



AGENDA

MANAGEMENT AND FINANCE POLICY COMMITTEE

July 26, 2022

1:00 pm

WebEx Meeting

This meeting will be live-streamed on the city's YouTube channel. Watch at
[YouTube.com/TheAuroraChannel](https://www.youtube.com/TheAuroraChannel)

Public Participant Dialing Instructions
Dial Access Number: 1-408-418-9388
Enter Participant Code: 2499-328-1204

Council Member Gardner, Chair
Council Member Murillo, Vice Chair
Council Member Zvonek
Deputy City Manager Roberto Venegas
Finance Director Terri Velasquez

The Management and Finance Committee oversees the following Council goal and objectives:
PROVIDE A WELL-MANAGED AND FINANCIALLY STRONG CITY

- Ensure the delivery of high-quality services to residents in an efficient and cost-effective manner.
- Maintain superior financial reporting, financial controls, appropriate reserves, budgeting financial management, and transparency, and invest in capital and infrastructure to support efficient and effective long-term provision of services.
- Maintain a high financial credit (bond) rating, maintain debt policies and debt practices that allow the assessment of appropriate debt levels, and periodically review debt and debt service to minimize costs.
- Provide appropriate stewardship of natural resources to ensure long-term sustainability for the city.

Pages

1. **Call to Order**

2. **Approval of Minutes**

June 28, 2022 Draft Minutes

3. **Consent Items**

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3.a. June 2022 Sales Tax Chart 15

Presenter: Bill Levine, Management Analyst III (5 minutes)

4. General Business

4.a. Citadel on Colfax BID Board Vacancy 19

Presenter: Cesarina Dancy, Sr. Project Mgr. (15 minutes)

4.b. Ward Re-Districting Update

Kadee Rodriguez, City Clerk (5 minutes)

4.c. CABC Check-In 25

Presenter: Greg Hays, Budget Officer

Jonathan Scott, CABC Chair (15 minutes)

4.d. Q2 2022 Internal Auditor Progress Report 27

Wayne. C. Sommer, Internal Audit Manager (25 minutes)

5. Miscellaneous Matters for Consideration

Next meeting tentatively scheduled for August 23 at 1:00 pm Webex Meeting

6. Adjournment

Total projected meeting time: 65 minutes

MF POLICY COMMITTEE MEETING

June 28, 2022

Members Present: Council Member Gardner – Chair, Council Member Zvonek, Council Member Murillo

Others present: R. Venegas, T. Velasquez, K. Stuart, B. Levine, N. Wishmeyer, J. Lorenzen M. Ardan, B. Rulla, M. Crawford, C. Zapata, S. Newman, G. Hays, K. Skaggs, C. Toth, D. Krzyzanowski, A. Johnson, J. Bajorek, J. Lorenzen, R. Lantz, J. Calegari, D. Hudson, A. Jamison, C. Dancy, K. Jeffries, C. Dukes, M. Stamp, T. Sedmak, K. Rodriguez, M. Noble, H. Hernandez, D. Sisneros and T. Hoyle

INTRODUCTIONS AND MINUTES

May 24, 2022 minutes were approved.

MAY 2022 SALES TAX CHARTSummary of Issue and Discussion

Bill Levine presented the May 2022 Sales Tax Chart. Four sectors saw double-digit growth. Building materials were up by 18.9%, utilities were up by 17.1%, eating and drinking places were up by 15.5%, and auto dealers and auto parts were up by 13.2%. The aforementioned sectors are those with the highest inflation which is the primary driver of the sales tax growth. Sectors, namely electronics and computers, clothing, liquor stores, telecom, furniture, sporting goods, hobby stores, and bookstores all showed a decline in sales tax collections compared May 2021. Inflation is low in these sectors.

Committee Discussion

CM Gardner: One question I had. The 8.9%, that is growth over the same month the previous year. And I just noticed that May of last year was really high. What was that from? Greg, do you remember? I don't remember why we had such an outlier.

Greg Hays: I know what that was. That was the huge growth after the May of 2020 being so bad. That was the worst COVID month. And so just in comparison to May of 2021, was skyrocketing. We had to change all of our charts and everything for that month.

CM Gardner: Got you. Yes, that makes sense. All right. Councilmembers Murillo or Zvonek, any questions?

CM Murillo: I guess I'll ask a little bit more pointedly. You kind of identified some of the trends in terms of low sales tax from industries that don't have high inflation and high growth and sales tax in industries that do have high inflation. What does that mean for long-term stability? What do we need to monitor or be aware of? I understand, we're kind of just understanding trends. But I'm

wondering, is there a prospective outcome of that kind of combination that we might prepare for at this time?

G. Hays: I can actually respond to that. One of the things with the Leeds projection and with our 2022 projection, 2022 being around 7% right now after five months we're 10%. So we're expecting some softness to come through. And in addition, if you remember from the spring workshop when I was talking about the Leeds projection for 2023 being pretty low, below 3% for the entire year. So, I think our projection expects some weakness to start to continue to permeate through. There are no negatives, there's no recession built in. You don't really plan on a recession; you just plan on getting out of it. But I think that we're going to expect some well, not double-digit growth. We've had a lot of good months. It's hard to grow on growth like that.

CM Murillo: Okay, cool. So. Yes. It sounds like we were planning for an ebb and flow so that we're already anticipating that. At what point does that become a concern? If this is the same trend over several months? I guess, Greg, when do you start to worry and stop smiling and being happy?

G. Hays: That's an excellent question. I would say that it's hard to grow on double-digit growth. And so, I'm expecting, if something goes down to 6, 7, 8%, that's not going to worry me too much. If we have several months in a row where it's dropping way down or we're starting to see bigger issues and maybe auto use tax, the auto sales tax isn't holding us up. That's when I'm going to start worrying a little bit more. We have a saying in the Budget Office that it's not a trend until it is. So, I'd have to see a couple of months of ickiness before I get too scared

CM Murillo: Got you. Thank you.

CM Gardner: All right. Thanks, Greg and Bill. Appreciate it.

B. Levine: Thank you.

CM Gardner: One item of note before we get into general business. I failed to mention at the start of the meeting we'll have an update from Kadee, I believe, on redistricting or rewarding. We'll have that as item 4e. So we'll do that after we get to the other item.

Outcome

Information only.

Follow-up Action

No follow-up needed.

