

DENNIS J. GALLAGHER, AUDITOR

KIP R. MEMMOTT, CGAP, DIRECTOR OF AUDIT SERVICES

**AUDIT SERVICES DIVISION
2007 AND 2008
AUDIT PLAN**



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

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

2007 AND 2008 AUDIT PLAN

Contents

I.	Introduction	1
II.	Principles for Audit Plan Development	2
III.	Audit Universe	3
IV.	Audit Prioritization and Selection	4
	• <i>Objective</i>	
	• <i>Risk Factors</i>	
	• <i>Risk Calculation Worksheet</i>	
V.	Preparing the Annual Audit Plan	10
VI.	Description of Types of Audit Services	11
VII.	Attachments	
	A. <i>Supplemental Guidelines for Completing the Risk Calculation Worksheet</i>	12
	B. <i>Action Plan for Development of the Annual Audit Plan</i>	14
	C. <i>Pair-wise Comparison for Risk Calculation Worksheet Weights</i>	15
	D. <i>Audit Universe List and Risk Analysis Results</i>	16
	E. <i>2007 and 2008 Annual Audit Plan</i>	23

I. Introduction

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

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

Audits are selected and prioritized using a risk-based approach. The Division utilizes several techniques to identify and prioritize audits in the annual plan. These techniques include:

- Utilization of quantifiable risk assessment criteria;
- Knowledge of operations and internal controls derived from previous audits;
- Input from election officials, audit committee members and operational management;
- Benchmarking audit priorities of other governmental entities; and
- Consideration of current local events and public policy issues.

Risk assessment is a process used to score potential audits based upon specific risk factors related to an entity's operations, internal controls, and estimated liability to the City and County of Denver. Examples of risk factors used to formulate the audit plan include: revenue, complexity of operations, quality of internal controls, duration since last audit, management turnover, and management responsiveness to previous audit findings and recommendations. The complete list of risk factors and the assessment process are described throughout this document.

The development of an annual risk-based audit plan is a dynamic process. Throughout the year, the Division's audit staff obtains current information about agencies and contractors for use in the risk assessment process. Additionally, the Director obtains input from elected officials, City management and the audit committee throughout the year to identify key risks related to various operational areas. The risk factors and scoring process are annually reviewed and refined as needed.

II. Principles for Audit Plan Development

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

- Consideration is given to the unique interests and responsibilities of the Auditor as an elected official of the City and the need to incorporate a risk factor that, when applied to a particular audit, would supersede proposed audits with higher risk scores.
- Audit resources are limited, thus prohibiting one hundred percent audit coverage each year. This limiting factor is inherent in the concept of utilizing risk assessment to help prioritize audits.
- The plan is viewed as a flexible and dynamic tool that can be amended throughout the year to reflect changing City risks and priorities.
- The audit plan gives consideration to work performed by other auditors.
- The audit plan gives consideration of those audits which may be mandated by grant provisions.
- The risk assessment criteria used in the ranking of the audit universe places an emphasis on perceived or actual knowledge of systems of internal control.
- The audit plan is developed with the understanding that there are inherent risks and limitations associated with any method or system of prioritizing audits. As a result, the risk factors and scoring process are periodically evaluated and modified, if necessary, in order to improve the audit plan.
- Risk assessment factors used in selecting annual audits are designed in conjunction with the objectives of auditing City agencies, business processes, and revenue contracts. In general, audits of City agencies entail: the evaluation of internal controls, the propriety of financial statement assertions, assessments of performance related to operational efficiency and effectiveness, as well as a determination of compliance with contractual requirements.

III. Audit Universe

The first step in the development of the audit plan is to establish an audit universe representing a baseline population of potential audits. The audit universe includes City agencies, enterprise fund departments, revenue and expenditure contracts, grants, and other entities identified in the City's Annual Financial Report (CAFR). Upon establishing a baseline population, potential audits are classified into types of audits, as defined in generally accepted government auditing standards promulgated by the Comptroller General of the United States. These audits include: performance, financial and attestation audits. Examples of the audit plan universe include:

- Organizational units within a City agency such as a division or a department;
- Transaction cycles or processes that “horizontally” cross a significant section of the universe, such as contracts, grants, human resources, information technology, etc.;
- Individual financial statement accounts and transactional areas such as capital assets, leave liability, accounts payable and payroll;
- Enterprise fund entities such as the Denver International Airport (DIA);
- Contracts the City has entered into with a third party; and
- Specialized audit advisory services (see Section VI for a description of advisory services).

IV. Audit Prioritization and Selection

The objective of utilizing a risk-based audit plan is to identify and prioritize various operational and other issues posing the greatest potential risk and liability to the City. The risk assessment process provides a tool for assigning available audit personnel to perform audits and advisory services for the purpose of reducing risk and liability exposure to the City. Specifically, in order to obtain a priority listing of potential audits, a risk-assessment approach is used to rank each of the potential audits in the universe.

The individual risk factors used to evaluate the audits were originally selected from almost one hundred possibilities offered through professional literature and other governmental audit plans reviewed. Eleven risk factors, explained on pages 6 through 9, were selected on the basis of relevance to the nature and objectives of our audits and the political and reporting environment in which we operate. Additional guidelines presented in Attachment A on pages 12 and 13 assist in the risk evaluation process.

For each potential audit, audit staff personnel evaluate associated risk and rank these risks on a one to five scale, with the first level assigning little significance (i.e., a very low exposure) and the fifth level assigning the highest level of risk (i.e., a very high exposure). In situations where audit staff have limited or no specific knowledge of a particular risk factor, a neutral rating is assigned. In the case of revenue contracts, where risk factors may be affected by both the contractor and one or more City agencies, audit staff judgmentally weighed the risk factor in relationship to each of the party's level of responsibility.

The risk assessment process attempts to account for the relative importance of each risk factor and the resultant impact on the overall risk score for each potential audit by weighting each risk factor. To establish a "weighting" factor, audit staff perform a comparison of each specific risk factor to all the other risk factors on a "more important than" basis.* The combined auditors' "pair-wise comparison" worksheet and resultant weight factor is presented on page 14. The effect of the weight factor is evident in the sample *Risk Calculation Worksheet* on page 5.

For each potential audit within the audit universe a "risk calculation worksheet" is prepared to calculate a total risk score, see example illustrated on page 5 (**e.g., City Surplus Property Accountability**). The potential audits are ranked based upon highest to lowest total risk scores, resulting in an audit priority listing. Accordingly, the audit universe and segments were combined to generate the overall Audit Universe List with scores presented on pages 16 through 23.

* Auditors' "pair-wise comparisons" were combined to give a comprehensive ranking of the most important risk factors, which result in a related weight factor for each of the risk factors. For example, referring to page 15, the audit staff, as a whole considered the Quality of Internal Control System to be the most critical risk factor, resulting in a weight factor of 17.0, while Age of Program or Operation was determined to be less critical than any other risk factor as evidenced by a weight factor of 1.5.

IV. Audit Prioritization and Selection - continued

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

Sample Risk Calculation Worksheet - (City Surplus Property Accountability)			
Risk Factor(s)	Weight *	Risk Level Points*	Risk Score *
1. Size of Unit:			
1.1 Total Value of Assets		0.75	
1.2 Total Annual Revenues and Expenditures/Expenses		1.25	
1.3 Average Outstanding Balance of A.R. or A.P.		1.25	
1.4 Number of Locations, Contracts or Units		—	
Total	10.4	3.25	33.800
2. Liquidity and Negotiability	12.2	9	109.800
3. Compliance with Regulations	15.9	5	79.500
4. Public Exposure	8.2	7	57.400
5. Complexity of Transactions	7.8	7	54.600
6. Management Accountability	15.2	5	76.000
7. Quality of Internal Control System	17.0	7	119.000
8. Age of Program or Operation	1.5	—	0.000
9. Time Expired Since Last Audit	4.8	9	43.200
10. Management Experience	7.0	3	21.000
Risk Assessment Total	100.0		594.300
(or)			
Management Override	100.0		

Type of Change for Plan Year: <u>2007 & 2008</u> <input checked="" type="checkbox"/> New Name or Program <input type="checkbox"/> Risk Score Changes <input type="checkbox"/> Name Change: New Name: _____ Old Name: _____ <input type="checkbox"/> Delete from Audit Universe Risk Analysis Results	Completed By: AT
	Date Prepared: 3/1/07
	Reviewed By/Date: NH 3/2/07
	Approved By/Date: DW 3/2/07
	Universe Updated By: MR

Date Entered: 3/21/07

*Refer to shaded data in this plan for source of this information. (See pages 6-9, 15 and 16.)

Guidelines for Completing Risk Calculation Worksheet

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

Sub-total of Points for Size of Unit:	<u>3.25</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Manager's Signature: _____

Date: _____

V. Preparing the Annual Audit Plan

The objective of the annual planning process is to establish and schedule audit activities. A critical component of the annual audit planning process is to ensure that qualified audit personnel are assigned to the highest priority assignments. The principles and procedures discussed in this document have been developed to provide a process for fulfilling these objectives.

