

FOLLOW-UP REPORT

Denver Golf *Denver Golf Operations*

FEBRUARY 2024



TIMOTHY M. O'BRIEN, CPA
DENVER AUDITOR

OFFICE OF THE AUDITOR
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City and County of Denver



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AUDITOR'S LETTER

February 1, 2024

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.

In September 2021, we audited Denver Golf operations and found risks involving strategic planning, policies and procedures, oversight and monitoring, maintenance, and financial management. Denver Golf agreed to implement nine of our 13 recommendations.

We recently followed up and found Denver Golf fully implemented three recommendations it agreed to, partially implemented one, but did not implement five others.

Although Denver Golf has made more progress than the number of fully implemented recommendations imply, it did not address all the risks associated with our original findings. Consequently, we may revisit these risk areas in future audits to ensure the city takes appropriate corrective action.

We did not update the status of the four recommendations Denver Golf did not agree to implement, as we presume it took no action toward implementing those. We include these recommendations in this report as a reference.

We appreciate the leaders and team members at Denver Golf who shared their time and knowledge with us throughout the audit and the follow-up process. Please contact me at 720-913-5000 with any questions.

Denver Auditor's Office

A handwritten signature in black ink, appearing to read "Timothy M. O'Brien".

Timothy M. O'Brien, CPA
Auditor

Denver Golf Operations

Original Report Issued:
SEPTEMBER 2021

Follow-up Report Issued:
FEBRUARY 2024

Objective

To determine whether Denver Golf is meeting key mission and performance objectives.

Background

Denver Golf is an enterprise that operates like a business to fund its own operations.

Golf is part of the Denver Department of Parks and Recreation and has eight golf facilities throughout Denver with a variety of amenities, including one mountain course in Evergreen.

Golf's mission includes providing "excellent customer service" and "outstanding course conditions."

Denver Golf customer experience should be improved

- Check-in for the golfer loyalty program was cumbersome due to duplicate customer accounts.
- While overall course conditions were satisfactory, several safety and aesthetic issues at certain golf courses may have negatively impacted golfer experience.

Denver Golf did not have a current strategic plan and had not documented organizational priorities and goals

- Denver Golf's strategic plan expired in 2019. An updated strategy would help proactively plan and shape Golf's future rather than it being led by reactions to current challenges or problems.
- Denver Golf's capital improvement planning documents were fragmented and incomplete, resulting in Golf being unable to ensure that project goals were aligned with organizational priorities.

Denver Golf was not maximizing revenue

Denver Golf was not maximizing revenue due to lack of integration between its credit card machine and cashiering system. Golf could not charge "no-show" customers who did not show up for their tee time. Without consequence for no-show reservations, Golf lost revenue to fund its operations.

Denver Golf should improve monitoring and documentation of daily financial transactions

Inconsistent documentation and practices by golf courses could result in loss of revenue through fraud and misuse. Golf should ensure management approval is required for voids and cash refunds and that Golf staff monitor daily transactions such as voids and rain checks.

WHY THIS MATTERS

To provide a better customer experience for golfers, Denver Golf should improve customer service, maximize revenue, update strategy documentation, and improve its capital planning documentation and financial monitoring.



3

FULLY
IMPLEMENTED



1

PARTIALLY
IMPLEMENTED



5

NOT
IMPLEMENTED



4

DID NOT AGREE
TO IMPLEMENT

Feb. 1, 2024



Action Since Audit Report

Denver Golf Operations

13 recommendations proposed in September 2021

Denver Golf fully implemented three recommendations made in the original audit report. However, it partially implemented only one other and it has not taken sufficient steps to address the risks nine other recommendations had sought to resolve.

By implementing some of our recommended changes, Denver Golf has made its member check-in and cashiering processes quicker and easier for its customers and it has removed unsightly or unsafe elements from its courses. Both help accomplish Denver Golf's mission, which includes providing excellent customer service and outstanding course conditions.



REMAINING RISKS

The recommendations Denver Golf did not fully implement — including the four recommendations it did not agree to implement — present several lingering risks. Among them:

- Denver Golf's lack of an updated strategic plan and documented organizational priorities and goals may prevent it from proactively shaping the future of its operations and addressing challenges before they arise.
- Denver Golf is losing revenue by not charging prebooking fees to "no-show" customers. Without consequence for customers who do not show up for their scheduled tee time, Golf loses revenue it could use to fund its operations.
- Denver Golf is not adequately monitoring daily financial transactions. Without properly designed and implemented financial reviews, Golf risks incorrect or inappropriate transactions resulting in a loss of revenue.

