corresponds to a 3% raise, they would receive a prorated amount of 1.5%.

On the other hand, lump-sum payments are provided to employees who earn the maximum salary their position offers. For example, if $80,000 is the highest salary an employee can earn in their position and they receive a rating that corresponds to a 3% merit increase, this employee would receive a $2,400 one-time payment.

¹ Denver Revised Municipal Code § 9-1.
According to city ordinance, the Office of Human Resources and the Career Service Board are responsible for ensuring the city complies with the Career Service Rules. The Career Service Board, together with the Office of Human Resources, is responsible for maintaining a merit system for career-service employees. Human Resources has seven divisions, but our audit focused on the work performed by three of these divisions:

1. Talent Acquisition — which is involved in selecting and hiring all city employees.
2. Technology, Innovation, and Employee Records — which stores and maintains the city’s employee records.
3. Classification and Compensation — which handles designing and implementing employee compensation processes.

**FIGURE 1.** Full-Time Employees and Budgets for Human Resource’s Talent Acquisition, Classification and Compensation, and Technology, Innovation, and Employee Records Divisions

Source: Graphic designed by Auditor’s Office staff using information from the 2021 Mayor’s Proposed Budget.

Figure 1 shows the number of full-time employees and related budgets for these three divisions in 2019.

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The Talent Acquisition; Technology, Innovation, and Employee Records; and Classification and Compensation divisions help city agencies set employee salaries and approve how agencies award merit increases. Talent Acquisition’s processes come into play when candidates are initially considered for employment with the city. When the city is prepared to make a salary offer to a candidate, a recruiter at Talent Acquisition performs the following steps:

1. Checks the candidate’s eligibility for the position by ensuring they meet the position’s minimum qualifications.
2. Reviews the salaries and qualifications of current employees in the same position and compares those with the candidate’s qualifications.
3. Uses the division’s internal pay guidelines to determine a salary range that accounts for the candidate’s prior experience and education. For instance, if the employee only meets the position’s minimum qualifications then the salary range will likely correspond to the position’s minimum level of pay.
4. Sends the salary range recommendation to the agency the candidate applied to, which determines the final salary offer.

Separately, Classification and Compensation’s processes assist city agencies with merit increases by:

1. Discussing the merit table’s rating scale and percentage raises with each agency. Table 1 shows the merit table developed for 2019 that was shared with each agency. Employees with a “successful” rating and above should have received between a 2.2% and 5% merit increase. Any employee with an “unacceptable” rating should not have received a merit increase.

TABLE 1. 2019 Merit Table

<table>
<thead>
<tr>
<th>2019 Performance Rating</th>
<th>2020 Merit Increase Percentage</th>
<th>2020 Lump Sum Merit Payment Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>5: Exceptional</td>
<td>2.20% – 5%</td>
<td>1.30% – 3.50%</td>
</tr>
<tr>
<td>4: Exceeds Expectations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3: Successful</td>
<td>0% – 2%</td>
<td>0%</td>
</tr>
<tr>
<td>2: Development Needed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1: Unacceptable</td>
<td>0%</td>
<td></td>
</tr>
</tbody>
</table>

Source: Information pulled from Career Service Rule 13 – Pay for Performance.
Note: Lump-sum payments are provided to employees who earn the maximum salary their position offers.
2. Works with each city agency to approve its merit allocation methodology. Each city agency can develop its own methodology as long as it fits within the framework outlined in the merit table. For instance, an agency can decide that all employees who receive a successful rating and above receive a 3.5% raise and employees who receive a rating below that do not receive any raise.

3. Conducts a high-level review of each agency's merit allocation submission before merit increases are applied to employees' salaries. For instance, Classification and Compensation should ensure the lump sum payments and prorated payments are calculated accurately.

Lastly, staff at Technology, Innovation, and Employee Records store and manage employee information. For instance, once new employees are hired by the city, staff at this division compile information for the employees' personnel files. Each personnel file contains information such as an employee's job application, resume, and letters of recommendation.

Figure 2 shows the breakdown of demographics between Denver residents in the City and County of Denver and career-service employees in 2019. It shows the representation of gender and people of color that work for the city closely resembles the make-up of Denver's residents.

FIGURE 2. Breakdown of 2019 Demographic Data for City and County of Denver Employees

Source: Graphic designed by Auditor’s Office staff using information from the city's system of record, Workday, and from the U.S. Census Bureau’s American Community Survey.

