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Cover photo courtesy of Denver Sheriff Department.
AUDITOR'S LETTER

June 17, 2021

The objective of our examination of the city's construction contract with Bryan Construction at the Denver County Jail Building 24 was to assess how the Department of Transportation and Infrastructure reviews compliance with the contract terms. This included evaluating the department's internal controls associated with review and approval of pay applications and change orders, review of the use of subcontractors by the contractor, and review of the contractor's adherence to project progress. CliftonLarsonAllen LLP conducted this examination on behalf of the Auditor's Office. I am pleased to present the results of this examination.

The examination found that the department did not ensure that sufficient documentation was provided to them to identify and verify billings for work performed by subcontractors. Additionally, the department processes for documenting and approving project changes were not made in timely fashion and did not include adequate support explaining why additional work and costs were necessary beyond the original scope of the project.

By implementing recommendations for stronger monitoring of subcontractor billings and the managing of project changes, the Department of Transportation and Infrastructure will be better equipped to manage future construction contracts.

This examination is authorized pursuant to the City and County of Denver Charter, Article V, Part 2, Section 1, “General Powers and Duties of Auditor.”

We extend our appreciation to the personnel at the Department of Transportation and Infrastructure who assisted and cooperated with us and CliftonLarsonAllen during the examination. For any questions, please feel free to contact me at 720-913-5000.

Denver Auditor's Office

Timothy M. O’Brien, CPA
Auditor
INDEPENDENT ACCOUNTANTS' REPORT

City and County of Denver, Denver Auditor’s Office
Denver, Colorado

We have examined the City and County of Denver’s Department of Transportation and Infrastructure’s (DOTI) compliance with contract #PWADM-201632008 “Denver County Jail Building 24 Levels 6 and 7 Build Out” with Bryan Construction Inc. (the contractor) during the period of October 1, 2017 through March 2, 2021 as it relates to DOTI’s review of the contractor’s compliance with contract terms, internal controls associated with review and approval of pay applications and change orders, evaluation of DOTI’s review of the use of subcontractors by the contractor, and evaluation of DOTI’s review of the contractor’s adherence to project progress reporting. Management of DOTI is responsible for DOTI’s compliance with the specified requirements. Our responsibility is to express an opinion on DOTI’s compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether DOTI complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether DOTI complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the City and County of Denver’s Department of Transportation and Infrastructure’s compliance with specified requirements.

In our opinion, the City and County of Denver’s Department of Transportation and Infrastructure complied, in all material respects, with contract #PWADM-201632008 “Denver County Jail Building 24 Levels 6 and 7 Build Out” with the contractor as it relates to the contractor’s compliance with contract terms, internal controls associated with review and approval of pay applications and change orders, evaluation of DOTI’s review of the use of subcontractors by the contractor, and evaluation of DOTI’s review of the contractor’s adherence to project progress reporting during the period October 1, 2017 through March 2, 2021.

CliftonLarsonAllen LLP

Broomfield, Colorado
June 17, 2021
Management of the City and County of Denver’s Department of Transportation and Infrastructure
and the Denver Auditor’s Office
Denver, Colorado

In planning and performing our examination of the City and County of Denver’s Department of Transportation and Infrastructure’s (DOTI) compliance with contract #PWADM-201632008 “Denver County Jail Building 24 Levels 6 and 7 Build Out” with Bryan Construction Inc. (the contractor) during the period of October 1, 2017 through March 2, 2021, in accordance with attestation standards established by the American Institute of Certified Public Accountants and Government Auditing Standards, we considered DOTI’s internal control over the compliance (internal control) as a basis for designing examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on DOTI’s compliance, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we do not express an opinion on the effectiveness of the entity’s internal control.

Our examination of DOTI’s compliance with this contract included DOTI’s review of the contractor’s compliance with contract terms, internal controls associated with review and approval of pay applications and change orders, evaluation of DOTI’s review of the use of subcontractors by the contractor, and evaluation of DOTI’s review of the contractor’s adherence to project progress reporting.

During our examination we became aware of deficiencies in internal control and other compliance matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. This letter does not affect our report dated May 20, 2021 on the compliance of the Department of Transportation and Infrastructure.