2021 ANNUAL COMPREHENSIVE FINANCIAL REPORT AND AUDIT RESULTS

Summary of Issue and Discussion

Nancy Wishmeyer, City Controller, Marcie Ardan from FORVIS, and Karmyn Jeffries from FORVIS presented this item. A merger of BKD and Dixon Hughes Goodman effective June 1 resulted in the renaming of the city's external audit firm to FORVIS. Aurora's 2021 Annual

Comprehensive Financial Report (ACFR) and the single audit report have been completed and are ready to be placed on the city's website. The report summarizes the financial audit results and identifies any issues encountered. It presents a schedule of audit adjustments since there are non-recorded adjustments due to being immaterial. It also includes the management representation letter that outlines the statements made by city management to the auditors. The report also includes the single audit report and provides the results of the audit of the federal grants on which the city expended money in 2021. Aurora received an unmodified or clean audit opinion on the 2021 financial statements and received the Certificate of Achievement for Excellence in Financial Reporting for the 2020 ACFR. The city has been receiving that award for 35 consecutive years and it is a testament that the city follows the principles and best practices for accounting and reporting.

There were two management letter comments. One is a deficiency in which city staff did not do a timely suspension and debarment check that ensures vendors given contracts are not excluded from doing business with the federal government. The check was then performed and determined that the vendors are not suspended or debarred. Another management letter comment was an 'other matter.' The auditors recommended management monitor payments using a data analytic tool to identify potential fraud patterns and weaknesses in internal control.

The single audit also received an unmodified or clean opinion. Five federal programs were audited. Two findings were due to other instances of noncompliance. Both were on the Emergency Rental Assistance (ERA) Grant from the Federal Treasury. One was the inability to file a quarterly report due to the Treasury portal being down and the other was inadequate documentation that proved the eligibility for a recipient.

FORVIS uses a high-risk audit approach to identify areas of emphasis. No matters reportable were found in debt and capital assets, revenue recognition, expenditures, and management override of controls. Testing was performed on five major federal award programs as required by the US Office of Management and Budget (OMB) Uniform Guidance. The audit was performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and OMB. Significant estimates were reviewed and identified. For 2021, both governmental and business-type activities increased. Program revenues decreased, general revenues increased, and expenses showed a slight decrease. Expenses and revenues of business-type activities related to water and wastewater were primarily consistent. Golf, however, showed an increase. For capital assets, the increase in the number of projects undertaken by the city in 2021 resulted in an increase in infrastructure in both governmental and business-type activities. Due to the issuance of revenue bonds, there is an increase in debt. Revenue bonds make up 74% of the outstanding debt in 2021. Unrestricted category makes up 60% of the fund balance related to governmental funds and Restricted makes up 40%. There are no alternative accounting treatments to report. Subsequent events disclosures were reviewed. There were no significant unusual transactions to report. There were no matters to report on the quality of the city's accounting policy or other information. No disagreements were had with management during the audit process. FORVIS was not aware of any consultations with individuals outside of the audit management teams. However, there were consultations with other auditors related to the

Havana BID, Parkside City Center BID, and Citadel on Colfax BID. Reliance on the financial statements for those was placed on other auditors. No difficulties were encountered during the audit and there were no significant related-party findings to report. There are four accounting pronouncements to occur in Fiscal Year 2022. The largest is related to leases in which there will be a change in the standard of reporting leases in financial statements.

Committee Discussion

CM Murillo: I'm wondering if there is or do you have an opinion on an optimal mix in terms of a position where we should be? Is there an optimal mix of, for example, unrestricted to restricted funds that you might have insight into?

M. Ardan: May I ask a clarifying question? Do you mean in the fund balance breakout on page nine? Is that what you're referring to?

CM Murillo: Yes. Or just as you take a high-level look at where we stand in terms of our activities and audit of our activities, I wonder if there's an optimal mix that we should be mindful of and why. Or maybe it depends is the answer. But yes, I was curious if you could elaborate a little bit more.

M Ardan: Okay. I would say that the answer to that question is it depends. But I think there are a couple of things to understand in the classifications. A restricted fund balance has legal restrictions or grants or some specific purpose for what they must be used for. So those are restricted. And then with the unrestricted balance, we're combining the committed, assigned, and unassigned. So really you have a good balance. Commitments and assignments are things that Council says what we want to use this money for. But if there was another need, you could maybe pull them back and use it for another purpose. So it's a pretty good balance based on what you have and it's pretty common in what we see.

CM Murillo: Okay. Thank you.

CM Gardner: I have two questions. One is just a clarification because I'm not familiar with the term. But under the significant estimates for the city, liability for insurance claims incurred but not reported. Does that mean we have paid out the claim, but we haven't accounted for it in our financials?

M Ardan: No, what that means is there's maybe been a claim incurred. So that's an estimate that there are potential claims that you've incurred, but they haven't been requested for reimbursement yet.

CM Gardner: Okay. I got you. And then also on that list, on the allowance account. Do we use gap principles for determining that? Or how is that calculated? I would assume so, but I'm just making sure. Or as a public entity, do we not?

K. Jeffries: An allowance for doubtful accounts?

CM Gardner: Yes.

K. Jeffries: Yes, yes. That's using GAAP principles. That's how that's calculated.

CM Gardner: Okay.

K. Jeffries: As well as experience.

CM Gardner: Yes. Okay. And then my last question is on Page 8 on the debt outstanding. It's hard to tell because we're only seeing three years of history. But there was pretty much level from 2019 to 2020 and then a pretty large increase from 2020 to 2021. What was that from?

M Ardan: The increase came in from the issuance of some pretty significant water bonds. Water and sewer bonds in 2021.

CM Gardner: Got you. All right. Appreciate those answers. I think that's all the questions from the committee. Well, thank you for your presentation.

K. Jeffries: Thank you very much for having us. I appreciate it.

CM Gardner: And just real quickly, I want to say just kudos to our finance team, Terri and Nancy, and everybody. Obviously, we do a really good job. Our budget's always good. Our finances are always good. And you all are very good at what you do. And just appreciate that, because it is what's in the best interests of the taxpayers of the city of Aurora. So, thank you for all that you guys do.

N. Wishmeyer: Thank you.

Outcome
Information only.

Follow-up Action
No follow-up needed.

RESOLUTION TO DECLINE PARTICIPATION IN THE FAMILY AND MEDICAL LEAVE INSURANCE (FAMLI) PROGRAM

Summary of Issue and Discussion

Jennifer Lorenzen presented this item. The FAMLI leave was created by Proposition 118 voted on and approved by Colorado voters in November 2020 which provides family leave to Colorado employees. It is a state-funded program that provides up to 12 weeks of paid time off for qualifying reasons. The leave would run concurrently with FMLA and has a capped benefit of \$1,100 a week varying based on the employee as determined by their average weekly wage. The fund will be paid for by taxes on both employees and employers with a premium of 0.9% for each employee split

50-50 with the employer. Local governments have the option to opt out of participating. Procedures to opt out are now being initiated with the suggested completion during the summer and fall months of 2022.