Employees can select from male, female, and decline to identify in the city's system of record. Other gender identities are not listed as options.
FINDING 1

The Office of Human Resources Does Not Require Agencies to Fill Out or Update Their Employees’ Career Profiles in the City’s System of Record

Career Service Rule 9 establishes the following factors, which are the only considerations city management can use, to determine career-service employee pay:

- Market conditions.
- Related experience.
- Previous work record.
- Education and/or certification.
- Internal equity.
- Level of responsibility accepted.  

However, the city's official system of record, known as Workday, stores only limited employee information corresponding to these pay factors. For example, an employee's education, prior work history, and professional certifications are not always tracked or included. While the Office of Human Resources does possess complete information on each employee including information related to the pay factors listed above such as employee work history, much of this information is stored in electronic personnel files outside Workday. However, most of these documents are in PDF format, which does not allow the data to be compiled and analyzed.

DATA LIMITATION IMPACTING AUDIT OBJECTIVES

Due to incomplete information in Workday, we decided not to report on our audit objectives. We performed analysis to test the population of career-service employees using salary data stored in Workday. However, the data was limited resulting in us having to use proxy information to analyze certain key variables for the population. To overcome this limitation, we randomly selected a sample of 60 career-service employees and manually collected the complete information from their personnel files. However, the manual test work did not provide enough assurance that the risk of unequal pay did not exist in the rest of the population.

Staff at Technology, Innovation, and Employee Records compile employee records such as job applications and professional certifications. When

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changes are made to an employee's work history such as a promotion, staff are responsible for updating the employee personnel file. Meanwhile, staff at Talent Acquisition initiate a background check process to ensure the information on the employee's job application required for the position is accurate.

The limited data in Workday prevents an analysis of the city's entire population of employees using all relevant pay factor information without having to collect the data manually from individual employee personnel files. This manual process is time-intensive as it would likely need to include the following steps: 1) identify where the pay factor information is in the file; 2) manually enter this information into an excel spreadsheet; 3) summarize the information for each employee to learn their work history; and 4) manually analyze the information.

The city's Fiscal Accountability Rules designate Workday as the city's official system of record for human resources, payroll, and document management to ensure the integrity and validity of data. However, employee personnel files are housed in Alfresco in accordance with this Fiscal Accountability Rule. Alfresco is an enterprise content management, or ECM, system the city uses to organize and store its financial and contractual documents. Unlike Workday, this system does not allow data to be compiled and analyzed in an automated fashion. Further, the Classification and Compensation division is responsible for ensuring salary decisions, such as merit and pay adjustments, are based on the allowable pay factors under Career Service Rule 9. Therefore, the data housed in Workday should include, at a minimum, employee information that covers the pay factors listed in Career Service Rule 9.

Workday’s career profile feature can serve as an internal resume where employees can self-report their information such as prior work experience or education. In fact, when we spoke with Human Resources about this feature, we were told that they are testing this feature with their staff to increase completion rates of their employee profiles. However, the Office of Human Resources does not require city agencies to have employees complete their profiles.

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RECOMMENDATION 1.1

Collect Complete Employee Data – The Office of Human Resources' Director of Technology, Innovation, and Employee Records should work with city agencies to ensure employees input all data related to the employee Workday career profile.

Agency Response: Agree, Implementation Date – Dec. 31, 2021
FINDING 2

The Office of Human Resources Should Strengthen Its Review of How Agencies Allocate Merit Increases to Ensure They Comply with City Rules

The Office of Human Resources does not adequately review city agencies’ merit increase allocations to ensure their compliance with city rules.

We used our professional judgment to select six city agencies to see how they awarded merit increases to their eligible employees from 2018 through 2019 and found that five of them did not follow their own allocation methodology in awarding these raises.

Career Service Rule 13 requires merit increases to be based on an employee's performance rating. While agencies have discretion to choose the specific raise amount they award their employees, an agency’s merit increase allocation methodology is shaped by — and must abide by — the rules laid out in Career Service Rule 13. These key rules include that:

- The percentage merit increase for all eligible employees at an agency must average 3.3% across the entire agency.
- The maximum merit increase amount awarded to an eligible employee cannot exceed 5%.
- Eligible employees who have worked for the city for less than a calendar year must receive a prorated merit increase in proportion to the amount of the year they worked.
- An eligible employee whose current pay is at or above the pay range maximum for their position is not eligible for a merit increase but is instead given a one-time lump-sum merit payment ranging from 1.3% to 3.5% of their current pay.