Introduction and Background

CliftonLarsonAllen LLP (“CLA”) was engaged by the Denver Auditor’s Office (“Auditor”) to perform an examination of the City and County of Denver’s Department of Transportation and Infrastructure’s (DOTI) contract #PWADM-201632008 “Denver County Jail Building 24 Levels 6 and 7 Build Out” with Bryan Construction Inc. (the contractor) during the period of October 1, 2017 through March 2, 2021 as it relates to DOTI’s review of the contractor’s compliance with contract terms, internal controls associated with review and approval of pay applications and change orders, evaluation of DOTI’s review of the use of subcontractors by the contractor, and evaluation of the DOTI’s review of the contractor’s adherence to project progress reporting and the construction project closeout processes. As part of the deliverables, CLA presented an examination report to the Audit Committee.

The agreement between DOTI and Bryan Construction Inc. being examined included a preconstruction agreement entered into on February 1, 2017 for an amount up to $12,000, an agreement on September 14, 2017 for Bid Package #1 for a not to exceed amount of $3,045,931, and an agreement on April 16, 2018 for Bid Package #2 for a not to exceed amount of $5,182,496, with total construction costs not to exceed $8,228,427 between both bid packages. This agreement was awarded to Bryan Construction Inc. through an invitation for bids and proposal process from qualified general contractors dated April 1, 2016.

The agreements above were entered into under a Construction Manager/General Contractor (CM/GC) arrangement, where Bryan Construction Inc. was responsible for working with the designer to ensure that final design as-builts are informed as to cost and schedule. Bryan Construction Inc. was also responsible for requesting price quotes from a list of qualified subcontractors for specific divisions of the project and would oversee the lowest bidding subcontractor in performing the work. Bryan Construction Inc. could also elect to perform the work, if the contractor could perform the work at a lower cost than the subcontractor bids received.
As part of this type of CM/GC procurement arrangement, a selection committee selected the contractor from among four prequalified contractors that submitted proposals. The selection of Bryan Construction Inc. was based on a proposal of qualifications and proposed contractor’s fee but did not include bids on construction costs or a guaranteed maximum price. The guaranteed maximum price of construction costs was negotiated between DOTI and the contractor after entering into the initial preconstruction agreement. DOTI uses the CM/GC arrangement for construction of projects that are considered to be more complex, relating to sensitive design plans such as construction of a jail, and to try to accelerate portions of critical scope, long lead items, and to increase technical collaboration by including the contractor in the design phase. Executive Order 8 of the City and County of Denver allows CM/GC arrangements as part of alternative procurement methods which includes negotiating with contractors after determining the best qualified proposer.

During the course of the project, three change orders were approved totaling $2,486,007 or a 30.2% increase from the total maximum guaranteed price under the agreements with Bryan Construction Inc. The total maximum cost increased to $10,714,434 from $8,228,427 based on these change orders.

The proposal from Bryan Construction Inc. included a project timeline that anticipated completion of the project in early January 2018 based on the 262 days from the notice to proceed with construction to the substantial completion date. As part of the three change orders, the project was extended by 1,001 days with a revised substantial completion date by March 23, 2021. As of March 3, 2021, the project was not yet completed and was not yet closed out.

**Objective**

The objectives of the examination were to review the following:

- Denver’s Department of Transportation and Infrastructure’s (DOTI) review of Bryan Construction Inc.’s (the contractor) compliance with contract terms.
- DOTI’s review of the contractor’s use of subcontractors under the contract to include an examination of associated pay applications.
- Understand the change orders to determine DOTI’s compliance with the construction services contract.
• Understand DOTI’s internal controls associated with the review and approval of pay applications and change orders
• DOTI’s oversight of the contractor’s compliance with construction project progress reporting and adherence to project budgets.

Scope

The examination performed consisted of review and evaluation of:

• Denver’s Department of Transportation and Infrastructure’s (DOTI) oversight of Bryan Construction Inc.’s compliance with contract terms.
• DOTI’s approval of Bryan Construction Inc.’s use of subcontractors under the contract to include an examination of associated pay applications.
• Change orders to ensure DOTI monitored compliance with the construction services contract.
• DOTI’s internal controls associated with the review and approval of pay applications and change orders.
• DOTI’s oversight of Bryan Construction Inc.’s compliance with construction project progress reporting and adherence to project budgets.