As discussed in Sections III and IV, using a risk-based process, the Division ranks individual entities or activities within the audit universe on an annual basis. The risk assessment process takes into account input from the Division staff, Audit Committee members, Elected Officials, and City management. A schedule of responsibilities and timetable for action steps is presented in Attachment B. Special emphasis by all audit staff is placed on the following areas throughout the year:

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

The final step to complete the annual audit plan is to estimate the number of available staff hours in the year and apply these to the estimated hours needed to complete selected audits and projects as defined in Section VI. The results of the 2007 and 2008 Annual Audit Plan are presented as Attachment E along with the estimated time allocation for audits and projects.

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

VI. Description of Types of Audit Services

Audit Services – financial and performance audits provide management with findings and recommendations that focus on mitigating risk, safeguarding City assets, and continuous improvement towards achievement of strategic and operational goals. These reports and their supporting documentation are in compliance with the established professional standards of the Institute of Internal Auditors (IIA) and Generally Accepted Government Auditing Standards (GAGAS).

Audit Alerts – provide timely identification of potential risk areas that may prevent the achievement of City objectives. The Alert functions as a rapid threading tool for disseminating key information, recommendations and procedures identified in an audit of one entity that may apply to other entities performing the same or similar functions. Those “at risk” entities can then complete a self-assessment and, if applicable, quickly self-correct any deficiencies.

Special Advisory Services – utilized for time critical engagements including assessments, investigations, limited reviews or evaluations as requested by operating management. While not always in full compliance with rigorous audit reporting standards, these services allow for critical information to be provided in a quick, flexible manner and can be focused on singular issues.

Management Advisory Services – provide information on comprehensive organizational assessments, investigations or evaluations and implementation solutions at the request of City management. Specifically, these services can be used to assist management in implementing audit recommendations. Generally the Division will provide these services when it has the skill sets or specialized knowledge required to add value, or it will source other City or external resources to assist the advisory team. For example, Division resources will often be part of a larger team.

Separation Reviews – The Division conducts separation reviews for all personnel terminating employment with the City. The Division has developed a reputation for possessing expert knowledge of various Federal, State and City leave requirements and policy and, as a result, is frequently requested to provide consultative services to operating departments. Additionally, Division staff has an on-going working relationship with the Controller’s Office to correct payroll system deficiencies.

Training Services – The Division will offer courses in Internal Control for City departments and entities to assist managers in understanding what constitutes management controls, the relationship between those controls and the Strategic Vision of the City.

VII. Attachments

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

1. Size of Unit:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

11. Manager Override – See page 9.

Attachment B:

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

Action Step	Responsibility	Date Due
Survey other local government annual audit plans and review methods used.	Intermittently based on need or desire.	January
Identify changes to Annual Audit Plan process.	Director, Deputy Director and Audit Supervisors	February
Review the Annual Audit Plan process for currency and validity of: Principles Objectives Universe Prioritization Techniques Risk Factors Attachments	Director, Deputy Director and Audit Supervisors	March
Update Annual Audit Plan process in conjunction with reviewing the Risk Calculation Worksheet.	Director, Deputy Director and Audit Supervisors	April
Identify, compile, and update the audit universe.	Director, Deputy Director and Audit Supervisors	May
Review audit universe listings for completeness and finalize listings.	Director and Deputy Director	June
Finalize the process for developing the Annual Audit Plan.	Director and Deputy Director	July
Apply the risk assessment factors to the audit universe and prepare a Risk Calculation Worksheet for each potential audit entity in the universe.	Audit Supervisors	August
Compile the risk assessment results and update the attachment to the plan.	Executive Assistant	September
Prepare the Annual Audit Plan with estimated allocation of audit time and resources.	Director, Deputy Director, and Audit Supervisors	October
Provide Annual Audit Plan to Audit Committee, Mayor, and City Council	Director	3 rd Monday of October

Attachment C:

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

Factors With Less Risk → Factors with More Risk ↓	Size of Unit	Liquidity and Negotiability	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of Internal Control System	Age of Operation	Time Since Last Audit	Management Experience	Total	Percent	Weight	Maximum Possible Score
Size of Unit		3	1	4	4	1	1	6	5	3	28	10.4%	10.4	94
Liquidity and Negotiability	3		2	4	5	2	1	6	6	4	33	12.2%	12.2	110
Compliance with Regulations	5	4		5	6	3	2	6	6	6	43	15.9%	15.9	143
Public Exposure	2	2	1		3	2	1	5	3	3	22	8.2%	8.2	74
Complexity of Transactions	2	1	0	3		1	0	6	5	3	21	7.8%	7.8	70
Management Accountability	5	4	3	4	5		2	6	6	6	41	15.2%	15.2	137
Quality of Internal Control System	5	5	4	5	5	4		6	6	6	46	17.0%	17.0	153
Age of Operation	0	0	0	1	0	0	1		1	1	4	1.5%	1.5	13
Time Since Last Audit	1	0	0	3	1	0	0	4		4	13	4.8%	4.8	43
Management Experience	3	2	0	3	3	0	0	5	3		19	7.0%	7.0	63
Total	26	21	11	32	32	13	8	50	41	36	270	100%	100	900

e.g. This worksheet application example demonstrates that five people felt the size of unit was a greater risk to the City than the time since last audit.

Audit Services Division
Office of the Auditor
City and County of Denver
For Year 2007 and 2008

No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I. C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
1	DIA Accounting System Training	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
2	Great Lakes Aviation	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
3	Interest Handling Process @ DIA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
4	Inter City Development Corporation	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
5	Colfax BID	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
6	Education Refund Program	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
7	Damaged City Property Restitution Process	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
8	Annual External Audit	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
9	Citywide Petty Cash	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
10	CSA Dental	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
11	Animal Shelter Cash Handling	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
12	Fire Department PEHP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	900.000
13	Fire Payroll/Leave	20.800	85.400	111.300	73.800	39.000	136.800	153.000	13.500	43.200	63.000	739.800
14	Undersheriff Payroll/Leave	20.800	85.400	111.300	73.800	39.000	136.800	153.000	13.500	43.200	63.000	739.800
15	DSD - Inmate Trust Funds	28.600	109.800	143.100	57.400	54.600	106.400	119.000	7.500	43.200	49.000	718.600
16	Utility Compliance DIA	31.200	61.000	111.300	41.000	54.600	136.800	153.000	13.500	43.200	63.000	708.600
17	Year-end Determination Review	46.800	85.400	79.500	57.400	70.200	106.400	153.000	4.500	43.200	35.000	681.400
18	Public Works - Parking Key Program	28.600	85.400	143.100	73.800	39.000	76.000	119.000	13.500	43.200	35.000	656.600
19	Airport Concessionaire DBE Program	57.200	109.800	143.100	73.800	39.000	106.400	51.000	10.500	43.200	21.000	655.000
20	Citywide Contract Procurement Processes	46.800	24.400	111.300	57.400	46.800	121.600	136.000	7.500	43.200	42.000	637.000
21	Ampco System Parking	39.000	85.400	143.100	57.400	70.200	76.000	119.000	10.500	14.400	21.000	636.000
22	DSD - Vending Contracts	28.600	85.400	111.300	57.400	39.000	106.400	119.000	10.500	43.200	35.000	635.800
23	Host International, Inc	15.600	61.000	47.700	57.400	70.200	136.800	153.000	13.500	43.200	35.000	633.400
24	United Air Lines, Inc.	54.600	36.600	143.100	73.800	70.200	106.400	85.000	13.500	14.400	35.000	632.600
25	Citywide Fixed Assets	70.200	85.400	79.500	57.400	39.000	76.000	119.000	13.500	43.200	49.000	632.200
26	Safety - Safe City	23.400	36.600	79.500	41.000	39.000	136.800	153.000	7.500	43.200	49.000	609.000
27	Usage Fees	41.600	109.800	143.100	73.800	70.200	45.600	51.000	7.500	43.200	21.000	606.800
28	City Surplus Property Accountability	33.800	109.800	79.500	57.400	54.600	76.000	119.000	0.000	43.200	21.000	594.300
29	Pulse System @ DIA	46.800	109.800	143.100	57.400	70.200	45.600	51.000	0.000	43.200	21.000	588.100
30	Catalog of Federal Domestic Assistance (C	20.800	109.800	143.100	73.800	70.200	45.600	51.000	7.500	43.200	21.000	586.000
31	PFC Handling Process @ DIA	59.800	0.000	111.300	73.800	54.600	106.400	119.000	7.500	14.400	35.000	581.800
32	Citywide Grant Administration Processes	70.200	24.400	143.100	41.000	54.600	76.000	85.000	7.500	43.200	35.000	580.000
33	Rental Car Compilation	59.800	61.000	111.300	57.400	39.000	106.400	119.000	4.500	0.000	21.000	579.400
34	DPD - Revenue/Cash Handling	28.600	61.000	79.500	41.000	39.000	106.400	119.000	10.500	43.200	49.000	577.200
35	Vehicle Replacement @ DIA	59.800	85.400	143.100	57.400	70.200	45.600	51.000	0.000	43.200	21.000	576.700
36	Safety - Undersheriff	54.600	61.000	79.500	57.400	54.600	76.000	119.000	7.500	43.200	21.000	573.800
37	OED - Housing & Neighborhood Developme	44.200	61.000	111.300	41.000	54.600	76.000	119.000	13.500	14.400	35.000	570.000
38	Parks & Recreation - Golf Enterprise Fund	57.200	85.400	47.700	57.400	39.000	76.000	119.000	13.500	24.000	35.000	554.200
39	Select Payroll Transactions	46.800	61.000	79.500	57.400	54.600	106.400	85.000	13.500	14.400	35.000	553.600
40	Properties Division @ DIA	31.200	85.400	143.100	57.400	70.200	45.600	51.000	0.000	43.200	21.000	548.100
41	Citywide Workers' Compensation	44.200	61.000	143.100	41.000	70.200	45.600	85.000	7.500	14.400	35.000	547.000
42	Security of Sensitive Information	23.400	36.600	143.100	73.800	0.000	106.400	85.000	0.000	43.200	35.000	546.500
43	Thrifty Rent-A-Car Systems, Inc.	23.400	61.000	111.300	41.000	54.600	106.400	119.000	7.500	0.000	21.000	545.200
44	Stapleton Development Corporation	49.400	36.600	79.500	73.800	54.600	76.000	119.000	4.500	0.000	49.000	542.400
45	Purchase Card @ DIA	31.200	85.400	143.100	57.400	39.000	45.600	85.000	0.000	33.600	21.000	541.300
46	Parks & Recreation - Administration	65.000	85.400	47.700	24.600	39.000	106.400	85.000	7.500	43.200	35.000	538.800
47	Datascape @ DIA	46.800	109.800	111.300	41.000	54.600	45.600	51.000	0.000	43.200	35.000	538.300
48	Human Services - Administration	49.400	61.000	79.500	57.400	70.200	45.600	85.000	10.500	43.200	35.000	536.800
49	Human Services - Child Welfare Services	49.400	61.000	79.500	57.400	70.200	45.600	85.000	10.500	43.200	35.000	536.800