FINDING 1 | Denver Golf customer experience should be improved

RECOMMENDATION	IMPLEMENTATION STATUS
1.1 Eliminate duplicate accounts in golfer database	● FULLY IMPLEMENTED
1.2 Address safety issues	● PARTIALLY IMPLEMENTED
1.3 Address course issues at Kennedy	● FULLY IMPLEMENTED
1.4 Address course issues at Wellshire	● NOT IMPLEMENTED
1.5 Address course issues at Evergreen	● NOT IMPLEMENTED

Recommendation 1.1



**FULLY
IMPLEMENTED**

ELIMINATE DUPLICATE ACCOUNTS IN THE GOLFER DATABASE – Denver Golf should complete a project to assess the golfer database and eliminate or combine duplicate customer and loyalty accounts to improve the golfer check-in process by April 2022.

Agency’s original target date for completion: Sept. 1, 2022

SUMMARY OF AGENCY ACTION

We received five datasets from Denver Golf’s new point-of-sale vendor, MemberSports. Four of those datasets were lists of player balances for credits, gift cards, rain checks, and loyalty points. The fifth dataset was a snapshot of all player accounts in the new point-of-sale system.

We analyzed the four datasets and did not identify any duplicate accounts. In the fifth dataset, which listed 194,677 total player accounts, we found three pairs – or six total records – that appeared to be duplicates. We contacted MemberSports for an explanation but did not receive a response.

However, because the errors we identified impacted only six accounts out of 194,677, or 0.003%, we consider this recommendation fully implemented.

Recommendation 1.2



**PARTIALLY
IMPLEMENTED**

ADDRESS SAFETY ISSUES – Denver Golf should prioritize safety issues by addressing the following as soon as possible: the storm shelters at Kennedy, Overland, and Evergreen have loose nails, bricks, and/or roof tiles that golf course maintenance should address.

Agency’s original target date for completion: June 1, 2022

SUMMARY OF AGENCY ACTION

During our visits to Kennedy and Overland golf courses in October 2023, we found that the damaged shelters noted in our original report had been completely removed.

However, when we visited Evergreen Golf Course on Nov. 3, 2023, we found the shelter remained in the same state of disrepair with the exposed nails that we noted during the original audit. Evergreen leaders said this shelter will be removed after it is determined whether the wood can be repurposed.

Because of this, we consider this recommendation partially implemented.

Recommendation 1.3



**FULLY
IMPLEMENTED**

ADDRESS COURSE ISSUES AT KENNEDY – Denver Golf should address these specific issues within Finding 1 to ensure a high-quality customer experience at Kennedy Golf Course by April 2022:

- Cracks and peeling paint on the clubhouse.
- Large holes in the outside restaurant wall.
- Old tables and rusting railings in the patio area.
- Dead cottonwood tree at Hole 6 that could develop into a safety hazard.
- Potholes on cart path at Hole 9.
- Worn starter desk.
- Weather-worn storm shelter with graffiti.
- Broken benches.

Agency’s original target date for completion: June 1, 2022

SUMMARY OF AGENCY ACTION

We visited Kennedy Golf Course on Oct. 19, 2023. We reviewed the grounds to ensure the items noted from the audit were addressed and found:

- The clubhouse was repainted and its molding fixed.
- The restaurant’s walls were patched.
- Old tables and rusting railings had been replaced.
- The damaged bough was removed from the cottonwood tree on Hole 6.
- Cart paths were repaved.
- Starter desks had been replaced.
- Storm shelters that our September 2021 report noted as safety concerns due to loose bricks and boards with exposed, rusty nails were removed.
- Benches were replaced and are in good condition.

While we observed two minor aesthetic issues during our follow-up visit, the course overall was well maintained. Therefore, we consider this recommendation fully implemented.

Recommendation 1.4

ADDRESS COURSE ISSUES AT WELLSHIRE – Denver Golf should address these specific issues within Finding 1 to ensure a high-quality customer experience at Wellshire Golf Course by April 2022.

- Main entrance sign that does not advertise golf.
- Worn storm shelter at Hole 13.
- Dead and dying trees to the right and along Hole 13 and near the tee box of Hole 14.
- Worn bar and restroom with paint peeling at Hole 5.
- Some potholes on cart path at Hole 16.



**NOT
IMPLEMENTED**

Agency’s original target date for completion: June 1, 2022

SUMMARY OF AGENCY ACTION

We visited Wellshire Golf Course on Oct. 19, 2023. We observed that the dead and dying trees and damaged storm shelter near Hole 13 were removed and the cart path at Hole 16 now appears to be in good condition. But the dead tree on Hole 14 remains. We also observed the bar and restroom near Hole 5 had not been painted and now shows signs of possible structural damage.