The contract and payments subject to the examination consisted of the following:

• The preconstruction contract, the contract for Bid Package #1, and the contract amendment for Bid Package #2 between the City and County of Denver Department of Transportation and Infrastructure and Bryan Construction Inc., Contract Number PWADM-201736311, for an amount up to $8,228,427. The total contract amount was increased by three change orders for $2,486,007 for total project amount of $10,714,434.

This contract was subject to testing as described in the Methodology section below. The total amount billed and paid by DOTI to Bryan Construction Inc. under this agreement was $9,789,212.30 with $515,221.70 remaining in retainage for work performed from October 2017 through February 2021. Payment relating to the third change order and retainage had not yet been made by the end of the contract examination period.

Methodology

In performing the examination of Bryan Construction Inc.’s compliance with contract terms and Denver’s Department of Transportation and Infrastructure’s internal controls associated with the review and approval of pay applications and change orders, the methodologies included the following:

• Inquire of key personnel from Denver’s Department of Transportation and Infrastructure (DOTI) and the Denver Auditor’s Office to obtain an understanding of the contract, the projects occurring under the contract, and the subcontractor bidding process by Bryan Construction Inc. in relation to the contract.
• Review of the subcontractor bids submitted in response to the contractor’s request for price quotes for each division of the project.
• Selection for testing of twenty-four applications for payment relating to the contract under examination which includes all payments from the start of the project through June 2020. DOTI used the Textura payment management software to manage this project. The detail from Textura showing the amount charged for all tasks completed to date was obtained for each application for payment. The approval history attached to each pay application showed submission by the contractor and approval by the Department Project Manager, City Project Manager, and Contract Administrator.

• Selection for testing of all three change orders relating to the contract under examination. Obtained the approval history of the change orders, noting that change orders were approved by five individuals from DOTI. The detail of changes included in the project management change log was reviewed along with the change order narrative for each change order. The first change order added $1,141,007, the second added $935,000, and the third change order added $410,000 for a total increase of $2,486,007 or a 30.2% increase from the contract total.

• DOTI’s daily project diary entries from February 22, 2018 to May 29, 2018 were obtained and reviewed. DOTI’s internal project inspector email entries from July 26, 2018 through March 11, 2019 were obtained and reviewed. The inspection and observation reports from Kumar & Associates from October 2017 through June 2018 were obtained and reviewed. Weekly meeting minutes of the project status meetings including DOTI, Bryan Construction Inc., Wold Architects and Engineers, and the Denver Sheriff’s Department from September 19, 2017 to February 18, 2021 were obtained and reviewed. Based on inquiry with DOTI personnel, there were no other inspection reports or meeting minutes available relating to this project as of fieldwork exit on March 2, 2021.

• The list of payments to subcontractors attached to pay applications were obtained and summarized. Obtained the subcontractor partial and final lien releases that were attached to the pay applications.

• As the project was not completed prior to the end of the contract examination period, compliance with the close-out process was not reviewed as part of the examination.

Findings

1. Monitoring of Subcontractor Billings

Special Conditions 14 titled Applications for Payment of contract PWADM-201736311-00 with Bryan Construction Inc. states: “Each complete application shall contain a list of Subcontractor and material invoices. If requested by the City, the Contractor will furnish the City with invoices shown on the lists which accompany any application for payment.”

This requirement that the contractor provide the detail of amounts billed by subcontractors is a key component of DOTI’s ability to monitor the status of the construction project compared to the amount paid to the contractor. In the Construction Manager/General Contractor (CM/GC) arrangement, the importance of monitoring the invoiced amounts from subcontractors is significantly increased as the contractor is responsible for sending out requests for bids from subcontractors, selecting the subcontractor, overseeing the work performed by the subcontractor, and paying the subcontractor. Due to these unique circumstances specific to this type of project delivery method, this arrangement has the potential for decreased accountability by the contractor to the overall project budget if there is not sufficient monitoring and oversight by DOTI.
Based on the supporting documentation included with the pay applications provided by DOTI for this examination, the first list of subcontractor billings and subsequent payments was provided to DOTI on the ninth application for payment for work completed through July 31, 2018. DOTI did not request any subcontractor invoices from the contractor as allowed in the contract terms. Based on discussion with management of DOTI, the subcontractor amounts should have been included in the Contractor’s Certification of Payment (CCP) but were not properly included based on errors in the contractor’s process for inputting information into Textura.