Audit Services Division
Office of the Auditor
City and County of Denver
For Year 2007 and 2008

No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I.C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
50	Human Services - Family and Adult Service	52.000	61.000	79.500	57.400	70.200	45.600	85.000	4.500	43.200	35.000	533.400
51	Separated Employees and City Property	39.000	109.800	47.700	41.000	23.400	106.400	85.000	0.000	43.200	35.000	530.500
52	Excise and Licenses - Operations Review	23.400	85.400	111.300	41.000	54.600	45.600	85.000	4.500	43.200	35.000	529.000
53	Frontier Airlines	33.800	36.600	143.100	73.800	70.200	45.600	85.000	4.500	14.400	21.000	528.000
54	AT&T Comcast Corporation	15.600	109.800	143.100	41.000	54.600	45.600	51.000	4.500	24.000	35.000	524.200
55	Technology Services - Security Control Sys	59.800	36.600	47.700	73.800	70.200	76.000	85.000	7.500	43.200	21.000	520.800
56	Revenue - Treasury Division	67.600	61.000	79.500	24.600	54.600	76.000	85.000	7.500	43.200	21.000	520.000
57	Skytel Communications, Inc.	15.600	61.000	79.500	41.000	39.000	76.000	85.000	13.500	43.200	63.000	516.800
58	USA Jet Airlines, Inc.	15.600	61.000	79.500	41.000	39.000	76.000	85.000	13.500	43.200	63.000	516.800
59	Parks & Recreation - Recreation Division	59.800	85.400	47.700	41.000	39.000	76.000	85.000	4.500	43.200	35.000	516.600
60	Human Services - State and Local Program	28.600	61.000	79.500	57.400	70.200	45.600	85.000	10.500	43.200	35.000	516.000
61	Parks & Recreation - Parks Division	54.600	85.400	47.700	41.000	39.000	76.000	85.000	4.500	43.200	35.000	511.400
62	Human Services - Child Care	23.400	61.000	79.500	57.400	70.200	45.600	85.000	10.500	43.200	35.000	510.800
63	Enterprise Leasing Co. of Colo.	23.400	36.600	47.700	41.000	54.600	136.800	85.000	7.500	43.200	35.000	510.800
64	Champion Broadband LLC	15.600	109.800	143.100	41.000	39.000	45.600	51.000	4.500	24.000	35.000	508.600
65	Separation Pre-Audits	41.600	36.600	111.300	57.400	54.600	76.000	85.000	10.500	0.000	35.000	508.000
66	Dick & Jane Pizza, Inc.	23.400	36.600	111.300	41.000	70.200	76.000	85.000	7.500	14.400	35.000	500.400
67	Moran Pizza, Inc.	23.400	36.600	111.300	41.000	70.200	76.000	85.000	7.500	14.400	35.000	500.400
68	Ampco System Transportation Services	28.600	36.600	111.300	73.800	23.400	45.600	153.000	4.500	0.000	21.000	497.800
69	Justice Benefits, Inc.	15.600	36.600	79.500	73.800	39.000	136.800	51.000	0.000	0.000	63.000	495.300
70	Jet Blue Airways Corporation	28.600	36.600	143.100	57.400	54.600	45.600	85.000	7.500	14.400	21.000	493.800
71	Key Lime Air Corporation	23.400	36.600	111.300	41.000	23.400	106.400	85.000	7.500	24.000	35.000	493.600
72	Signature Flight Support Corp.	23.400	61.000	111.300	41.000	39.000	76.000	51.000	10.500	43.200	35.000	491.400
73	Enterprise Fund Service Level Agreements	46.800	61.000	47.700	49.200	39.000	76.000	85.000	7.500	43.200	35.000	490.400
74	Denver County Courts	62.400	85.400	79.500	41.000	39.000	45.600	85.000	4.500	43.200	0.000	485.600
75	Capital Projects - DIA	65.000	12.200	79.500	49.200	46.800	76.000	85.000	7.500	43.200	21.000	485.400
76	Landed Aircraft Weight Compliance	54.600	0.000	111.300	73.800	54.600	76.000	85.000	4.500	0.000	21.000	480.800
77	The Airport Lounges, LLC	15.600	85.400	79.500	41.000	39.000	45.600	85.000	10.500	43.200	35.000	479.800
78	Public Health Inspections - Food Safety	7.800	0.000	143.100	57.400	23.400	76.000	85.000	7.500	43.200	35.000	478.400
79	Denver Air Ventures	15.600	36.600	79.500	41.000	23.400	76.000	85.000	13.500	43.200	63.000	476.800
80	ConocoPhillips Company	39.000	61.000	79.500	24.600	39.000	106.400	85.000	4.500	0.000	35.000	474.000
81	Office of the Controller - Accounts Payable	54.600	61.000	63.600	57.400	31.200	76.000	68.000	4.500	43.200	14.000	473.500
82	Revenue - Motor Vehicle	44.200	85.400	79.500	24.600	54.600	45.600	51.000	7.500	43.200	35.000	470.600
83	Office of Economic Development - Workfor	39.000	36.600	79.500	24.600	54.600	76.000	85.000	10.500	43.200	21.000	470.000
84	Commons Use Area Expense/Leasehold	39.000	36.600	111.300	24.600	70.200	76.000	85.000	4.500	0.000	21.000	468.200
85	Denver Public Library	83.200	85.400	47.700	24.600	23.400	45.600	85.000	7.500	43.200	21.000	466.600
86	Nuance Global Traders, Inc.	33.800	85.400	79.500	41.000	39.000	45.600	85.000	7.500	14.400	35.000	466.200
87	Finance - Asset Management	33.800	61.000	79.500	24.600	23.400	76.000	85.000	4.500	43.200	35.000	466.000
88	Mickey Fouts @ Galleria	15.600	61.000	79.500	41.000	39.000	76.000	85.000	4.500	43.200	21.000	465.800
89	K-M Concessions/City Park Pavilion	15.600	85.400	79.500	41.000	39.000	45.600	85.000	7.500	43.200	21.000	462.800
90	Midwest Express Airlines, Inc.	23.400	0.000	111.300	73.800	39.000	45.600	85.000	4.500	43.200	35.000	460.800
91	Jardel Enterprises, Inc.	23.400	109.800	79.500	41.000	39.000	45.600	51.000	4.500	43.200	21.000	458.000
92	Public Works - Transportation Division	44.200	85.400	47.700	24.600	39.000	45.600	85.000	7.500	43.200	35.000	457.200
93	Airport Management Services, LLC	15.600	61.000	79.500	24.600	23.400	76.000	85.000	13.500	43.200	35.000	456.800
94	Creative Host Services, Inc.	15.600	61.000	79.500	24.600	23.400	76.000	85.000	13.500	43.200	35.000	456.800
95	Baroness Coffee Company	23.400	85.400	79.500	41.000	39.000	45.600	51.000	13.500	43.200	35.000	456.600
96	CSA Salary Redirection Program	31.200	61.000	79.500	41.000	54.600	45.600	85.000	7.500	0.000	49.000	454.400
97	District Attorney's Office	33.800	36.600	47.700	24.600	23.400	136.800	85.000	7.500	24.000	35.000	454.400
98	SMG @ CCC	41.600	61.000	111.300	41.000	54.600	45.600	51.000	4.500	43.200	0.000	453.800