All six agencies we reviewed used a table similar to Table 2 on the following page to define their merit allocation methodologies. The table outlines the percentage raise the agency would award for each possible performance rating.

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10 These amounts are for the 2019 merit allocation period. For the 2018 merit allocation period, the percentage merit increase for all eligible employees at an agency had to average 3.27%, could not exceed 4.6%, and lump-sum merit increases had to fall between 1.8% to 3.2%.
To determine whether city agencies consistently followed their own merit increase methodology, we obtained each agency’s allocation methodology for the six agencies we reviewed and used them to calculate the raises agencies should have given each of their employees based on their performance ratings. We then compared those numbers to the raises the agencies actually gave their employees.

We found that 111 instances in five out of six agencies— or about 2% — of the 5,536 employee merit increases we reviewed did not align with agency methodologies resulting in 108 overpayments and underpayments, as shown in Figure 3.

**TABLE 2. Example Merit Allocation Methodology**

<table>
<thead>
<tr>
<th>Employee Performance Rating</th>
<th>Merit Increase Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceptional</td>
<td>4.6%</td>
</tr>
<tr>
<td>Exceeds Expectations</td>
<td>4%</td>
</tr>
<tr>
<td>Successful</td>
<td>3.2%</td>
</tr>
<tr>
<td>Development Needed</td>
<td>2%</td>
</tr>
<tr>
<td>Unacceptable</td>
<td>0%</td>
</tr>
</tbody>
</table>

*Source: Table designed by Auditor’s Office staff to provide an example of a merit allocation methodology.*

To determine whether city agencies consistently followed their own merit increase methodology, we obtained each agency’s allocation methodology for the six agencies we reviewed and used them to calculate the raises agencies should have given each of their employees based on their performance ratings. We then compared those numbers to the raises the agencies actually gave their employees.

We found that 111 instances in five out of six agencies— or about 2% — of the 5,536 employee merit increases we reviewed did not align with agency methodologies resulting in 108 overpayments and underpayments, as shown in Figure 3.

**FIGURE 3. Merit Increase Testing Results**

*Source: Auditor’s Office analysis of agency merit increases for selected city agencies.*
Without requiring agencies to provide their merit allocation methodologies, the Office of Human Resources cannot ensure agencies give merit increases fairly and consistently.

The Office of Human Resources staff explained that the errors in merit increases we identified were the result of various factors including agencies' discretion to deviate from their own methodologies and incorrect calculations, such as agencies giving employees full merit increases when those employees worked only part of the year, and should have had their merit increases prorated. This means that some of these over- or underpayments were justified based on the agency's discretion while some of the over- and underpayments were incorrect based on miscalculations by the agency.

The Office of Human Resources has review guidelines designed to provide a process for evaluating merit allocations from each agency to ensure there are no general irregularities and to ensure prorated raises are calculated accurately. However, the Office of Human Resources does not require city agencies to submit merit allocation methodologies for the office's review. Without requiring agencies to provide their merit allocation methodologies, the Office of Human Resources cannot ensure agencies give merit increases in compliance with Career Service Rule 13 fairly, consistently, and accurately across an agency.

**RECOMMENDATION 2.1**

**Require That Agency Merit Allocation Methodologies Are Submitted and Reviewed** – The Office of Human Resources' Director of Classification and Compensation should require city agencies to submit their allocation methodologies during the merit increase review process to ensure that agencies are complying with Human Resources' merit allocation review guidelines and Career Service Rule 13. At a minimum this review should include:

- Verifying that the city agency allocation methodology was applied consistently across all eligible agency employees.
- Verifying that the proration calculations were performed correctly using the Office of Human Resources' formula.
- Verifying that lump-sum payments were assigned appropriately and that they equal the correct amount according to the city agency's allocation methodology.

**Agency Response: Agree, Implementation Date – Jan. 31, 2022, contingent upon the city having a merit program in 2022 or any subsequent year.**
RECOMMENDATIONS

The agency narratives below are reprinted verbatim from the agency’s response letter, shown in the next section of this report.