As presented in the graph below, which shows the amount of work completed and billed in each application for payment, eighty percent (80%) of the original $8,228,427 project budget was completed and billed by July 31, 2018 when this first listing was received. While some applications for payment may not include work performed by subcontractors, some or all of the first eight applications for payment included billings for work performed by subcontractors based on the dollar amount listed as paid to subcontractors in the ninth application for payment compared to the total of the first nine applications for payment.

As part of the CM/GC arrangement, Bryan Construction Inc. requested price quotes from a list of subcontractors for each portion of the work performed. Based on the information obtained from Bryan Construction Inc. by DOTI, there were fourteen requests for price quotes issued by the contractor. Between one and four responses with price quotes were documented as received from subcontractors for each request. In comparing the written price quotes with the amounts listed in the subcontractor payment listing for May 31, 2020, it was noted that the amount paid to subcontractors was higher than the price quote in all but two of the subcontractors. For the subcontractors that were paid more than the quoted price, the difference between the price quote and the amount paid was approximately $1.9 million. Based on inquiry with individuals involved in the project at DOTI, the difference relates to the $2,486,007 total of both change orders, however DOTI did not reconcile the amounts paid to subcontractors to the quoted prices or amounts billed by subcontractors. There were nine subcontractors totaling $889,004 listed on the contractor’s subcontractor payment listing for May 31, 2020 that received payment for work performed as part of this project but did not have written price quote documentation.

As part of the monthly applications for payment from Bryan Construction Inc., DOTI received signed partial lien releases from the subcontractors to the contractor for payment relating to the work performed. Of the twenty-six
subcontractors included on the subcontractor payment listings, DOTI provided documentation of partial lien releases for fourteen subcontractors. The total amount listed as net paid to date for the fourteen subcontractors was $7,141,797 and the partial lien releases totaled $3,712,601, a difference of $3,429,196.

Special Conditions 12 titled Payment Procedure of contract PWADM-201736311-00 with Bryan Construction Inc. states: "In accordance with General Contract condition 907, Releases and Contractors Certification of Payment, Applications for Payment must be accompanied by completed Partial or Final Claim Release Form, as appropriate, from each subcontractor and supplier, and/or the Contractor’s Certification of Payment.”

Management of DOTI noted that the contractor was considered to be compliant with the special condition based on submission of the Contractors Certification of Payment that was included with each application for payment. However, as described previously, the Contractors Certification of Payment did not include subcontractor amounts due to errors in the contractor’s process for inputting information into Textura. In addition, management of DOTI noted that the final lien releases would be received and agreed to amounts paid to subcontractors at the close-out of the project, which had not yet occurred as of the end of the examination period.

Recommendation 1: We recommend that DOTI improve the monitoring process over amounts billed by subcontractors, including timely tracking of amounts invoiced by subcontractors. In Construction Manager/General Contractor (CM/GC) arrangements where the contractor is responsible for requesting price quotes for specific portions of project work, we recommend that DOTI perform a reconciliation from the price quotes submitted to the amounts paid to subcontractors to ensure that the City is not overpaying for work performed and that subcontractors are adequately compensated by the contractor.

2. Project Management and Timeliness of Change Orders

Per the Department of Transportation and Infrastructure – Contract Administration procedure for New and Amendatory Contracts, the primary purpose of the Construction Manager/General Contractor (CM/GC) project delivery method is to accelerate portions of the scope and to optimize construction sequencing through the use of a construction manager who works with the designer in preconstruction to ensure that the final design as-builts are informed as to cost and schedule. However, the project timeline was significantly extended through change orders for 1,001 additional days along with an increase in overall construction costs of 30.2% from the guaranteed maximum price negotiated with Bryan Construction Inc. in bid packages #1 and #2.