Audit Services Division
Office of the Auditor
City and County of Denver
For Year 2007 and 2008

No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I. C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
99	WFS - PTS LLC	20.800	36.600	79.500	24.600	39.000	76.000	85.000	13.500	43.200	35.000	453.200
100	Clean Energy and Technologies LLC	20.800	36.600	79.500	24.600	39.000	76.000	85.000	13.500	43.200	35.000	453.200
101	F& B Concession, Inc.	20.800	85.400	79.500	41.000	39.000	45.600	85.000	7.500	14.400	35.000	453.200
102	Casino Express/TEM Enterprise	15.600	0.000	111.300	73.800	39.000	45.600	85.000	4.500	43.200	35.000	453.000
103	Colorado Steak Escape, Ltd.	23.400	85.400	79.500	41.000	39.000	45.600	85.000	4.500	14.400	35.000	452.800
104	Mission Yogurt, Inc.	23.400	85.400	79.500	41.000	39.000	45.600	85.000	4.500	14.400	35.000	452.800
105	Safety - Administration	44.200	61.000	79.500	24.600	39.000	45.600	85.000	7.500	43.200	21.000	450.600
106	Kellen Industries, Inc.	20.800	85.400	79.500	41.000	39.000	45.600	85.000	4.500	14.400	35.000	450.200
107	Laura De Varona	20.800	85.400	79.500	41.000	39.000	45.600	85.000	4.500	14.400	35.000	450.200
108	Trugoy, Inc.	20.800	85.400	79.500	41.000	39.000	45.600	85.000	4.500	14.400	35.000	450.200
109	Budget Rent-A-Car Systems, Inc.	23.400	36.600	47.700	41.000	54.600	76.000	85.000	7.500	43.200	35.000	450.000
110	Compass Group USA, Inc.	23.400	61.000	79.500	24.600	39.000	45.600	85.000	13.500	43.200	35.000	449.800
111	Skyport Development, LLC	28.600	85.400	79.500	41.000	39.000	45.600	85.000	10.500	0.000	35.000	449.600
112	World Wide Ins. & Bus. Service	15.600	36.600	79.500	57.400	23.400	76.000	85.000	7.500	33.600	35.000	449.600
113	C A Concessions of Colorado, Inc.	33.800	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	448.800
114	Cantina Grille, JV	15.600	85.400	79.500	41.000	39.000	45.600	85.000	7.500	14.400	35.000	448.000
115	Ideal Service Corporation	15.600	85.400	79.500	41.000	39.000	45.600	85.000	7.500	14.400	35.000	448.000
116	Citywide Purchasing Cards	39.000	85.400	31.800	49.200	54.600	45.600	68.000	4.500	33.600	35.000	446.700
117	Office of Economic Development - Business	23.400	61.000	47.700	24.600	39.000	76.000	85.000	10.500	43.200	35.000	445.400
118	Central Parking @ DCPA	28.600	85.400	47.700	24.600	39.000	76.000	85.000	4.500	33.600	21.000	445.400
119	Ad Two, Inc.	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	14.400	35.000	445.000
120	First Class Baggage Company	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	14.400	35.000	445.000
121	Columbine Candy Co./Stephany's Choc.	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	14.400	35.000	445.000
122	Klak Golf @ Overland GC	15.600	85.400	79.500	57.400	54.600	45.600	85.000	0.000	0.000	21.000	444.100
123	Arizona Time	28.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	443.600
124	C B R Incorporated	28.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	443.600
125	Matthew Jay Warner dba Full Svc Vending	15.600	85.400	47.700	24.600	23.400	76.000	85.000	7.500	43.200	35.000	443.400
126	Snacks For A Purpose, Inc.	15.600	85.400	47.700	24.600	23.400	76.000	85.000	7.500	43.200	35.000	443.400
127	Denver Public Library - Fines	67.600	61.000	47.700	24.600	39.000	45.600	85.000	7.500	43.200	21.000	442.200
128	ARAMARK @ Coliseum	15.600	61.000	79.500	41.000	39.000	45.600	85.000	10.500	43.200	21.000	441.400
129	Concession Colorado LLC	15.600	61.000	47.700	24.600	39.000	76.000	85.000	13.500	43.200	35.000	440.600
130	Avila Retail Development & Management LL	15.600	61.000	47.700	24.600	39.000	76.000	85.000	13.500	43.200	35.000	440.600
131	Civil Service Commission	28.600	36.600	111.300	41.000	23.400	45.600	85.000	4.500	43.200	21.000	440.200
132	Judith Collection	23.400	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	438.400
133	Mangelsen, Thomas D.	23.400	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	438.400
134	Central Parking @ Cultural Center	15.600	61.000	79.500	41.000	54.600	76.000	85.000	4.500	0.000	21.000	438.200
135	Champion Air	23.400	36.600	111.300	73.800	39.000	45.600	51.000	10.500	24.000	21.000	436.200
136	Way Out West, Inc.	20.800	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	435.800
137	Susan Vale, Inc.	15.600	85.400	79.500	41.000	23.400	76.000	85.000	7.500	0.000	21.000	434.400
138	Public Works - Fleet Maintenance	62.400	61.000	47.700	24.600	39.000	45.600	85.000	4.500	43.200	21.000	434.000
139	Environmental Health - Animal Control	23.400	85.400	79.500	41.000	39.000	45.600	51.000	4.500	43.200	21.000	433.600
140	Shamrock Charters, Inc.	15.600	36.600	79.500	24.600	23.400	76.000	85.000	13.500	43.200	35.000	432.400
141	Buth-Na-Bodhaige, Inc.	15.600	85.400	79.500	41.000	23.400	76.000	85.000	4.500	0.000	21.000	431.400
142	A & A Restaurant of Republic Plaza	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
143	PRI Affiliated Services, LLC	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
144	Denver Business Journal	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
145	Denver Newspaper Agency, LLP	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
146	Dow Jones & Company, Inc.	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
147	Fantastic Holograms	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600

Audit Services Division
Office of the Auditor
City and County of Denver
For Year 2007 and 2008