Furthermore, the entrance sign in the front parking lot has not been updated to advertise golf nor has it been replaced; it looks unstable. According to course leaders, Wellshire Golf Course is working with a contractor to install a new entrance sign.

Because most of the aesthetic issues noted during the original audit were not addressed, we consider this recommendation not implemented.

Recommendation 1.5



**NOT
IMPLEMENTED**

ADDRESS COURSE ISSUES AT EVERGREEN – Denver Golf should address these specific issues within Finding 1 to ensure a high-quality customer experience at Evergreen Golf Course by April 2022.

- Debris pile at Hole 3.
- Bathroom at Hole 5 needs repainting and roof maintenance.
- Graffiti on the storm shelter.

Agency’s original target date for completion: June 1, 2022

SUMMARY OF AGENCY ACTION

We visited Evergreen Golf Course on Nov. 3, 2023. While the debris pile near Hole 3 had been removed, the other two aesthetic issues noted in the original audit report remain.

The bathroom at Hole 5 has not been repainted and roof maintenance has not been done. Additionally, the same graffiti we saw during our 2021 site visit remains on the storm shelter. According to course leaders, maintenance of these structures has not been prioritized as both structures will be removed.

Until the storm shelter and bathroom are updated or removed, we consider this recommendation not implemented.

FINDING 2 | Denver Golf does not have a current strategic plan and has not documented organizational priorities and goals

RECOMMENDATION

IMPLEMENTATION STATUS

2.1	Develop and document a strategic plan	● DID NOT AGREE TO IMPLEMENT
2.2	Develop and document an action plan	● DID NOT AGREE TO IMPLEMENT
2.3	Develop measurable objectives to monitor progress	● DID NOT AGREE TO IMPLEMENT
2.4	Document comprehensive capital improvement plan	● DID NOT AGREE TO IMPLEMENT

Recommendation 2.1

DEVELOP AND DOCUMENT A STRATEGIC PLAN – Denver Golf should create and document a strategic plan based on best practices, such as the Government Finance Officers Association, that includes actionable goals by April 2022. Golf management should include procedures to periodically assess and update the strategic plan based on internal and external factors such as safety, customer experience, and economic factors.



DID NOT AGREE TO IMPLEMENT

SUMMARY OF AGENCY ACTION

Denver Golf officials took no action to implement this recommendation because they did not agree to implement it after our original report.

This was Golf's response to the recommendation when the original report was issued in September 2021:

Due to Denver Golf being a service-based demand responsive organization our goals of providing the best value, customer service, being stewards of the environment, good members of the community and inclusivity don't change. We keep up with industry best practices. We use the Parks and Recreation Departmentwide Game Plan for a Healthy City as our guidance.

For the original report, we wrote the following addendum rebutting Denver Golf's response:

Denver Golf does not have an up-to-date strategic plan and has not documented organizational priorities. Denver Golf's response says that its goals are unchanging; however, as we said in the report, the Government Finance Officers Association says that strategic planning helps organizations

use resources effectively to “bridge the gap” between the status quo and future vision by connecting available resources to future objectives. Without documented goals and measurable objectives, it is difficult for external stakeholders to evaluate Denver Golf’s progress in meeting these goals over time.

Denver Golf’s response says that it uses the Parks and Recreation “Game Plan for a Healthy City” as guidance for strategy; however, they never referred to the plan during audit fieldwork, the fieldwork exit, or the exit conference which indicates that it is not used as a strategic document for Golf. Additionally, as the plan is the Department of Parks and Recreation’s strategy and goals for the whole city, it is not designed to be fully comprehensive to Golf’s specific needs as an independent enterprise. As noted in this audit report, Denver Golf does not have a strategic plan because management chose not to update the old strategic plan from 2011.

Recommendation 2.2

DEVELOP AND DOCUMENT AN ACTION PLAN – Denver Golf should develop an action plan to describe how strategies will be implemented, including activities to be performed, estimated associated costs, designation of responsibilities, priority levels, and time frames by April 2022.



DID NOT AGREE TO IMPLEMENT

SUMMARY OF AGENCY ACTION

Denver Golf officials took no action to implement this recommendation because they did not agree to implement it after our original report.

This was Golf’s response to the recommendation when the original report was issued in September 2021:

Denver Golf sets annual goals and objectives that relate to Denver Golf’s strategies and the Parks and Recreation Game Plan which are included in each employee’s annual performance objectives.