The city offers job-protected leave. Aurora offers a family medical leave that provides up to 12 weeks of time off in addition to an employee medical leave which affords up to a year of time off. Military leave is also offered. Aurora also offers 30 to 60 days of time off under the CAARS program related to addiction rehabilitation services. The city also offers paid benefits or pay supplements including any leave accruals, Healthy Families Workplace Act (HFWA), short and long-term disability, military leave, pay and differential pay, emergency and bereavement leave, and income replacement through the CAARS program. The city provides paid leave in excess of what would be covered under the FAMLI leave. Should the city choose to opt out, it must pass a resolution prior to January 1st, 2023, which is the start of contribution collection. Prior to a vote by the City Council, public notice must be provided, and testimony must be taken. After the City Council has voted, a formal notification must be given to the Division of Family and Medical Leave Insurance and a notification must be provided to employees. Part of the notification for employees would include the decision to opt out of participating in FAMLI and providing them with a breakdown or a comparison of the difference between the benefits that are offered by FAMLI leave versus what's offered through city-paid benefits.

The decision to opt out of FAMLI leave is not permanent. Participation may be considered annually but must be reconsidered every eight years. In the absence of a vote to opt out, the city will automatically be a covered employer. If the city opts in, it must remain in the program for a minimum of three fiscal years. A recommendation was made to take the topic to Study Session on August 1st. Should the city opt out, it must then enter the notification period and accept public comment. It will be brought back to a Regular Council Meeting on August 8th.

Committee Discussion

CM Gardner: When I met with staff probably three months ago or so on this. I had said that I would be willing to sponsor this item coming forward. I had floated the idea to Ryan Lantz of doing some employee communication. But it sounds like from your presentation that's required anyway. And I just say that because I think it's important that we demonstrate to city employees that the benefits that they have with the city are actually richer than what is offered under this program. So, it is in their best interest for us to opt out of it and continue offering the benefits we offer. And just so the other council members on this call are aware, I've spoken to several other cities, council members in other cities here in the metro area, and outside of it since this came out. And all the council members that I've talked to there, cities are intending to opt out as well. So not really surprising. So, I'd be willing to sponsor it. And because the benefits that we currently offer are richer than what are offered under this program, for that reason I'm in support of it as well. But since I've seen this before and have had a chance to ask questions.

CM Zvonek: I support this. I think it's smart to opt out of it. Are there requirements? I know that it just happens to be that the plan that we offer is more generous than what was passed through the ballot measure. But are there requirements for local governments to opt-out or are they can they

opt out even if the benefits that they would already offer are less than what they would get through the state program?

J. Lorenzen: And Kim Skaggs is on the call also. So, Kim, please correct me at any point, but it's my understanding there are no requirements for the city to opt out. It truly is our decision on what we think is best. So, there's no requirement purely because we are a government agency, we have to opt-out.

CM Zvonek: Okay. That makes a lot of sense to allow governments to opt out and not I guess, not private businesses. We're going to get hit with this, probably the largest tax increase to employees in state history, but letting local governments opt-out is at least the start.

CM Murillo: I supported the bill when it was at the state legislature. I think this is a big win in terms of like worker protections and making a safer and more sustainable work environment. Though, I think the fact that we offer better benefits, makes me really happy to hear and excited that it's not the bare minimum. So, I'm in support of declining participation because our benefits exceed what would be required by that bill. So yeah, I support moving it forward and am glad we had the presentation to discuss.

CM Gardner: All right. Appreciate it. Is that what you needed, Jen?

J. Lorenzen: That is it. Thank you.

CM Gardner: All right. Appreciate it. Thank you for the presentation.

Outcome

The Committee recommended the item move forward to Study Session sponsored by Council Member Gardner.

Follow-up Action

Staff will move forward the item to Study Session.

TITLE 32 METROPOLITAN DISTRICTS NOVEMBER 2022

Summary of Issue and Discussion

Cesarina Dancy from the Office of Development Assistance presented this item. Three proposals for the November election cycle were presented. Both Eastern Hills and Kings Point South are in conformance with the model service plan. For Green Valley Ranch East, which covers Districts 6 to 14, Districts 6 to 8 would be amended and restated. Districts 9 to 14 are new districts. This is not in conformance with the model service plan. This allows for the inclusion of the districts into ARTA. The language that is proposed is consistent with what was previously approved for Districts 6 to 8.

Committee Discussion

CM Gardner: Council Member Murillo, any questions on any of these items?

CM Murillo: I don't believe so. Thank you.

CM Gardner: Council Member Zvonek?

CM Zvonek: No.

CM Gardner: All right. And I assume you both are okay with this moving forward?

CM Murillo: Yes.

CM Zvonek: Yes.

CM Gardner: All right. Thank you for the presentation. Appreciate it.

C. Dancy: Thank you.

CM Gardner: That was quick. All right.

Outcome

The Committee recommended the item move forward to Study Session.

Follow-up Action

Staff will move forward the item to Study Session.

DISCUSSION OF THIRD-PARTY REVIEW OF NON-PROFIT SPENDING

Summary of Issue and Discussion

Nancy Wishmeyer presented this item. Upon review of the years 2019 through 2021, it was identified that a lot of dollars were being expended either through federal grants or other grants to nonprofits. In addition, CARES money, COVID-19-related money, and marijuana-tax money were also provided to non-profits. Wayne Sommer presented proposals to allow outside auditors to conduct an audit or Agreed Upon Procedure review of non-profits that the city has provided money to. The first proposal is to hire an outside firm. The second is to have FORVIS external auditors do the audit as an add-on to their annual audit at additional expense. The third is to hire a contractor to be overseen by the Internal Audit. The last option is to add a full-time employee (FTE) to the Internal Audit and expand their capacity.

Committee Discussion

CM Gardner: Next up is a discussion on the third-party review of nonprofit spending. So just to give a little context and I know Nancy will probably get into this a little bit more. But I had some conversations with Mayor Pro-Tem Bergan several months ago requesting an audit of nonprofit spending. So essentially the third-party nonprofit groups that the city gives money to, ensuring

financial performance, and tax compliance basically that they're doing what they say they're doing with the money. So, I had a meeting with staff because as this committee is probably aware, we serve as the audit committee for the city. And so I had a meeting with staff a few months ago and kind of gave them a brief description of what we were looking for to get out of that, what we were looking to have reviewed and things like that, and had asked them to come back with a couple of different options on how that audit could be completed. And so, it looks like from the backup and everything that Nancy has, I think four different options. So, I'll turn it over to you, Nancy, if you want to talk a little bit about the process and what our options are. And then I guess this group can decide how we want to proceed.