No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I.C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
148	New York Times Distribution	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
149	The Tie Rack (US), Inc.	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
150	U S A Today	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
151	YAZ	15.600	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	430.600
152	British Airways	23.400	36.600	111.300	73.800	39.000	45.600	51.000	4.500	24.000	21.000	430.200
153	Vanguard Car Rental (USA), Inc.	15.600	61.000	79.500	24.600	70.200	45.600	85.000	13.500	0.000	35.000	430.000
154	SuperShuttle International Denver, Inc.	23.400	61.000	111.300	57.400	39.000	0.000	85.000	7.500	24.000	21.000	429.600
155	Public Works - Right-of-Way Enforcement	62.400	85.400	47.700	41.000	39.000	45.600	51.000	7.500	14.400	35.000	429.000
156	Environmental Services	62.400	36.600	111.300	41.000	54.600	45.600	51.000	4.500	0.000	21.000	428.000
157	Public Works - Wastewater Management	78.000	85.400	47.700	24.600	70.200	45.600	51.000	4.500	0.000	21.000	428.000
158	Safety - Fire Department	67.600	61.000	47.700	24.600	23.400	45.600	85.000	7.500	43.200	21.000	426.600
159	Technology Services	44.200	36.600	47.700	24.600	23.400	76.000	85.000	10.500	43.200	35.000	426.200
160	Steamboat Spgs. Rental/Advantage RAC	28.600	36.600	47.700	41.000	39.000	76.000	85.000	7.500	43.200	21.000	425.600
161	Concessions Int'l/Panda Express	33.800	109.800	79.500	41.000	39.000	45.600	51.000	4.500	0.000	21.000	425.200
162	Public Service Credit Union	15.600	85.400	47.700	24.600	23.400	76.000	85.000	7.500	24.000	35.000	424.200
163	Career Service Authority	33.975	36.600	60.000	24.600	54.600	45.600	85.000	4.500	43.200	35.000	423.075
164	DTG Operations	28.600	36.600	47.700	41.000	54.600	76.000	85.000	13.500	4.800	35.000	422.800
165	Sodexo Marriott Management, Inc.	7.800	85.400	79.500	41.000	39.000	45.600	85.000	4.500	0.000	35.000	422.800
166	Hertz Corporation, The	28.600	36.600	79.500	57.400	70.200	45.600	51.000	4.500	14.400	35.000	422.800
167	Sunglass Hut of California, Inc.	33.800	36.600	79.500	73.800	39.000	45.600	51.000	7.500	33.600	21.000	421.400
168	OED - Small Business Opportunity	23.400	36.600	47.700	24.600	39.000	76.000	85.000	10.500	43.200	35.000	421.000
169	Community Planning and Development	46.800	85.400	79.500	41.000	39.000	45.600	51.000	10.500	0.000	21.000	419.800
170	McDonald's Corporation	23.400	109.800	79.500	41.000	39.000	45.600	51.000	4.500	4.800	21.000	419.600
171	Rosmik, Inc. dba McDonalds	23.400	109.800	79.500	41.000	39.000	45.600	51.000	4.500	4.800	21.000	419.600
172	Smarte Carte, Inc.	23.400	109.800	79.500	41.000	39.000	45.600	51.000	7.500	0.000	21.000	417.800
173	East West Resort Transportation LLC	15.600	36.600	47.700	24.600	39.000	76.000	85.000	13.500	43.200	35.000	416.200
174	Colorado Tour Lines LLC	15.600	36.600	47.700	24.600	39.000	76.000	85.000	13.500	43.200	35.000	416.200
175	Veolia Transportation Services, Inc.	15.600	36.600	47.700	24.600	39.000	76.000	85.000	13.500	43.200	35.000	416.200
176	Winter Park Recreation	23.400	36.600	47.700	57.400	23.400	136.800	51.000	4.500	14.400	21.000	416.200
177	Mesa Airlines, Inc.	31.200	36.600	111.300	73.800	23.400	45.600	51.000	7.500	0.000	35.000	415.400
178	Clerk and Recorder - Excise & License	23.400	61.000	79.500	24.600	23.400	45.600	85.000	7.500	43.200	21.000	414.200
179	Unzip It Productions @ Willis Case GC	15.600	85.400	79.500	57.400	23.400	45.600	85.000	0.000	0.000	21.000	412.900
180	Safety - Police Department	65.000	61.000	47.700	41.000	39.000	45.600	51.000	7.500	33.600	21.000	412.400
181	Tiara Enterprises, Inc.	23.400	36.600	47.700	41.000	54.600	76.000	85.000	7.500	4.800	35.000	411.600
182	Polet Airlines	15.600	0.000	79.500	24.600	39.000	76.000	85.000	13.500	43.200	35.000	411.400
183	Antonov Airlines	15.600	0.000	79.500	24.600	39.000	76.000	85.000	13.500	43.200	35.000	411.400
184	Barry Aviation	15.600	0.000	79.500	24.600	39.000	76.000	85.000	13.500	43.200	35.000	411.400
185	ExpressJet, Inc.	15.600	0.000	79.500	24.600	39.000	76.000	85.000	13.500	43.200	35.000	411.400
186	WestJet Airlines	15.600	0.000	79.500	24.600	39.000	76.000	85.000	13.500	43.200	35.000	411.400
187	Public Works - Admsinitration	49.400	36.600	47.700	24.600	39.000	45.600	85.000	4.500	43.200	35.000	410.600
188	ARAMARK @ Red Rocks	15.600	61.000	79.500	41.000	39.000	45.600	51.000	13.500	43.200	21.000	410.400
189	Day Care Center Inspections	0.000	0.000	143.100	57.400	0.000	45.600	85.000	13.500	43.200	21.000	408.800
190	City Attorney	39.000	61.000	79.500	24.600	39.000	45.600	51.000	4.500	43.200	21.000	408.400
191	Denver International Business Center Metro	15.600	36.600	79.500	24.600	23.400	76.000	85.000	7.500	24.000	35.000	407.200
192	Quiz-DIA, Inc.	20.800	61.000	47.700	24.600	23.400	76.000	85.000	7.500	24.000	35.000	405.000
193	Airport Concessions, Inc.	31.200	85.400	79.500	41.000	39.000	45.600	51.000	7.500	0.000	21.000	401.200
194	America West Airlines	33.800	36.600	79.500	41.000	39.000	76.000	51.000	4.500	4.800	35.000	401.200
195	Motient Communications, Inc.	15.600	36.600	47.700	24.600	23.400	76.000	85.000	13.500	43.200	35.000	400.600
196	RMES Communications	15.600	36.600	47.700	24.600	23.400	76.000	85.000	13.500	43.200	35.000	400.600

Audit Services Division
Office of the Auditor
City and County of Denver
For Year 2007 and 2008

No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I.C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
197	A.C. Holdings, Inc.	15.600	36.600	47.700	24.600	23.400	76.000	85.000	13.500	43.200	35.000	400.600
198	Magellan Pipeline Company, L.P.	15.600	36.600	47.700	24.600	23.400	76.000	85.000	13.500	43.200	35.000	400.600
199	Cricket of Colorado Company	15.600	36.600	47.700	24.600	23.400	76.000	85.000	13.500	43.200	35.000	400.600
200	Air Tran Airways, Inc.	7.800	0.000	79.500	57.400	39.000	45.600	85.000	7.500	43.200	35.000	400.000
201	Qwest Real Estate	7.800	36.600	47.700	41.000	39.000	76.000	85.000	7.500	24.000	35.000	399.600
202	Nextel West Corporation/Cencall	15.600	36.600	79.500	41.000	39.000	45.600	85.000	7.500	14.400	35.000	399.200
203	Skyport Companies, Inc.	33.800	85.400	79.500	24.600	39.000	45.600	51.000	4.500	0.000	35.000	398.400
204	Prima Oil & Gas Company	23.400	36.600	111.300	41.000	39.000	45.600	51.000	4.500	24.000	21.000	397.400
205	Motor Vehicle - Operations Review	23.400	61.000	79.500	41.000	23.400	45.600	51.000	7.500	43.200	21.000	396.600
206	General Services - Purchasing Division	23.400	61.000	79.500	24.600	39.000	45.600	51.000	7.500	43.200	21.000	395.800
207	General Service - Theatres & Arenas	67.600	61.000	47.700	24.600	54.600	45.600	51.000	7.500	14.400	21.000	395.000
208	Klak Golf @ Kennedy GC	15.600	85.400	79.500	57.400	39.000	45.600	51.000	0.000	0.000	21.000	394.500
209	Continental Airlines, Inc.	41.600	36.600	143.100	73.800	54.600	0.000	0.000	0.000	43.200	0.000	392.900
210	General Services - Central Service	41.600	36.600	47.700	24.600	54.600	45.600	85.000	7.500	14.400	35.000	392.600
211	Republic Parking @ LoDo Lots	28.600	61.000	47.700	41.000	23.400	45.600	85.000	4.500	33.600	21.000	391.400
212	Air Wisconsin Airlines Corp.	15.600	0.000	79.500	57.400	54.600	45.600	51.000	7.500	43.200	35.000	389.400
213	Corporate Air	15.600	0.000	79.500	57.400	23.400	45.600	85.000	4.500	43.200	35.000	389.200
214	Ameriflight, Inc.	15.600	0.000	79.500	57.400	23.400	45.600	85.000	4.500	43.200	35.000	389.200
215	DIA Fixed Assets	23.400	36.600	47.700	73.800	39.000	45.600	51.000	7.500	43.200	21.000	388.800
216	Airport Baggage Center, Inc.	15.600	61.000	47.700	24.600	23.400	45.600	85.000	7.500	43.200	35.000	388.600
217	Mayor's Office	23.400	36.600	47.700	41.000	23.400	45.600	85.000	7.500	43.200	35.000	388.400
218	Finance - Risk Management	23.400	36.600	47.700	41.000	39.000	45.600	85.000	4.500	43.200	21.000	387.000
219	Denver Airport Enterprises, LLC	31.200	85.400	79.500	41.000	39.000	0.000	85.000	4.500	0.000	21.000	386.600
220	Aeronautical Radio, Inc.	15.600	36.600	79.500	41.000	39.000	45.600	85.000	7.500	0.000	35.000	384.800
221	Chase Transportation Company	15.600	36.600	79.500	41.000	39.000	45.600	85.000	7.500	0.000	35.000	384.800
222	Integrated Airline Services, Inc.	15.600	36.600	79.500	41.000	39.000	45.600	85.000	7.500	0.000	35.000	384.800
223	Qwest	15.600	36.600	79.500	41.000	39.000	45.600	85.000	7.500	0.000	35.000	384.800
224	Mayor's Office of Education and Children	28.600	61.000	47.700	24.600	23.400	45.600	85.000	4.500	43.200	21.000	384.600
225	Public Works - Project Division	23.400	36.600	47.700	24.600	39.000	45.600	85.000	4.500	43.200	35.000	384.600
226	STC-Denver, LLC	20.800	61.000	47.700	24.600	23.400	45.600	85.000	7.500	33.600	35.000	384.200
227	H.W. Stewart, Inc./Echo Lake Lodge	23.400	36.600	79.500	24.600	23.400	76.000	51.000	4.500	43.200	21.000	383.200
228	H.W. Stewart, Inc./Buffalo Bill Mus.	23.400	36.600	79.500	24.600	23.400	76.000	51.000	4.500	43.200	21.000	383.200
229	Sheriff - Denver Health Service Contract	13.000	0.000	79.500	41.000	54.600	45.600	85.000	0.000	43.200	21.000	382.900
230	Sinclair Pipeline Co., LLC	15.600	36.600	79.500	24.600	39.000	45.600	85.000	7.500	14.400	35.000	382.800
231	Denver Metro Convention Visitor's Bureau	39.000	36.600	47.700	73.800	39.000	45.600	51.000	4.500	24.000	21.000	382.200
232	Lufthansa German Airlines	23.400	36.600	79.500	57.400	39.000	45.600	51.000	4.500	24.000	21.000	382.000
233	Purchasing-Vendor Pricing Comparison	20.800	36.600	47.700	24.600	39.000	45.600	85.000	4.500	43.200	35.000	382.000
234	Citywide Cell Phone Process/Policy	0.000	36.600	47.700	41.000	39.000	45.600	85.000	7.500	43.200	35.000	380.600
235	Tech Svcs-Disaster Recovery/Bus Continui	59.800	0.000	0.000	73.800	0.000	76.000	85.000	7.500	43.200	35.000	380.300
236	Cingular Interactive, L.P.	15.600	36.600	79.500	24.600	23.400	45.600	85.000	10.500	24.000	35.000	379.800
237	Arch Communications	15.600	36.600	79.500	24.600	23.400	45.600	85.000	10.500	24.000	35.000	379.800
238	Mile Hi Cable Partners, L.P. (DIA)	15.600	36.600	79.500	24.600	23.400	45.600	85.000	10.500	24.000	35.000	379.800
239	E-Z Rent-A-Car, Inc.	15.600	61.000	79.500	24.600	23.400	45.600	51.000	13.500	43.200	21.000	378.400
240	Fleet Solutions, Inc.	15.600	61.000	79.500	24.600	23.400	45.600	51.000	13.500	43.200	21.000	378.400
241	Sky Chefs, Inc.	7.800	36.600	79.500	41.000	39.000	45.600	85.000	7.500	0.000	35.000	377.000
242	Auditor's Office	28.600	36.600	79.500	41.000	54.600	45.600	51.000	4.500	0.000	35.000	376.400
243	Finance - Budget and Management	44.200	36.600	47.700	24.600	23.400	45.600	85.000	4.500	43.200	21.000	375.800
244	Gate Gourmet, Inc.	15.600	36.600	47.700	24.600	23.400	76.000	85.000	7.500	24.000	35.000	375.400
245	Colorado Mountain Express Inc. & Resort E	15.600	36.600	79.500	24.600	23.400	45.600	85.000	4.500	24.000	35.000	373.800