For the original report, we wrote the following addendum rebutting Denver Golf’s response:

According to the Government Finance Officers Association, an effective strategic plan based on best practices should include an action plan with measurable goals and objectives. An action plan outlines how strategies

are executed and includes details such as specific tasks, costs, responsibility assignments, priorities, and timelines for organizations to achieve strategic objectives. Denver Golf's response says that it sets annual goals and objectives related to Golf's strategies and the Parks and Recreation game plan. However, Golf failed to provide any documentation during audit fieldwork, the fieldwork exit, or the exit conference showing how goals and objectives will be met and how they align with strategies and goals in the game plan.

Recommendation 2.3

DEVELOP MEASURABLE OBJECTIVES TO MONITOR PROGRESS – Denver Golf should develop measurable objectives to monitor progress on achieving goals outlined in the strategic plan by April 2022. Progress toward meeting goals should be monitored and Denver Golf should adjust the plan as needed.



**DID NOT AGREE
TO IMPLEMENT**

SUMMARY OF AGENCY ACTION

Denver Golf officials took no action to implement this recommendation because they did not agree to implement it after our original report.

This was Golf's response to the recommendation when the original report was issued in September 2021:

Denver Golf sets annual goals and objectives that relate to Denver Golf's mission, vision, values and the Parks and Recreation Game Plan and are included in each employee's annual performance objectives. Golf has monthly supervisor meetings to discuss our goals objectives and progress. Supervisors meet with staff regularly to discuss goals, objectives and progress.

For the original report, we wrote the following addendum rebutting Denver Golf's response:

Denver Golf's reply suggests that its measurable goals and objectives are included in employee performance objectives. While individual employee contributions toward organizational objectives are important, the spirit of this recommendation is to systematically review and document organizational progress over time. Again, the Government Finance Officers Association says that the purpose of a strategic plan and measurable objectives is to shape an organization's future rather than merely reacting to current

challenges or problems. The monthly meetings mentioned in Golf's reply were acknowledged in the report. However, the notes did not provide evidence that measurable objectives were discussed. As a result, we found that Denver Golf is not creating measurable goals and objectives in line with leading practices.

Recommendation 2.4

DOCUMENT COMPREHENSIVE CAPITAL IMPROVEMENT PLAN – Denver Golf should combine capital improvement documentation into a comprehensive capital improvement plan and ensure that it aligns with strategic priorities by April 2022. Denver Golf's comprehensive capital improvement plan should be based on best practices, such as the elements of capital improvement planning created by the Government Finance Officers Association.



**DID NOT AGREE
TO IMPLEMENT**

SUMMARY OF AGENCY ACTION

Denver Golf officials took no action to implement this recommendation because they did not agree to implement it after our original report.

This was Golf's response to the recommendation when the original report was issued in September 2021:

Denver Golf does have a long range, 10 to 20 years, capital improvement and maintenance list for each facility including a process to prioritize those each year based on established criteria and available revenue.

For the original report, we wrote the following addendum rebutting Denver Golf's response:

According to leading practices issued by the Government Finance Officers Association, government organizations should establish capital planning, budgeting, and reporting practices to encourage efficient spending. In the report, we provide a detailed summary of the elements required by the Government Finance Officers Association for an effective capital improvement plan. Denver Golf's response says that it does have a long-range capital improvement and maintenance list for each facility, including a procedure to prioritize projects.

The report contains a detailed acknowledgment that Golf does have some capital improvement planning documentation. However, we also explain in detail how the documentation is fragmented and incomplete. For

example, the capital improvement tracker is missing a significant amount of important information, such as projected completion dates for many of the projects. In addition, there is no methodology showing how Golf arrived at its conclusions regarding categories such as return on investment. Even when viewed holistically and compared against leading practices issued by the Government Finance Officers Association, Golf's current fragmented capital improvement planning documents fall short.

FINDING 3 | Denver Golf is not maximizing revenue

RECOMMENDATION

IMPLEMENTATION STATUS

3.1 Integrate credit card capability

● FULLY IMPLEMENTED

3.2 Update no-shows/late cancellations policy and procedure

● NOT IMPLEMENTED

Recommendation 3.1

INTEGRATE CREDIT CARD CAPABILITY – Denver Golf should continue to work with Technology Services, the City Attorney’s Office, and Department of Finance staff on the credit card integration project. If credit cards are unable to be integrated by the end of summer 2021, Golf should work with those agencies to begin the procurement process for a new system with fully integrated credit card functionality, including the ability to charge customers a nonrefundable prebooking fee.