So I think before we talk about the options, maybe see if council members Zvonek and or Murillo have any questions, what the thought process is or the thinking is here, and then maybe we can get into what option or options or what that might look like. Council Member Murillo. Any questions, first off?

CM Murillo: Any questions related to whether or not –

CM Gardner: What the thought process is or what this would be looking into or things like that. I think between myself and Nancy, we talked about it, but just didn't know if you had any further clarifying questions or anything like that.

CM Murillo: Got you. I don't think so. I guess if I understand correctly, it's just for our own decision-making process.

CM Gardner: Yes, as the audit committee of the city. Because, as Nancy indicated, we do spend quite a bit of money on outside groups and don't have a lot of control in some cases once it leaves the city. And so just figuring out a mechanism for how we can make sure that there's accountability and how those funds are spent.

CM Murillo: Got you. Okay. I support, I think, audits in general, just making sure that we're doing the best to understand how our dollars are being spent. I support is the answer. But I guess the concern or potential concern is in the audit, I'm curious because often we have a lot of nonprofits in my district. So, I wonder if, through the audit, we also have an opportunity to understand best practices in addition to that because I think what I often hear are issues, capacity issues. We know that generally, it's a lot of steps, right. And not saying there shouldn't be to make sure that we are spending our money appropriately and accurately for each individual organization that might run bare bones, have a smaller staff. A lot of them are smaller and just might have less capacity to comply, but they might be doing really awesome work and have some really strong relationships in the community, which is what we're trying to connect with. So I wonder if in that audit there is space and opportunity for recommendations or best practices on how we might support greater access for our grants as well. I know that our city has informally collected that information, but it's been very ad hoc. I have explicitly felt like a lone wolf and asking I think every time, "Yes, we could do that and let's do a version of that." But I wonder if we could standardize that and if that would be part of the scope of the audit.

CM Gardner: So what I'm thinking, and Nancy or Terri jump in if you think this is not the right approach, but I think maybe today what we do is decide, A, are we going to move forward and with which of these options. And then maybe next meeting, staff brings kind of an outline of what the agreed-upon procedures might look like. And then each of the council members can give recommended changes, additions, subtractions, and that would probably be the right time to incorporate what you're describing. Does that sound okay to you, Council Member Murillo?

CM Murillo: Yes, it does. Thank you.

CM Gardner: Okay. Any other questions right now?

CM Zvonek: A comment if I could, and I think it's along those lines. I think that what you just laid out is a good process. And I think that in that second conversation that we have really looked at the scope because I think to Council Member Murillo's point, there are some nonprofits that I'm sure we give a fairly small amount and are small themselves. And so understanding this, I think the intent of this is to really look at and not that we don't want to ignore some of the smaller ones, but I think making sure that we're checking in on them is important. But there's I would assume some nonprofits that receive some pretty significant sums and probably on a reoccurring basis. And those are the ones that I think are going to be most critical, at least in my opinion, for us to audit and ensure that as stewards of taxpayer dollars, they are in turn being good stewards with the dollars that we're entrusting them and executing on the programs that they claim to be executing against. So, I think understanding that scope would be a helpful conversation for how far down -- I don't know what the number of nonprofits is that we partner with but understanding which ones we would really be looking at.

CM Gardner: Yes. I think what both council members are describing, I'm not looking to be punitive towards a small nonprofit that may not have the recordkeeping capacity of the Salvation Army or whatever. Really, what I'm looking for is making sure that if we're putting money towards something, we're getting what we think we're getting out of it. And that's really what I'm looking for. So, to dovetail on what Council Member Murillo said, I certainly if there's some best practices or things that could be recommended, I think that would be great because I don't want to punish somebody for being small because just because you're small doesn't mean you don't do good work. We just need to make sure that if we're telling the residents of Aurora this money is doing this, then that's what it's really doing.

CM Murillo: I was going to say, I appreciate that because I think the intent is -- I'm on board with that and I'm glad to hear that. And I think I've seen that just working with you that would be the case. And I think there's a lot more weight to a formal audit and recommendations through that formal, legitimized standardized process with subject matter experts as opposed to a Council Member asking for its ad hoc. I do appreciate that that might be part of the scope of this because I feel like it is needed. I like the idea that it would potentially -- we'll talk about the scope later, but that it could potentially be more streamlined as opposed to just kind of on the fly as we go. And that way, we're being consistent between departments and grants and all that good stuff.

CM Gardner: So as far as the four options, I'll throw out my recommendation first and then see what the other two Council Members think. But going through in reverse order or whatever. To me, my preference is not the hire an FTE, hire a contract auditor, or hire another outside firm. To me, I think the best approach would be to use FORVIS formerly known as BKD. They have a really, really strong reputation. Our staff is comfortable working with them, and we've already done the due diligence on that. That group is an audit partner. And so, I think there's a level of knowing that we're going to get what we pay for with them and that they do a thorough job. So that would be my recommendation. I think also and maybe I'm wrong, but I would think that having it as an add-on to their annual audit would be cheaper than hiring another outside firm to do it. As it's like a solo engagement, I would think that would probably be more cost-effective. And so that's what my thought is. And, you know, I don't know that we would need to do this every year. It says add on to their annual audit. I don't know, maybe every three, five years, something like that, just with kind of a lookback period is what I'm envisioning. But of course, that would be up to whoever's on Council at the time. So that's what my thought slash recommendation would be. I don't know, Council Members Murillo or Zvonek, if you have any different ideas or thoughts.

CM Zvonek: I'm good with that plan.

CM Murillo: Yes, I think that that makes sense in terms of just being able to not necessarily have to onboard and a whole new person or company that we've already been working with this group. Yes, I'd be okay with that too.

CM Gardner: Okay. So, Nancy, it sounds like we'll go with the option to have BKD do it as part of their annual audit. Would it make the most sense for this group working with staff next week or next month to formalize the scope before we approach them? What's kind of the best order of operations?

N. Wishmeyer: I think it would be good to provide them with at least an outline of what we're asking them to do. It doesn't have to be finalized, but that might be helpful. And then we can provide that to them so that they could give us the best answer. I guess as far as this is how much it will cost. These are the resources that we may need, and they'll have to put it into their schedule. They may need another person, for instance, on their staff to be available to do this. So I think giving them a little bit of an outline, at least of what we're asking them to do would be good.

CM Gardner: Okay. So then would it be possible for July's meeting to come back with a more formalized outline of what the scope might look like based upon this conversation, the conversations we've had previously, and maybe if staff has any ideas or any color that they would want to add to it? Is that a reasonable time frame? And then at the July meeting, we could take that document, kind of make any changes, finalize it, and then could engage BKD or FORVIS after that?

N. Wishmeyer: I believe so, yes.

CM Gardner: Okay. Well, let's plan on that. And I guess, Terri, when we finalize the agenda for July if that time frame won't work and then we can just push it back to August, but it'd be great if we could get it for July.