1.1 Collect Complete Employee Data – The Office of Human Resources’ Director of Technology, Innovation, and Employee Records should work with city agencies to ensure employees input all data related to the employee Workday career profile.

Agency Response: Agree, Implementation Date – Dec. 31, 2021

OHR initiated a multi-pronged program over the last two years to strongly encourage the city workforce to complete their individual career profiles in Workday. The program includes marketing, enhancing the process to ensure appropriate data is captured, functionality to update profiles during position changes, and profile review for all newly on-boarded employees. Many employees responded to this request, but not all. OHR will increase the outreach to leaders and employees, including new marketing and communications techniques to promote completion of their individual career profiles this year.

It should be noted that this functionality is employee entered/driven and it is nearly impossible to achieve 100 percent participation. However, OHR will continue to pursue completion of this valuable tool in Workday. Additionally, OHR has a process and requirement in place to ensure that all newly hired and promoted employees enter their career profile data, which means as more job movement occurs, more career profiles are completed and our dataset and tools improve.

2.1 Require That Agency Merit Allocation Methodologies Are Submitted and Reviewed – The Office of Human Resources’ Director of Classification and Compensation should require city agencies to submit their allocation methodologies during the merit increase review process to ensure that agencies are complying with Human Resources’ merit allocation review guidelines and Career Service Rule 13. At a minimum this review should include:

• Verifying that the city agency allocation methodology was applied consistently across all eligible agency employees.

• Verifying that the proration calculations were performed correctly using the Office of Human Resources’ formula.

• Verifying that lump-sum payments were assigned appropriately and that they equal the correct amount according to the city agency’s allocation methodology.

Agency Response: Agree, Implementation Date – Jan. 31, 2022, contingent upon the city having a merit program in 2022 or any subsequent year.

The Office of Human Resources will require each city agency to submit their merit allocation
methodology to Classification and Compensation along with their merit submission in order to achieve the above-stated merit allocation review goals.
AGENCY RESPONSE TO AUDIT RECOMMENDATIONS

January 28, 2021

Auditor Timothy M. O’Brien, CPA
Office of the Auditor
City and County of Denver
201 West Colfax Avenue, Dept. 705
Denver, Colorado 80202

Dear Mr. O’Brien,

The Office of the Auditor has recently conducted a performance audit of the Compensation Setting Analysis.

This memorandum provides a written response for each reportable condition noted in the Auditor’s Report final draft that was sent to us on January 8, 2021. This response complies with Section 20-276 (c) of the Denver Revised Municipal Code (D.R.M.C.).

AUDIT FINDING 1

The Office of Human Resources (“OHR”) does not require agencies to fill out or update their employees’ career profiles in the city’s system of record.

RECOMMENDATION 1.1
Collect Complete Employee Data – The OHR’s Director of Technology, Innovation, and Employee Records should work with city agencies to ensure employees input all data related to the employee Workday career profile.

<table>
<thead>
<tr>
<th>Agree or Disagree with Recommendation</th>
<th>Target date to complete implementation activities (Generally expected within 60 to 90 days)</th>
<th>Name and phone number of specific point of contact for implementation</th>
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</thead>
<tbody>
<tr>
<td>Agree</td>
<td>12/31/2021</td>
<td>Christopher Longshore (720) 547-5345</td>
</tr>
</tbody>
</table>
Narrative for Recommendation 1.1

OHR initiated a multi-pronged program over the last two years to strongly encourage the city workforce to complete their individual career profiles in Workday. The program includes marketing, enhancing the process to ensure appropriate data is captured, functionality to update profiles during position changes, and profile review for all newly on-boarded employees. Many employees responded to this request, but not all. OHR will increase the outreach to leaders and employees, including new marketing and communications techniques to promote completion of their individual career profiles this year.

It should be noted that this functionality is employee entered/driven and it is nearly impossible to achieve 100 percent participation. However, OHR will continue to pursue completion of this valuable tool in Workday. Additionally, OHR has a process and requirement in place to ensure that all newly hired and promoted employees enter their career profile data, which means as more job movement occurs, more career profiles are completed and our dataset and tools improve.

AUDIT FINDING 2

The Office of Human Resources should strengthen its review of how agencies allocate merit increases to ensure compliance with city rules.