There were three change orders approved during the time period covered by this examination. The first change order was for $1,141,007, the second change order was for $935,000, and the third change order was for $410,000. All three change orders were accepted by the contractor and approved by DOTI with documented approvals by the Project Manager, Portfolio Manager, and the Director of Capital Projects Management. The approvals for the first two change orders occurred simultaneously, with the Project Manager approval by DOTI on July 22, 2019 and completion of all required approvals on August 9, 2019. The third change order was approved by the Project Manager on November 30, 2020 with final approval on January 13, 2021.

The original estimate of substantial completion was June 26, 2018, based on contract time of 262 days from the notice to proceed with construction dated September 27, 2017. The first two change orders were approved on August 9, 2019, 409 days after the initial estimated substantial completion date. These two change orders added 607 additional days to the contract time for a revised estimated substantial completion date of February 23, 2020. The third change order was approved on January 12, 2021, 325 days after the revised substantial completion date. The third change order added 394 days to the contract time for a revised estimated substantial completion date of
March 23, 2021. The contract with Bryan Construction Inc. outlined that the City could have liquidated damages of $2,000 for each day that the project was not substantially complete beyond the original estimate. As the project is anticipated to be completed prior to the revised substantial completion date of March 23, 2021, the City does not anticipate liquidated damages relating to delays in this project.

A change order log of specific items was maintained by Bryan Construction Inc. and was discussed during weekly project status meetings. This change order log was also used to track the use of construction contingency and owner contingency amounts which were separately identified dollar amounts within the contract with Bryan Construction Inc. The cost of specific items on the change order log that were accepted by DOTI in excess of contingency amounts were agreed to the total amounts on the two approved change orders. Using the detail in the change order log, items included in the change order log were grouped into categories for the graph below which shows each category's percentage of the total $2,486,007 amount.

Based on inquiry with individuals at DOTI and internal documentation for the basis for change, the majority of the additional costs were required changes to construction based on regulatory and safety issues that were noted during inspection and considered to be unforeseen. While the change log appeared to be a useful tracking tool and DOTI documented the overall basis for the change order, the documentation in the change order log and in the meeting minutes did not contain context or justification for why the additional cost was necessary or why the costs were considered to be outside of the original scope of the project. Without sufficient context documented, it remains unclear why additional costs were required.

Based on review of the weekly project meeting minutes, it was noted during the March 2019 meeting minutes that these change orders related primarily to work that was already performed by the contractor or subcontractors during November and December of 2018. The meeting minutes continued to discuss the timeliness of approval for the change orders and the impact on the project timeline until the final approval of both change orders in August 2019. After the approval of the change orders, the majority of the costs approved in the change orders were paid in September 2019. Based on review of the meeting minutes during this timeframe, it was noted that the reason for the delay in the change order related to delays in DOTI’s approval of the change order as well as issues with certified payroll provided by Bryan Construction Inc. beginning in December 2017 through April 2019, but did not specify the context of these issues.
**Recommendation 2:**

We recommend that the change order approval process be completed timely to ensure timely completion of projects or maintain documentation of why change orders were unable to be approved timely if it causes significant project delays. In addition, we recommend that DOTI improve the documentation included in change orders to add context to support why the costs included in the change orders are considered to be outside of the scope of the guaranteed maximum price within the contract. The additional context in the change order should also document consideration of costs being truly unforeseen, that changes in construction relating to regulatory requirements and inspections could not have been anticipated, or that the costs relate to services outside of the original scope of the project. Since the project cost is based on negotiations with the contractor rather than a comparison of proposed costs from multiple qualified contractors, requiring documentation of this context can improve DOTI’s monitoring of the financial risks surrounding the contractor’s use of subcontractors, the contractor’s bidding process with subcontractors, and adherence to the negotiated total project cost. The documentation of context can assist DOTI in continual improvement in project management for future CM/GC projects and improve transparency to the general public to ensure that the City is fiscally responsible for construction projects.

In addition, we recommend that management of DOTI continue to monitor and assess the workload of project managers assigned to CM/GC projects to ensure that project managers can adequately manage and monitor the CM/GC project.