Audit Services Division
Office of the Auditor
City and County of Denver
For Year 2007 and 2008

No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I.C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
246	Golden West Airport Shuttle	15.600	36.600	79.500	24.600	23.400	45.600	85.000	4.500	24.000	35.000	373.800
247	Yellow Transportation, L.L.C.	15.600	36.600	79.500	24.600	23.400	45.600	85.000	4.500	24.000	35.000	373.800
248	Denver International Airport Payroll	31.200	61.000	79.500	41.000	39.000	45.600	51.000	4.500	0.000	21.000	373.800
249	Revenue - Assessment Division	28.600	36.600	79.500	24.600	39.000	45.600	51.000	4.500	43.200	21.000	373.600
250	Leigh Fisher Associates	15.600	36.600	47.700	57.400	54.600	45.600	51.000	4.500	24.000	35.000	372.000
251	Northwest Airlines, Inc.	23.400	0.000	79.500	57.400	70.200	45.600	51.000	7.500	14.400	21.000	370.000
252	Pawsitively Pets	15.600	61.000	47.700	24.600	23.400	45.600	85.000	7.500	24.000	35.000	369.400
253	World Concourse Ventures, LLC	15.600	61.000	47.700	24.600	23.400	45.600	85.000	7.500	24.000	35.000	369.400
254	World Port at DIA Owner, LLC	15.600	36.600	47.700	24.600	23.400	76.000	85.000	10.500	14.400	35.000	368.800
255	Subway Real Estate Corp.	15.600	109.800	47.700	24.600	23.400	45.600	51.000	4.500	24.000	21.000	367.200
256	Air Midwest	7.800	0.000	79.500	24.600	39.000	45.600	85.000	7.500	43.200	35.000	367.200
257	Allegiant Air, Inc.	7.800	0.000	79.500	24.600	39.000	45.600	85.000	7.500	43.200	35.000	367.200
258	Chautaugua Airlines, Inc.	7.800	0.000	79.500	24.600	39.000	45.600	85.000	7.500	43.200	35.000	367.200
259	Kitty Hawk	7.800	0.000	79.500	24.600	39.000	45.600	85.000	7.500	43.200	35.000	367.200
260	Trans States Airlines, Inc.	7.800	0.000	79.500	24.600	39.000	45.600	85.000	7.500	43.200	35.000	367.200
261	Aircraft Service International, Inc.	7.800	0.000	79.500	24.600	39.000	45.600	85.000	7.500	43.200	35.000	367.200
262	Clerk and Recorder & Public Trustee	28.600	61.000	111.300	41.000	39.000	0.000	51.000	0.000	0.000	35.000	366.900
263	Mexicana Airlines	23.400	36.600	79.500	41.000	39.000	45.600	51.000	4.500	24.000	21.000	365.600
264	Air Canada	23.400	36.600	79.500	41.000	39.000	45.600	51.000	4.500	24.000	21.000	365.600
265	DHL Worldwide Express	23.400	36.600	79.500	41.000	39.000	45.600	51.000	4.500	24.000	21.000	365.600
266	Office of Telecommunications	46.800	36.600	79.500	41.000	23.400	45.600	51.000	4.500	14.400	21.000	363.800
267	GS Customer Information Services	28.600	36.600	47.700	24.600	23.400	45.600	85.000	7.500	43.200	21.000	363.200
268	Sky West Airlines	15.600	0.000	79.500	24.600	23.400	45.600	85.000	10.500	43.200	35.000	362.400
269	Horizon Air Industries, Inc.	15.600	0.000	79.500	24.600	23.400	45.600	85.000	10.500	43.200	35.000	362.400
270	Air General, Inc.	15.600	0.000	79.500	24.600	23.400	45.600	85.000	10.500	43.200	35.000	362.400
271	Reif Golf Enterprises @ Evergreen GC	28.600	85.400	79.500	57.400	39.000	0.000	51.000	0.000	0.000	21.000	361.900
272	Picture Show Popcorn	15.600	61.000	47.700	24.600	23.400	45.600	51.000	13.500	43.200	35.000	360.600
273	National Western Stock Show	39.000	0.000	79.500	57.400	23.400	45.600	51.000	0.000	43.200	21.000	360.100
274	Vend-One Concessions	15.600	36.600	79.500	24.600	39.000	45.600	51.000	13.500	33.600	21.000	360.000
275	Body Shop, Inc.	15.600	61.000	47.700	24.600	23.400	45.600	85.000	7.500	14.400	35.000	359.800
276	City Council	23.400	36.600	47.700	41.000	23.400	45.600	85.000	7.500	14.400	35.000	359.600
277	Sun Country Airlines, Inc.	15.600	0.000	79.500	24.600	23.400	45.600	85.000	7.500	43.200	35.000	359.400
278	Office of Culture Affairs	23.400	36.600	47.700	24.600	23.400	45.600	85.000	7.500	43.200	21.000	358.000
279	Environmental Health - Environmental Protection	28.600	36.600	79.500	24.600	23.400	45.600	51.000	4.500	43.200	21.000	358.000
280	Office of Emergency Management	28.600	36.600	79.500	24.600	23.400	45.600	51.000	4.500	43.200	21.000	358.000
281	United States Postal Service	23.400	36.600	79.500	24.600	23.400	45.600	85.000	4.500	0.000	35.000	357.600
282	Sprint Spectrum, LP	23.400	36.600	79.500	0.000	23.400	45.600	85.000	4.500	24.000	35.000	357.000
283	Federal Express Corporation	33.800	36.600	79.500	41.000	39.000	45.600	51.000	4.500	4.800	21.000	356.800
284	Alaska Airlines	15.600	0.000	79.500	24.600	23.400	45.600	85.000	4.500	43.200	35.000	356.400
285	Public Works - Asphalt Plant	41.600	36.600	47.700	24.600	39.000	45.600	51.000	4.500	43.200	21.000	354.800
286	Ascom	15.600	36.600	47.700	41.000	23.400	76.000	51.000	4.500	24.000	35.000	354.800
287	GoJet Airlines, LLC	15.600	36.600	79.500	24.600	23.400	45.600	51.000	13.500	43.200	21.000	354.000
288	Pinnacle Airlines, Inc.	15.600	36.600	79.500	24.600	23.400	45.600	51.000	13.500	43.200	21.000	354.000
289	General Services - Public Office Buildings	65.000	36.600	47.700	24.600	23.400	45.600	51.000	4.500	33.600	21.000	353.000
290	Environmental Health - Medical Examiner	23.400	36.600	79.500	24.600	23.400	45.600	51.000	4.500	43.200	21.000	352.800
291	Environmental Health - Public Health Inspector	23.400	36.600	79.500	24.600	23.400	45.600	51.000	4.500	43.200	21.000	352.800
292	Gifts on the Go	7.800	36.600	47.700	24.600	39.000	45.600	85.000	7.500	24.000	35.000	352.800
293	TNW, LLC	7.800	36.600	47.700	24.600	39.000	45.600	85.000	7.500	24.000	35.000	352.800
294	A Massage, Inc.	15.600	36.600	79.500	24.600	23.400	45.600	85.000	4.500	0.000	35.000	349.800