T. Velasquez: That sounds good.

CM Gardner: All right. Thanks, Nancy. Appreciate your work so far on this.

Outcome

Information only.

Follow-up Action

No follow-up needed.

2023 WARD REDISTRICTING UPDATE

Summary of Issue and Discussion

Kadee Rodriguez presented this item. Initial meetings have been held with the Election Commission, Management and Finance Commission, and the Ward Council Members. Currently, the ward redistricting is at its public comment process. Following this will be going to the Election Commission which will review all comments and recommendations from the public, scenarios, and vote on a plan to move forward to the M&F Committee. The M&F Committee will review the Election Commission's recommendation and move it forward to the next Council Meeting. If additional information is needed, a secondary meeting with the M&F Committee will be held. The last step would be to have the ordinance have two readings at Council Meetings.

The graphics division made flyers sent to the public including all golf courses, libraries, other entities, and different companies. City staff utilizes EngageAurora.org/Redistricting for public to get information on the process and provide input. All input will be compiled with the public meeting comment information and provided to the Election Commission, the M&F Committee, and City Council. Interactive maps are also available on the site. The Planning Department attends the public comment meetings to give a brief overview and instructions on how to use the interactive maps. Public meetings are hybrid with WebEx links, dates, and locations available on Engage Aurora. Public meetings will be held through August. The Election Commission must approve a plan on August 17th to be followed by the initial review of the M&F Committee on August 23rd. If needed, a final review is scheduled on September 27th. It will go to Study Session on October 17th, then Introduction on October 24th Council Meeting, followed by Finalization on November 14th Council Meeting. The deadline is on May 11, 2023 for the November 7th, 2023 elections.

Committee Discussion

CM Gardner: So one idea that I had, and it might be bullet point number five. But I know at one point we had neighborhood liaisons and I think we call them something different now that communicate with all the registered HOAs in the city and neighborhood groups and those kinds of things. Is that what number five is referring to? Bullet point number five.

K. Rodriguez: Yes, the Housing Community Services Network. I can get a more extensive list of who they all reached out to. But we are working with that department and we do have individuals from that department that attend our public meetings.

CM Gardner: I just know because, in my old neighborhood, I was the HOA president. And since I was registered with the city, I would get notices of like developments in the area and other things like that. And so obviously there's a gatekeeper there and it would be up to them to pass it along to the residents in their neighborhood. But a lot of those neighborhoods have newsletters and things like that that they might be able to put it into.

K. Rodriguez: Yes, that was a suggestion that we received during one of the meetings as well. I will make sure that our Housing Community Services Department did that, but they did reach out to all their various networks.

CM Gardner: Great. Thank you.

CM Murillo: I think my only question is more of that I know are just asked for general input and feedback. One thing that's been kind of top of mind lately in terms of like ward representation was around like I know we do a lot of like income and all these other metrics, but I wonder if in our redistricting conversations, do we have any conversation around the demographics and how that might change a particular district if we reward one way or another? I guess I'm wondering if and to what extent that is part of the conversation.

K. Rodriguez: We do have the Housing and Neighborhood Services as a part of this redistricting. So, like I said, they're attending every public meeting and they are trying to get that information as well. So if we get any comments on that, it will be relayed to Council. That's why we did want to send this out to as many different organizations as we could so we could receive different kinds of input as to how this could affect the community.

CM Murillo: Okay. So I guess we do that by way of like receipt of input from the public, but that's not part of our city process to, I guess do from our end proactively offer that information. It's just more like in response to constituent concerns.

K. Rodriguez: Yes, it's more in response to public feedback. So we're just obtaining all of the facts. We're making sure we're not splitting up neighborhoods. That's part of the criteria. We're making sure we're not splitting up precincts. That's also part of the criteria. So those go into the different scenarios that we've built. And then all of the feedback from the public is what we would rely on for providing to Council to make their decision on which areas they think need to stay intact.

CM Murillo: Got you. Thank you.

CM Zvonek: Just one question, Kadee, from a process standpoint. After the election commission does their review, do they submit to M&F one final map or did they submit options?

K. Rodriguez: There are no specific criteria for that. So what it would be is they would submit either one or maybe submit them in order of preference. There was a proposed third scenario. I just met with the Election Commission and our Planning Department’s working on those numbers right now, so we don't have them. So, any kind of scenarios that are proposed, the two that staff has, anything that comes from the Election Commission, everything will go to you guys. You're not just going to see one map and then they'll decide which one they would like to move forward.

CM Zvonek: And I assume that once those final scenarios, however many they may be, we'll have access to the various precinct and demographic and interactive maps so that we can take a look at it prior to our meeting on whatever date that was.

K. Rodriguez: Yes.

CM Zvonek: Okay. That's all I had.

K. Rodriguez: All right. Thanks, Kadee, for the presentation. Appreciate it.

K. Rodriguez: Thank you.

Outcome

Information only.

Follow-up Action

No follow-up needed.

MISCELLANEOUS MATTERS

Summary of Issue and Discussion

Next meeting tentatively scheduled for Tuesday, July 26 at 1:00 pm WebEx Meeting.

THESE MINUTES WERE APPROVED AS SUBMITTED

_____ Date



CITY OF AURORA

Council Agenda Commentary

Item Title: June May 2022 Sales Tax Chart
Item Initiator: Bill Levine
Staff Source/Legal Source: : Greg Hays, Hanosky Hernandez, Sr. Assistant City Attorney
Outside Speaker: N/A
Council Goal: 2012: 6.0--Provide a well-managed and financially strong City

COUNCIL MEETING DATES:

Study Session: N/A

Regular Meeting: N/A

ITEM DETAILS:

- Agenda long title
- Waiver of reconsideration requested, and if so, why
- Sponsor name
- Staff source name and title / Legal source name and title
- Outside speaker name and organization
- Estimated Presentation/discussion time

June 2022 Sales tax Chart

Members of the M&F Committee have asked for the monthly sales tax performance chart.

Attached is the June sales tax performance chart. June of 2022 was 8.9 percent higher than June of 2021.