**Conclusion**

During this examination, we observed certain internal control processes appearing to operate effectively throughout many of Denver’s Department of Transportation and Infrastructure’s processes, including multiple levels of approval for payments and change orders, a detailed change order log, and weekly meeting minutes on the project status. However, as noted above, there were also areas where internal controls could be improved in timeliness and through documentation of additional context. By strengthening internal controls, improving monitoring processes, and implementing the recommendations provided, Denver’s Department of Transportation and Infrastructure can more effectively monitor compliance with the contract provisions for construction projects.

This communication is intended solely for the information and use of management of the City and County of Denver’s Department of Transportation and Infrastructure, the Denver Auditor’s Office, and others within the City and County of Denver, and is not intended to be, and should not be, used by anyone other than these specified parties.

**CliftonLarsonAllen LLP**

Broomfield, Colorado
May 21, 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 tasked CliftonLarsonAllen LLP (CLA) to conduct an examination of the Denver County Jail Building 24 Buildout Contract.

This memorandum provides a written response for each reportable condition noted in the Auditor’s Report final draft that was sent to us on April 15, 2021. This response complies with Section 20-276 (c) of the Denver Revised Municipal Code (D.R.M.C.).

RECOMMENDATION 1
We recommend that DOTI improve the monitoring process over amounts billed by subcontractors, including timely tracking of amounts invoiced by subcontractors. In Construction Manager/General Contractor (CM/GC) arrangements where the contractor is responsible for requesting price quotes for specific portions of project work, we recommend that DOTI perform a reconciliation from the price quotes submitted to the amounts paid to subcontractors to ensure that the City is not overpaying for work performed and that subcontractors are adequately compensated by the contractor.

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<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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<tr>
<td>Agree</td>
<td>August 1, 2021</td>
<td>Cara Sequino 720-913-4585</td>
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Narrative for Recommendation 1
DOTI will update appropriate project management resource documents with guidance for staff managing CM/GC projects to improve monitoring of subcontractor billings and amounts paid.

RECOMMENDATION 2
We recommend that the change order approval process be completed timely to ensure timely completion of projects or maintain documentation of why change orders were unable to be approved timely if it causes significant project delays. In addition, we recommend that DOTI improve the documentation included in change orders to add context to support why the costs included in the change orders are considered to be outside of the scope of the guaranteed
maximum price within the contract. The additional context in the change order should also
document consideration of costs being truly unforeseen, that changes in construction relating
to regulatory requirements and inspections could not have been anticipated, or that the costs
relate to services outside of the original scope of the project. Since the project cost is based on
negotiations with the contractor rather than a comparison of proposed costs from multiple
qualified contractors, requiring documentation of this context can improve DOTI’s
monitoring of the financial risks surrounding the contractor’s use of subcontractors, the
contractor’s bidding process with subcontractors, and adherence to the negotiated total project
cost. The documentation of context can assist DOTI in continual improvement in project
management for future CM/GC projects and improve transparency to the general public to
ensure that the City is fiscally responsible for construction projects.

In addition, we recommend that management of DOTI continue to monitor and assess the
workload of project managers assigned to CM/GC projects to ensure that project managers
can adequately manage and monitor the CM/GC project.

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Narrative for Recommendation 2
DOTI will update project management resource documents and internal processes to improve change
order documentation and timely completion. DOTI will also continue to monitor workloads of staff on
CM/GC projects to provide adequate availability for monitoring of project details.

Please contact Peter Spanberger, Director of Accounting at (303) 446-3447 with any questions.

Sincerely,
Nicholas Williams
Acting Chief of Staff

cc: Valerie Walling, CPA, Deputy Auditor
Dawn Wiseman, CRMA, Audit Director
James Potter, DOTI, Acting Deputy City Engineer
Charles Hart, DOTI, Acting Director
Cara Sequino, DOTI, Manager
Peter Spanberger, DOTI, Director of Accounting

City and County of Denver — Department of Transportation & Infrastructure
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www.denvergov.org/doti
Phone: 720-865-8630

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The **Auditor** of the City and County of Denver is independently elected by the residents 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 residents' confidence and avoiding any appearance of a conflict of interest.

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**Office of the Auditor**

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**Our Mission**

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