**FULLY
IMPLEMENTED**

Agency’s original target date for completion: March 1, 2023

SUMMARY OF AGENCY ACTION

Denver Golf was unable to integrate credit card functionality in its old point-of-sale system, EZLinks. When the contract with EZLinks expired in 2023, Denver Golf worked with Technology Services, the City Attorney’s Office, and Department of Finance staff throughout the procurement process and began using MemberSports as its new point-of-sale system in June 2023.

The new system is fully integrated with the city’s bank, Chase, and can charge customers a nonrefundable prebooking fee for course reservations. Although the system can charge a prebooking fee, this functionality has not yet been implemented. As of June 15, 2023, the City and County of Denver halted all citywide telephone payments due to the city’s noncompliance with data security standards for the payment card industry. Until the noncompliance issue is addressed, Denver Golf will not be able to accept payments over the phone.

Denver Golf leaders said they are waiting until prebookings can be taken both online and by phone to implement prebooking fees because they want to provide a consistent customer experience.

Because Denver Golf now has a point-of-sale system with fully integrated credit card functionality capable of charging a nonrefundable prebooking fee, we consider this recommendation fully implemented.

Recommendation 3.2

UPDATE NO-SHOWS/LATE CANCELLATIONS POLICY AND PROCEDURE – Once Denver Golf has the ability to charge a nonrefundable prebooking fee and allow guests to prepay, policies and procedures should be updated to reflect nonrefundable prebooking fees for golfers decided upon by management.



**NOT
IMPLEMENTED**

Agency's original target date for completion: March 1, 2023

SUMMARY OF AGENCY ACTION

Denver Golf has not developed policies and procedures for nonrefundable prebooking fees because it has not yet implemented the prebooking fees, as mentioned in the implementation for Recommendation 3.1. Managers said they intend to update policies and procedures to include a process for charging nonrefundable prebooking fees once they can consistently charge customers both online and by phone.

Therefore, we consider this recommendation not implemented.

FINDING 4 | Denver Golf should improve monitoring and documentation of daily financial transactions

RECOMMENDATION

IMPLEMENTATION STATUS

4.1 Ensure management approval is required for voids and cash refunds

● NOT IMPLEMENTED

4.2 Improve monitoring and documentation of daily financial transactions

● NOT IMPLEMENTED

Recommendation 4.1

ENSURE MANAGEMENT APPROVAL IS REQUIRED FOR VOIDS AND CASH REFUNDS

– Denver Golf should ensure authorized employees are approving transactions in the point-of-sale system according to the individual course policies including separating duties between cashiers and supervisors with proper authority to enter voids and cash refunds.



**NOT
IMPLEMENTED**

Agency's original target date for completion: July 1, 2021

SUMMARY OF AGENCY ACTION

Denver Golf adopted a new point-of-sale system, MemberSports, in June 2023. The new system does not allow voids, but refunds are still possible.

We found that while the new system can require manager approval for transactions like customer refunds, Denver Golf has chosen not to implement this control at individual courses. Denver Golf leaders said allowing all staff to process customer refunds ensures refunds are done more quickly.

Instead of an approval system, managers review daily transactions, which Golf leaders feel is a sufficient control. This review, however, is not documented and no policies and procedures have been created to outline this process. Additionally, supervisors can review their own transactions.

Without a separation of duties aligning with the fiscal rules of the City and County of Denver, Denver Golf cannot ensure reliable information for its stakeholders.¹

¹ City and County of Denver, Fiscal Accountability Rules, "Rule 2.4 – Separation and Rotation of Duties" (last revised January 2008), accessed Dec. 28, 2023, <https://www.denvergov.org/Government/Departments/Department-of-Finance/Fiscal-Accountability>.

Because of this, we consider this recommendation not implemented.

Recommendation 4.2



**NOT
IMPLEMENTED**

IMPROVE MONITORING AND DOCUMENTATION OF DAILY FINANCIAL

TRANSACTIONS – Denver Golf should document financial review policies and procedures for golf professionals to monitor daily financial transactions such as voids and rain checks, and to ensure financial transactions are appropriate and in accordance with Golf internal policies and the city’s Financial Accountability Rules.

Agency’s original target date for completion: March 1, 2023

SUMMARY OF AGENCY ACTION

We requested policies and procedures describing how Denver Golf monitors daily financial transactions, like voids and rain checks. At the time of our follow-up, managers said there were no documented policies and procedures for financial review.

As noted above, the new point-of-sale system was implemented and has been used by staff since June 2023. Voids are no longer possible in the new system. Denver Golf leaders said they are waiting for the implementation of all reports and dashboards within MemberSports before documenting any policies and procedures related to the system. Managers plan for policies and procedures to be created and implemented by May 2024.

Without documented policies and procedures that align with leading practices, we consider this recommendation not implemented.

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