ACTIONS(S) PROPOSED *(Check all appropriate actions)*

- | | |
|---|--|
| <input type="checkbox"/> Approve Item and Move Forward to Study Session | <input type="checkbox"/> Approve Item as proposed at Study Session |
| <input type="checkbox"/> Approve Item and Move Forward to Regular Meeting | <input type="checkbox"/> Approve Item as proposed at Regular Meeting |
| <input type="checkbox"/> Information Only | |
| <input type="checkbox"/> Approve Item with Waiver of Reconsideration
Reason for waiver is described in the Item Details field. | |

PREVIOUS ACTIONS OR REVIEWS:

Policy Committee Name: N/A

Policy Committee Date: N/A

Action Taken/Follow-up: (Check all that apply)

- | | |
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| <input type="checkbox"/> Recommends Approval | <input type="checkbox"/> Does Not Recommend Approval |
| <input type="checkbox"/> Forwarded Without Recommendation | <input type="checkbox"/> Recommendation Report Attached |
| <input type="checkbox"/> Minutes Attached | <input type="checkbox"/> Minutes Not Available |

HISTORY (Dates reviewed by City council, Policy Committees, Boards and Commissions, or Staff. Summarize pertinent comments. ATTACH MINUTES OF COUNCIL MEETINGS, POLICY COMMITTEES AND BOARDS AND COMMISSIONS.)

Members of the M&F Committee have asked for the monthly sales tax performance chart

ITEM SUMMARY (Brief description of item, discussion, key points, recommendations, etc.)

Attached is the June sales tax performance chart. June of 2022 was 8.9 percent higher than June of 2021.

QUESTIONS FOR COUNCIL

Information Only

LEGAL COMMENTS

The city charter requires that the city manager shall keep the council advised of the financial condition and future needs of the city and make such recommendations to the council for adoption as the city manager may deem necessary or expedient. This item is informational only. (Aurora City Charter Art. 7-4 (f)). (Hernandez)

PUBLIC FINANCIAL IMPACT

- YES NO

If yes, explain: N/A

PRIVATE FISCAL IMPACT

- Not Applicable Significant Nominal

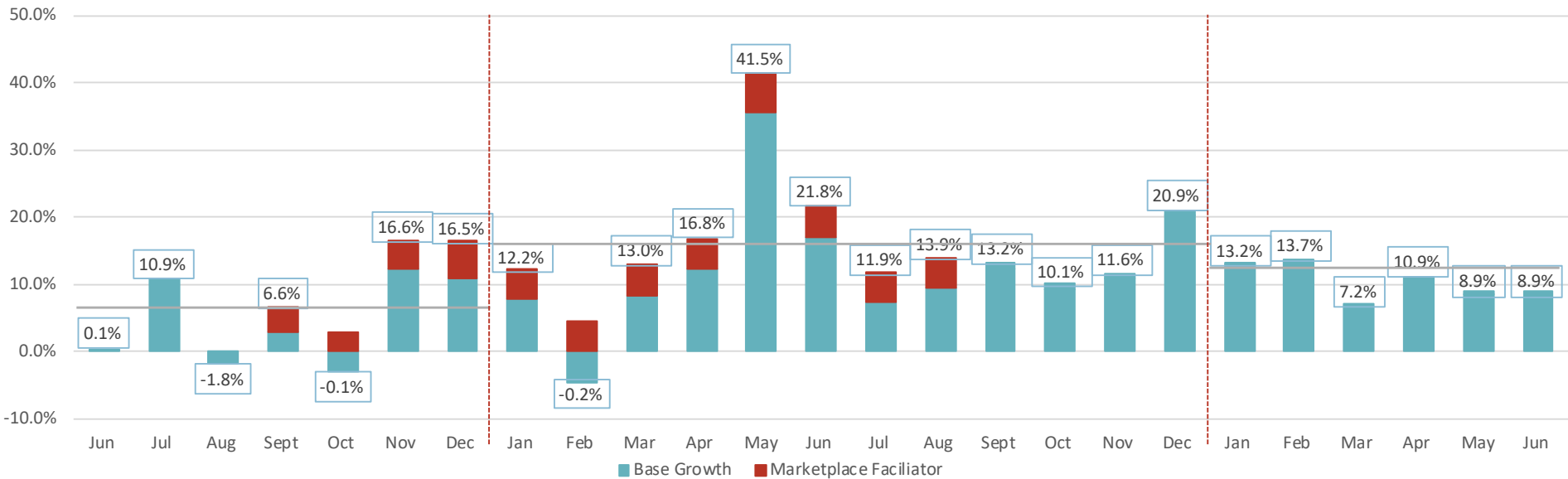
If Significant or Nominal, explain: N/A

June 2022 Sales Tax Performance



Percent Change from Prior Year By Month

June YTD Variance to
Budget: \$16.5M (14.4%)
2021: \$12.6M (10.7%)



2020
5.3%

2021
14.9%

2022
10.7%

May 2022 Sales Tax Performance



2022												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Monthly Sales Tax	29,967,263	18,575,070	16,874,776	24,183,272	20,685,751	20,799,546						
Increase (\$)	3,496,907	2,239,154	1,130,484	2,379,878	1,691,503	1,694,206						
Increase (%)	13.2%	13.7%	7.2%	10.9%	8.9%	8.9%						
YoY Inflation	7.5%	7.9%	8.5%	8.3%	8.6%	9.1%						

2021												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Monthly Sales Tax	26,470,356	16,335,916	15,744,292	21,803,394	18,994,248	19,105,339	24,284,022	19,619,225	20,002,933	22,520,104	19,665,387	21,948,396
Increase (\$)	2,879,135	(39,049)	1,812,207	3,130,042	5,569,566	3,415,214	2,584,338	2,389,143	2,338,188	2,062,637	2,043,950	4,527,809
Increase (%)	12.2%	-0.2%	13.0%	16.8%	41.5%	21.8%	11.9%	13.9%	13.2%	10.1%	11.6%	26.0%
YoY Inflation	1.4%	1.7%	2.6%	4.2%	5.0%	5.4%	5.4%	5.3%	5.4%	6.2%	6.8%	7.0%

2020												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Monthly Sales Tax	23,591,222	16,374,965	13,932,085	18,673,352	13,424,681	15,690,126	21,699,684	17,230,082	17,664,745	20,457,466	17,621,437	17,420,587
Increase (\$)	2,329,680	1,993,374	237,150	261,822	(1,942,622)	11,550	2,132,639	(316,295)	1,094,676	(25,201)	2,510,726	2,465,610
Increase (%)	11.0%	13.9%	1.7%	1.4%	-12.6%	0.1%	10.9%	-1.8%	6.6%	-0.1%	16.6%	16.5%
YoY Inflation	2.5%	2.3%	1.5%	0.3%	0.1%	0.6%	1.0%	1.3%	1.4%	1.2%	1.2%	1.4%



CITY OF AURORA

Council Agenda Commentary

Item Title: Citadel on Colfax BID Board Vacancy
Item Initiator: Cesarina Dancy, Senior Development Project Manager, Office of Development Assistance
Staff Source/Legal Source: Cesarina Dancy, Senior Development Project Manager, Office of Development Assistance/ Hanosky Hernandez, Sr. Assistant City Attorney
Outside Speaker:
Council Goal: 2012: 6.0--Provide a well-managed and financially strong City

COUNCIL MEETING DATES:

Study Session: 8/1/2022

Regular Meeting: 8/8/2022

ITEM DETAILS:

A Resolution of the City Council of the City of Aurora, Colorado, Appointing One Member to the Board of Directors of the Citadel on Colfax Business Improvement District

Cesarina Dancy, Senior Development Project Manager, Office of Development Assistance/ Hanosky Hernandez, Sr. Assistant City Attorney

No Outside Speaker- Outside legal counsel available for questions

Presentation/ Discussion 5/5

ACTIONS(S) PROPOSED *(Check all appropriate actions)*

- Approve Item and Move Forward to Study Session
- Approve Item as proposed at Study Session
- Approve Item and Move Forward to Regular Meeting
- Approve Item as proposed at Regular Meeting
- Information Only
- Approve Item with Waiver of Reconsideration
Reason for waiver is described in the Item Details field.