Audit Services Division
Office of the Auditor
City and County of Denver
For Year 2007 and 2008

No.	Name	Size of Unit Score	Liquidity & Negotiability Score	Compliance with Regulations	Public Exposure	Complexity of Transactions	Management Accountability	Quality of I.C. System	Age of Operation	Time Since last Audit	Management Experience	Risk Assessment Total
295	ABX Air, Inc.	23.400	36.600	47.700	41.000	54.600	45.600	51.000	4.500	24.000	21.000	349.400
296	Metrocall, Inc.	15.600	36.600	79.500	0.000	23.400	45.600	85.000	4.500	24.000	35.000	349.200
297	Qwest Wireless	15.600	36.600	79.500	0.000	23.400	45.600	85.000	4.500	24.000	35.000	349.200
298	Environmental Health - Administration	33.800	36.600	47.700	24.600	39.000	45.600	51.000	4.500	43.200	21.000	347.000
299	Blue Sky Mobile Catering, LLC	15.600	109.800	47.700	24.600	23.400	45.600	51.000	4.500	0.000	21.000	343.200
300	American Food & Vending Service of Misso	15.600	109.800	47.700	24.600	23.400	45.600	51.000	4.500	0.000	21.000	343.200
301	Capital Vending Services	15.600	109.800	47.700	24.600	23.400	45.600	51.000	4.500	0.000	21.000	343.200
302	Election Commission	33.800	36.600	111.300	24.600	23.400	0.000	51.000	7.500	33.600	21.000	342.800
303	Jung J. Kim	7.800	36.600	79.500	24.600	23.400	45.600	85.000	4.500	0.000	35.000	342.000
304	Volga-Dneper UK Ltd.	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
305	Southwest Airlines Co.	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
306	US Airways, Inc.	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
307	Blue Energy & Technologies LLC	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
308	Superior Aviation	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
309	Pace Airlines dba Hooters Air	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
310	Menlo Worldwide Forwarding, Inc.	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
311	Grand Holdings, Inc. dba Champion Air	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
312	Comair, Inc.	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
313	ASTAR Air Cargo, Inc.	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
314	Airnet Systems, Inc.	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
315	Airborne Express, Inc.	23.400	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	341.400
316	United Parcel Service	28.600	36.600	47.700	41.000	54.600	45.600	51.000	10.500	4.800	21.000	341.400
317	LRW Investment Co.	15.600	36.600	47.700	24.600	39.000	45.600	51.000	13.500	43.200	21.000	337.800
318	Siemens Maintenance Services, LLC	7.800	0.000	47.700	24.600	39.000	45.600	85.000	7.500	43.200	35.000	335.400
319	Leed Energy Servcies	15.600	0.000	47.700	24.600	23.400	45.600	85.000	13.500	43.200	35.000	333.600
320	Qwest Corporation/RMES Communications	23.400	61.000	47.700	24.600	39.000	45.600	51.000	4.500	14.400	21.000	332.200
321	Public Works - Solid Waste	33.800	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	331.400
322	Public Works - Street Maintenance	33.800	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	331.400
323	General Services Utilities	33.800	36.600	47.700	24.600	39.000	45.600	51.000	4.500	24.000	21.000	327.800
324	Waste Management of Colorado	20.800	36.600	143.100	57.400	54.600	0.000	0.000	0.000	14.400	0.000	326.900
325	Kas, Inc.	15.600	61.000	79.500	24.600	23.400	45.600	51.000	4.500	0.000	21.000	326.200
326	Parking Management Operations	13.000	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	35.000	324.600
327	The Mint Café	15.600	36.600	47.700	24.600	23.400	45.600	51.000	13.500	43.200	21.000	322.200
328	Leo Goto/Welshire Inn Restaurant	23.400	36.600	79.500	41.000	23.400	45.600	51.000	0.000	0.000	21.000	321.500
329	Human Rights / Community Relation	23.400	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	321.000
330	W H Smith Airport Services, Inc.	39.000	85.400	47.700	24.600	23.400	0.000	51.000	4.500	24.000	21.000	320.600
331	Volume Service @ CCC	15.600	36.600	47.700	24.600	39.000	45.600	51.000	4.500	33.600	21.000	319.200
332	US Government General Service Admininst	15.600	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	313.200
333	US Dept. of Commerce, NOAA	15.600	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	313.200
334	Federal Aviation Administration	15.600	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	313.200
335	E-470 Public Highway Authority	15.600	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	313.200
336	DIA Physical Therapy, LLP	15.600	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	313.200
337	Denver Health and Hospital Authority	15.600	36.600	47.700	24.600	23.400	45.600	51.000	4.500	43.200	21.000	313.200
338	AT & T Wireless Services of Colorado, Inc.	28.600	36.600	47.700	24.600	39.000	45.600	51.000	4.500	14.400	21.000	313.000
339	Public Safety Review Commission	15.600	36.600	47.700	41.000	23.400	45.600	51.000	4.500	24.000	21.000	310.400
340	Project Horizon, DBA In Motion Pictures	23.400	85.400	47.700	24.600	23.400	0.000	51.000	4.500	24.000	21.000	305.000
341	Delta Airlines, Inc.	26.000	0.000	79.500	41.000	39.000	0.000	51.000	4.500	24.000	35.000	300.000
342	B G Maintenance	41.600	36.600	47.700	24.600	23.400	45.600	51.000	4.500	0.000	21.000	296.000
343	Board of Adjust Zoning	23.400	36.600	47.700	24.600	23.400	0.000	51.000	4.500	43.200	35.000	289.400

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value, Revenue, and/or Expend. Amts.	Estimated Audit Hours
1	212	389.400	A	Air Wisconsin Airlines Corp.*	\$ 346,247	290
2	93	456.800	A	Airport Management Services, LLC	1,996,075	88
3	284	356.400	A	Alaska Airlines	2,802,266	700
4	21	636.000	A	Ampco System Parking	105,218,496	355
5	68	497.800	A	Ampco System Transportation Services*	9,277,669	873
6	11	900.000	C	Animal Control-Cash Handling Nonaudit Service**	-	380
7	N/A	N/A	C	Annual Audit Plan**	-	350
8	N/A	N/A	C	Annual Internal Audit Report**	-	310
9	188	410.400	C	ARAMARK @ Red Rocks	2,000,000	512
10	109	450.000	A	Budget Rent-A-Car Systems, Inc.*	4,432,369	721
11	113	448.800	A	CA Concessions of Colorado, Inc.	2,041,804	568
12	N/A	N/A	C	Career Service Authority Recruitment and Employment *&**	-	300
13	124	443.600	A	CBR Incorporated	867,992	795
14	9	900.000	C	Citywide Petty Cash**	-	500
15	N/A	N/A	C	Citywide Travel Card Program *&**	-	10
16	41	547.000	B	Citywide Workers' Compensation*	30,292,000	80
17	N/A	N/A	C	Civil Service Commission-Nonaudit Service *&**	-	12
18	5	900.000	C	Colfax Business Improvement District**	600,000	570
19	N/A	900.000	C	Construction Change Orders *&**	-	500
20	209	392.900	A	Continental Airlines, Inc.*	20,108,681	60
21	10	900.000	C	CSA Dental Program *&**	11,998,723	110
22	7	900.000	C	Damaged City Property Restitution Process**	-	740
23	189	408.800	C	Day Care Center Inspections	-	750
24	N/A	N/A	C	Denver Options - Nonaudit Service*&**	-	12
25	1	900.000	A	DIA Accounting System Training **	-	300
26	34	577.200	C	DPD - Revenue/Cash Handling	250,000	290
27	15	718.600	C	DSD - Inmate Trust Funds	200,000	540
28	22	635.800	C	DSD - Vending Contracts	100,000	250
29	6	900.000	C	Education Refund Program*&**	\$ 186,187	180

*Carryover audit work from prior period.

