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Cover photos by Denver Auditor’s Office staff.
AUDITOR’S LETTER

September 7, 2023

In keeping with generally accepted government auditing standards and Auditor’s Office policy, as authorized by city ordinance, we have a responsibility to monitor and follow up on audit recommendations to ensure city agencies address audit findings through appropriate corrective action and to aid us in planning future audits.

After we published the “Neighborhood Sidewalk Repair Program” audit report in November 2020, the Department of Transportation & Infrastructure discontinued the program. Therefore, we cannot conduct a regular follow-up audit.

During the original audit, we found the Department of Transportation & Infrastructure did not adequately design the Neighborhood Sidewalk Repair Program to align with federal disability access standards or equitably offer affordability options. Additionally, the department had not effectively implemented or monitored the program to ensure repairs were compliant with the Americans with Disabilities Act or that they were being completed in a timely manner.

Denver voters passed a new sidewalk repair initiative in 2022 but Transportation & Infrastructure has not progressed far enough in implementing that initiative for us to follow up on our original audit’s recommendations. Consequently, we may revisit these risk areas in future audits to ensure the city takes appropriate corrective action.

We appreciate the leaders and team members at the Department of Transportation & Infrastructure who shared their time and knowledge with us throughout the audit and the attempted follow-up process. Please contact me at 720-913-5000 with any questions.

Denver Auditor’s Office

Timothy M. O’Brien, CPA
Auditor
During our first audit of the Neighborhood Sidewalk Repair Program, we found the Department of Transportation & Infrastructure needed to evaluate how it designs and implements the program and how it evaluates its success.

The Department of Transportation & Infrastructure needed to improve the design of the Neighborhood Sidewalk Repair Program

- The department inadequately designed the sidewalk repair program, by not aligning it with other Denver initiatives that focus on ADA compliance. The department provided limited documentation and had limited historical knowledge regarding the program's design.
- When designing the program, the department did not document a process to proactively communicate and coordinate sidewalk repairs with other city agencies and local utilities.
- The program design did not offer affordability options to all Denver residents. This resulted in residents having unequal access to safe and accessible sidewalks and placed an undue and inequitable financial burden on some Denver residents.

The Department of Transportation & Infrastructure had not effectively implemented, monitored, or evaluated the Neighborhood Sidewalk Repair Program

- The program's repairs were sometimes not compliant with Americans with Disabilities Act standards or department rules and regulations.
- The program was not meeting its goal to complete inspections and repairs in one region per year. At its pace during the original audit, city officials estimated it would take more than 50 years to complete the program.
- The department did not use strong data collection and review methods.

WHY THIS MATTERS

Without an adequate program design, the Neighborhood Sidewalk Repair Program was not able to ensure it repaired sidewalks equitably for all Denver residents. Additionally, the Department of Transportation & Infrastructure was unable to ensure sidewalk repairs were done in alignment with federal and city regulations or in a timely manner.
Sept. 7, 2023

Action Since Audit Report

Neighborhood Sidewalk Repair Program

We cannot follow up on the Neighborhood Sidewalk Repair Program audit because the city discontinued the program.

We published our original audit of the Department of Transportation & Infrastructure's Neighborhood Sidewalk Repair Program in November 2020. That audit resulted in 19 recommendations to improve the program's design as well as the department's implementation, monitoring, and evaluation of the program.

Since the original audit was published, Transportation & Infrastructure ended the Neighborhood Sidewalk Repair Program and began creating a new program to repair and maintain city sidewalks.

In November 2022, Denver voters passed a voter-initiated ordinance — called Denver Deserves Sidewalks — to move the responsibility of repairing and maintaining sidewalks from property owners to the city. The initiative also set up an annual fee to pay for the city-run program. Under this new program, Denver property owners will pay based on how many linear feet of sidewalk is next to their property. For instance, property owners who live on a corner lot will be responsible for each side of their property. This applies regardless of whether their land borders a street on the front, side, or back.

To implement the Denver Deserves Sidewalks initiative, Transportation & Infrastructure will need funding for staff, planning, measurements, billing, and other logistics to build, widen, or repair 2,300 miles of sidewalk across the city. The department is creating a stakeholder group to take input on how it will implement this project, and it has set up a website to share information about the program.

According to the department's website: In 2024, Transportation & Infrastructure will begin charging property owners an annual fee to pay for the construction, reconstruction, and repair of sidewalks citywide. The annual fee will be charged in conjunction with stormwater billing on a semiannual basis. As mentioned, the charge is based on linear feet of property frontage and street type, with fees discounted by 20% for real property in select neighborhoods identified through the city's Neighborhood Equity & Stabilization program. The website offers a tool for residents to look up their sidewalk fees, and it provides a list of questions and answers related to the program.

No sidewalks have yet been built or repaired under this replacement to the former Neighborhood Sidewalk Repair Program. The proposed Denver Deserves Sidewalks ordinance has also not been formally added to Denver's municipal code yet, and some City Council members have already proposed changes to the voter-approved ordinance — particularly around funding for the program and the amount of fees property owners could owe.

For these reasons, we can neither follow up on our original audit nor conduct a new audit of the Denver Deserves Sidewalks initiative at this time. Once the Department of Transportation & Infrastructure begins constructing and repairing sidewalks under the Denver Deserves Sidewalks initiative, we may conduct an entirely new audit.
Office of the Auditor

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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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.