RECOMMENDATION 2.1
Require Agency Merit Allocation Methodologies Are Submitted and Reviewed

OHR’s Director of Classification and Compensation should require city agencies to submit their allocation methodologies during the merit increase review process to ensure that agencies are complying with Human Resources’ merit allocation review guidelines and Career Service Rule 13. At a minimum this review should include:

- Verifying that the city agency allocation methodology was applied consistently across all eligible agency employees.
- Verifying that the proration calculations were performed correctly using the Office of Human Resources’ formula.
- Verifying that lump-sum payments were assigned appropriately and that they equal the correct amount according to the city agency’s allocation methodology.

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<th>Name and phone number of specific point of contact for implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agree</td>
<td>1/31/2022 Contingent upon the city having a merit program in 2022 or any subsequent year.</td>
<td>Nicole de Gioia-Keane, (720) 913-5643</td>
</tr>
</tbody>
</table>
Narrative for Recommendation 2.1

The Office of Human Resources will require each city agency to submit their merit allocation methodology to Classification and Compensation along with their merit submission in order to achieve the above-stated merit allocation review goals.

Please contact Chris Longshore, HR Technology and Innovation Director, 720-547-5345, and/or Nicole de Gioia-Keane, Classification and Compensation Director, Office of Human Resources at 720-913-5643 with any questions.

Sincerely,

Karen Niparko
Executive Director
Office of Human Resources

cc: Valerie Walling, CPA, Deputy Auditor
Katja E. V. Freeman, MA, MELP, Audit Director
Patrick Schafer, CPA, CIA, CFE, MBA, Audit Supervisor
Nicole de Gioia-Keane, Compensation & Classification Director
Christopher Longshore, HR Information Technology Director
Rory McLuster, Deputy Director, Office of Human Resources
Cindy Bishop, Deputy Director, Office of Human Resources
Diane Vertovec, Marketing & Communications Director
OBJECTIVE

To identify indications of bias, based on career-service employees' gender or race and ethnicity, that may exist in the City and County of Denver's processes for setting employee salaries and allocating merit increases.

SCOPE

The audit assessed employees' base pay salaries and their merit increases to identify whether a person's gender or race and ethnicity are significant drivers of their pay. Employee base pay excludes stipends, differential pay, bonuses, and overtime pay.

Our analysis included only those employees who fall under the city's Career Service Rules who are classified as “unlimited.”

This scope did not include other city processes that may affect differences in pay or employment selection such as:

• The city's recruiting and hiring practices for new hires and promotions, such as advertising, screening applications, interviewing applicants, and selecting from a pool of applicants.

• The city's performance review process that is used as the basis of merit increases — specifically, how an agency identifies and develops core competencies to measure against an employee's performance or the subjectivity involved in assigning performance ratings.

• The city's process to classify and group employees by job classification. Job classifications are used by the city to group employees performing similar work. Each classification is then assigned the same pay range, title, and job requirements.

• The pay ranges assigned to each job classification, which are the minimum and maximum pay amount for each classification.

• Cases of past employees who left city employment citing bias based on their gender or race and ethnicity.

The audit used employee data retrieved from the city's Office of Human Resources from January 2017 through September 2019. Specifically, for the merit objective the audit team analyzed merit increases that were applied in 2018 and 2019.

METHODOLOGY

We applied various methodologies to gather and evaluate information related to our audit objectives. These included:

• Reviewing the city's Career Service Rules, city ordinance, and the Office of Human Resources' internal procedures.
Office of the Auditor

The Auditor of the City and County of Denver is independently elected by the citizens of Denver. He is responsible for examining and evaluating the operations of City agencies and contractors for the purpose of ensuring the proper and efficient use of City resources. He also provides other audit services and information to City Council, the Mayor, and the public to improve all aspects of Denver’s government.

The Audit Committee is chaired by the Auditor and consists of seven members. The Audit Committee assists the Auditor in his oversight responsibilities regarding the integrity of the City’s finances and operations, including the reliability of the City’s financial statements. The Audit Committee is structured in a manner that ensures the independent oversight of City operations, thereby enhancing citizen confidence and avoiding any appearance of a conflict of interest.

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Denver CO, 80202
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www.denverauditor.org

Our Mission

We deliver independent, transparent, and professional oversight in order to safeguard and improve the public’s investment in the City of Denver. Our work is performed on behalf of everyone who cares about the City, including its residents, workers, and decision-makers.