PREVIOUS ACTIONS OR REVIEWS:

Policy Committee Name: Management & Finance

Policy Committee Date: 7/26/2022

Action Taken/Follow-up: (Check all that apply)

- | | |
|---|---|
| <input type="checkbox"/> Recommends Approval | <input type="checkbox"/> Does Not Recommend Approval |
| <input type="checkbox"/> Forwarded Without Recommendation | <input type="checkbox"/> Recommendation Report Attached |
| <input type="checkbox"/> Minutes Attached | <input type="checkbox"/> Minutes Not Available |

HISTORY (Dates reviewed by City council, Policy Committees, Boards and Commissions, or Staff. Summarize pertinent comments. ATTACH MINUTES OF COUNCIL MEETINGS, POLICY COMMITTEES AND BOARDS AND COMMISSIONS.)

City Council approved the establishment of The Citadel on Colfax Business Improvement District (BID) October 28, 2017 per Ordinance 2017-35.

ITEM SUMMARY (Brief description of item, discussion, key points, recommendations, etc.)

The Citadel on Colfax BID is requesting that City Council appoint an individual to serve on the Board of Directors for the BID as the Board is currently vacant. Per state statute, City Council has the authority to appoint duly qualified, willing candidates to the Board of Directors in the event that there are no duly elected directors. Alan Westfall is the only individual currently eligible to serve on the board. Following this appointment, the BID will hold an election to elect additional members to the Board of Directors. (see attached letter)

QUESTIONS FOR COUNCIL

Does the committee wish to move this item forward to Study Session?

LEGAL COMMENTS

Section 4 of Ordinance No. 2017-35 organizing the Citadel on Colfax Business Improvement District provides that within 30 days following the date on which a vacancy on the Board of Directors occurs, a successor shall be appointed by resolution of the City Council. (Hernandez)

PUBLIC FINANCIAL IMPACT

YES NO

If yes, explain:

PRIVATE FISCAL IMPACT

Not Applicable Significant Nominal

If Significant or Nominal, explain: The appointment to Board of Directors is necessary to allow the BID to continue its operations.

NICOLE PEYKOV
DIRECT DIAL: (303) 839-3715
npeykov@spencerfane.com

File No. 5028756.0014

July 14, 2022

VIA E-MAIL

Cesarina Dancy
Senior Development Project Manager
Office of Development Assistance | City of Aurora
15151 E. Alameda Parkway
Aurora, CO 80012

Re: Citadel on Colfax Business Improvement District– Board of Director Vacancy

Dear Ms. Dancy:

This office represents the Citadel on Colfax Business Improvement District (the “BID”) and the Colfax Sable Metropolitan District (the “Metro District,” and together with the BID, the “Districts”), both of which are located in the City of Aurora, Colorado. The Districts were formed concurrently, with the BID facilitating the commercial development and the Metro District facilitating the residential development for the project. Upon the passing of the sole board member on the BID’s Board of Directors, the Board of Directors is now vacant.

The purpose of this letter is to request the Aurora City Council to appoint an individual to serve on the Board of Directors of the BID (the “Board”) to allow the BID to continue its functions. Pursuant to Section 31-25-1209, C.R.S., of the Business Improvement District Act, the City Council has the authority to appoint duly qualified, willing candidates to the Board of Directors in the event there are no duly elected directors. Without a Board of Directors, the BID will be unable to continue providing services to the properties within and without its boundaries as intended and the project will be significantly delayed, if not permanently halted. Therefore, we request that the Aurora City Council appoint Alan Westfall, a duly qualified elector, to serve on the Board. Mr. Westfall is the only individual currently eligible to serve on the Board. In compliance with Section 31-25-1209(1)(d), the BID will hold an election to elect members to the BID’s Board of Directors at the next regular election.

We request that the City Council consider the appointment of Alan Westfall to the BID’s Board of Directors as soon as possible to allow the BID to continue its operations. Please contact our office if you have any questions or concerns. Thank you.