**Audit selected based on Management override criteria. 24

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value, Revenue, and/or Expend. Amt.	Estimated Audit Hours
30	12	900.000	C	Fire Dept.-Post Employment Health Plan**	\$ -	270
31	53	528.000	A	Frontier Airlines*	29,649,518	610
32	Various	Various	C	Golf Course Concessionaires*	3,000,000	220
33	2	900.000	A	Great Lakes Aviation*&**	10,512,813	133
34	228	383.200	C	H.W. Stewart @ Buffalo Bill Museum	250,000	290
35	227	383.200	C	H.W. Stewart @ Echo Lake Lodge	250,000	290
36	166	422.800	A	Hertz Corporation*	12,866,922	310
37	4	900.000	C	Inner-City Community Development Corp.**	-	420
38	46	538.800	B	Parks & Recreation-Administration	21,618,267	700
39	38	554.200	B	Parks & Recreation-Golf Enterprise Fund	20,340,348	620
40	61	511.400	B	Parks & Recreation-Parks	35,985,659	720
41	N/A	N/A	B	Parks & Recreation-Payroll/Leave**	-	520
42	59	516.600	B	Parks & Recreation-Recreation	22,578,954	700
43	N/A	N/A	C	Peer Review**	-	180
44	N/A	900.000	C	Police Time Accountability *&**	-	850
45	N/A	N/A	C	Policies and Procedures Maintenance**	-	500
46	18	656.600	C	Public Works - Parking Key Program	500,000	560
47	233	382.000	C	Purchasing Vendor Pricing Comparison*	-	20
48	82	470.600	B	Revenue - Motor Vehicle	2,500,000	580
49	N/A	N/A	C	Review/Eval. Internal Controls, Payroll**	-	636
50	N/A	N/A	C	Rules and Contract Analysis**	-	380
51	42	546.500	C	Security of Sensitive Information	-	750
52	39	553.600	C	Select Payroll Transactions	250,000,000	680
53	N/A	N/A	C	Separation Collections **	-	280
54	N/A	N/A	C	Separation Post-Audits**	-	159
55	65	508.000	C	Separation Pre-Audits	10,000,000	3,300
56	268	362.400	A	Sky West Airlines*	9,555,285	858
57	108	450.200	A	Trugoy, Inc.	644,413	498
58	24	632.600	A	United Air Lines, Inc.*	163,257,494	370
59	N/A	N/A	A/B/C	Unplanned Audit Projects & Follow-up**	-	1,169
60	153	430.000	A	Vanguard Car Rental (USA), Inc.*	8,904,950	5
61	274	360.000	C	Vend-One Concessions	\$ 1,500,000	300

*Carryover audit work from prior period.

**Audit selected based on Management override criteria. 25

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value, Revenue, and/or Expend. Amts.	Estimated Audit Hours
				Totals	\$ 796,633,132	29,024
Audits by Category:			A	Airport Audits	\$ 382,482,994	7,534
			B	Agency Audits	133,315,228	3,920
			C	Other Audits	280,834,910	16,401
			A/B/C	Combination Audits	-	1,169
				Totals	\$ 796,633,132	29,024

*Carryover audit work from prior period.

**Audit selected based on Management override criteria. 26

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value Revenue and/or Expend. Amts.	Estimated Audit Hours
1	N/A	N/A	A/B/C	Advisory Services	\$ -	2,000
2	212	389.400	A	Air Wisconsin Airlines Corp*	346,247	25
3	193	401.200	A	Airport Concessions, Inc.	1,112,570	820
4	93	456.800	A	Airport Management Services, LLC*	1,996,075	640
5	284	356.400	A	Alaska Airlines*	2,802,266	25
6	21	636.000	A	Ampco System Parking*	105,218,496	365
7	68	497.800	A	AMPCO System Transportation Services *	9,277,669	60
8	N/A	N/A	C	Annual Audit Plan**	-	390
9	N/A	N/A	C	Annual Internal Audit Report **	-	210
10	128	441.400	C	ARAMARK @ Coliseum	3,000,000	380
11	113	448.800	A	CA Concessions of Colorado, Inc.*	2,041,804	77
12	124	443.600	A	CBR Incorporated*	867,992	55
13	134	438.200	C	Central Parking & Cultural Center	1,200,000	460
14	118	445.400	C	Central Parking @ DCPA	5,000,000	560
15	28	594.300	C	City Surplus Property Accountability	-	840
16	20	637.000	C	Citywide Contract Procurement Processes	-	1,500
17	32	580.000	C	Citywide Grant Administration Processes	-	1,200
18	178	414.200	B	Clerk and Recorder - Excise & License	700,000	420
19	103	452.800	A	Colorado Steak Escape, Ltd.	394,727	550
20	47	538.300	A	Datascape @ DIA	185,000,000	800
21	219	386.600	A	Denver Airport Enterprises, LLC	1,670,759	588
22	127	442.200	C	Denver Public Library - Fines	-	840
23	73	490.400	C	Enterprise Fund Service Level Agreements	-	900
24	63	510.800	A	Enterprise Leasing Co of Colorado	2,221,675	770
25	52	529.000	C	Excise & Licenses - Operations Review	-	860
26	101	453.200	A	F&B Concession, Inc.	393,306	590
27	13	739.800	B	Fire Payroll/Leave	40,000,000	700
28	53	528.000	A	Frontier Airlines*	29,649,518	25
29	3	900.000	A	Interest Handling Process @ DIA**	1,000,000	1,000
30	88	465.800	C	Mickey Fouts @ Galleria	360,000	200
31	104	452.800	A	Mission Yogurt	\$ 1,733,028	820

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value Revenue and/or Expend. Amts.	Estimated Audit Hours
32	86	466.200	A	Nuance Global Traders, Inc.	\$ 735,336	650
33	117	445.400	B	OED - Business Development	4,717,877	1,200
34	37	570.000	B	OED - Housing & Neighborhood Development	38,174,580	1,000
35	168	421.000	B	OED - Small Business Opportunity	1,612,778	1,200
36	83	470.000	B	OED - Workforce Development	41,022,177	900
37	326	324.600	C	Parking Mgmt. Operations	-	840
38	46	538.800	B	Parks & Recreation-Administration*	21,618,267	200
39	38	554.200	B	Parks & Recreation-Golf Enterprise Fund*	20,340,348	120
40	61	511.400	B	Parks & Recreation-Parks*	35,985,659	70
41	N/A	N/A	B	Parks & Recreation-Payroll/Leave*&**	-	120
42	59	516.600	B	Parks & Recreation-Recreation*	22,578,954	120
43	N/A	N/A	C	Peer Review**	-	100
44	N/A	N/A	C	Policies and Procedures Maintenance**	-	450
45	78	478.400	C	Public Health Inspections - Food Safety	-	840
46	45	541.300	A	Purchase Card @ DIA	500,000	800
47	N/A	N/A	C	Review/Eval. Internal Controls, Payroll*&**	-	400
48	N/A	N/A	C	Rules and Contract Analysis**	-	380
49	26	609.000	B	Safety - Safe City	500,000	380
50	39	553.600	C	Select Payroll Transactions*	250,000,000	500
51	N/A	N/A	C	Separation Collections**	-	280
52	N/A	N/A	C	Separation Post-Audits**	-	140
53	65	508.000	C	Separation Pre-Audits	10,000,000	2,300
54	268	362.400	A	Sky West Airlines*	9,555,285	35
55	55	520.800	C	Technology Services-Security Control System	-	1,200
56	43	545.200	A	Thrifty Rent-A-System, Inc.	1,643,320	800
57	108	450.200	A	Trugoy, Inc.*	644,413	20
58	14	739.800	B	Undersheriff Payroll/Leave	30,000,000	700
59	24	632.600	A	United Air Lines, Inc.*	163,257,494	20
60	N/A	N/A	A/B/C	Unplanned Audit Projects & Followup**	-	1,746
61	16	708.600	A	Utility Compliance @ DIA	\$ 1,000,000	800

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.

No.	Overall Ranking	Risk Score	Category Code	Risk Areas	Asset Value Revenue and/or Expend. Amts.	Estimated Audit Hours
				Totals	\$ 1,049,872,620	36,981
Audits by Category:			A	Airport Audits	\$ 523,061,980	10,335
			B	Agency Audits	257,250,640	7,130
			C	Other Audits	269,560,000	15,770
			A/B/C	Combination Audits	-	3,746
				Totals	\$ 1,049,872,620	36,981

*Carryover audit work from prior period.

**Audit selected based on Management override criteria.