Sincerely,

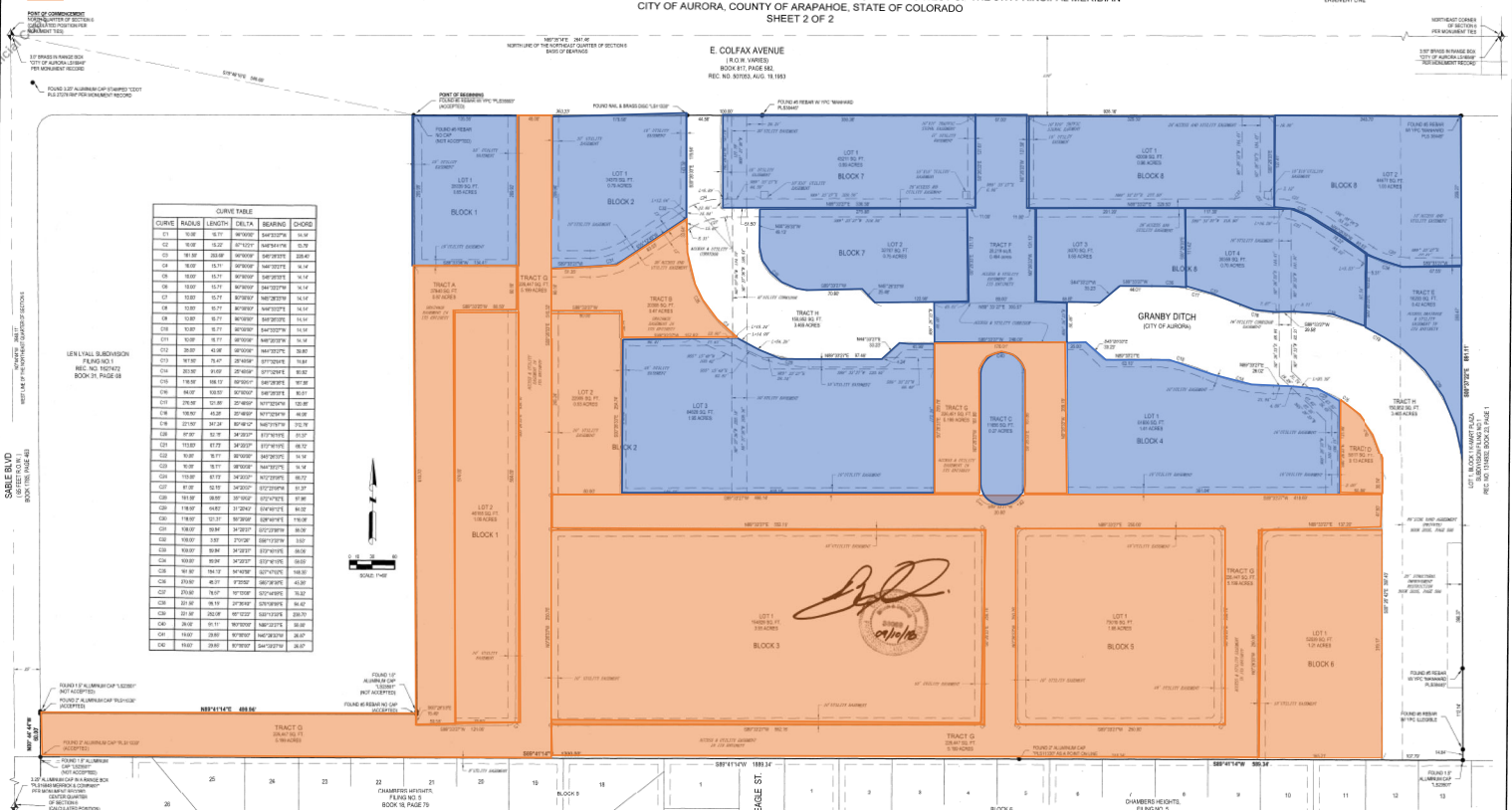
/s/ Nicole Peykov
Nicole Peykov

CITADEL ON COLFAX SUBDIVISION FILING NO. 1

A RESUBDIVISION OF TRACT A, MONTEREY POINTE SUBDIVISION FILING NO. 1 AND LOT 1, BLOCK 1, MONTEREY POINTE SUBDIVISION FILING NO. 2 AND LOT 1, BLOCK 1, MONTEREY POINTE SUBDIVISION FILING NO. 3 SITUATED IN THE NORTHEAST QUARTER OF SECTION 6, TOWNSHIP 4 SOUTH, RANGE 66 WEST OF THE 6TH PRINCIPAL MERIDIAN CITY OF AURORA, COUNTY OF ARAPAHOE, STATE OF COLORADO SHEET 2 OF 2

Business Improvement District
Metropolitan District

LEGEND
ALLOY MONUMENT (AS NOTED)
FOUND MONUMENT (AS NOTED)
PROPERTY LINE
LOT LINE
EASEMENT LINE



CURVE TABLE

CURVE	RAILS	LENGTH	DELTA	BEARING	CHORD
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RESOLUTION NO. R2022-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AURORA,
COLORADO, APPOINTING A MEMBER OF THE BOARD OF DIRECTORS
OF THE CITADEL ON COLFAX BUSINESS IMPROVEMENT DISTRICT

WHEREAS, the City Council (the “Council”) of the City of Aurora, Colorado (the “City”), has adopted Ordinance No. 2017-35 (the “Organizing Ordinance”) organizing the Citadel on Colfax Business Improvement District (the “District”); and

WHEREAS, there is currently a vacancy on the Board of Directors of the District (the “Board”); and

WHEREAS, Section 4 of the Organizing Ordinance provides that within thirty (30) days following the date on which a vacancy on the Board occurs, a successor shall be appointed by resolution of the Council; and

WHEREAS, the District has recommended that Mr. Alan Westfall fill the existing vacancy; and

WHEREAS, Mr. Alan Westfall is an elector of the District, as defined by Section 31-25-1203(4)(a), C.R.S., and is therefore qualified for membership on the Board.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AURORA, COLORADO:

Section 1. Mr. Alan Westfall is hereby appointed to fill the existing vacancy on the Board of Directors of the Citadel on Colfax Business Improvement District.

Section 2. The City Clerk is hereby directed to cause an executed copy of this Resolution to be provided to the District.

Section 3. Within thirty (30) days of the effective date of this Resolution, Mr. Alan Westfall shall appear before an officer authorized to administer oaths and take an oath to faithfully perform the duties of his office as required by law and to support the United States Constitution, the Colorado Constitution, and all laws made pursuant thereto.


RESOLVED AND PASSED this _____ day of _____, 2022.

MIKE COFFMAN, Mayor

ATTEST:

KADEE RODRIGUEZ, City Clerk

APPROVED AS TO FORM:

 gk

HANOSKY HERNANDEZ,
Sr. Assistant City Attorney



CITY OF AURORA

Council Agenda Commentary

Item Title: CABC Check-In
Item Initiator: Greg Hays, Budget Officer
Staff Source/Legal Source: Greg Hays, Hanosky Hernandez, Sr. Assistant City Attorney
Outside Speaker: Jonathan Scott
Council Goal: 2012: 6.0--Provide a well-managed and financially strong City

COUNCIL MEETING DATES:

Study Session: N/A

Regular Meeting: N/A

ITEM DETAILS:

- Agenda long title
- Waiver of reconsideration requested, and if so, why
- Sponsor name
- Staff source name and title / Legal source name and title
- Outside speaker name and organization
- Estimated Presentation/discussion time

CABC Check in
Item Initiator: Greg Hays
Outside Speaker: Jonathan Scott, CABC Chair

ACTIONS(S) PROPOSED *(Check all appropriate actions)*

- | | |
|---|--|
| <input type="checkbox"/> Approve Item and Move Forward to Study Session | <input type="checkbox"/> Approve Item as proposed at Study Session |
| <input type="checkbox"/> Approve Item and Move Forward to Regular Meeting | <input type="checkbox"/> Approve Item as proposed at Regular Meeting |
| <input checked="" type="checkbox"/> Information Only | |
| <input type="checkbox"/> Approve Item with Waiver of Reconsideration
Reason for waiver is described in the Item Details field. | |

PREVIOUS ACTIONS OR REVIEWS:

Policy Committee Name: N/A

Policy Committee Date: N/A

Action Taken/Follow-up: (Check all that apply)

- | | |
|---|---|
| <input type="checkbox"/> Recommends Approval | <input type="checkbox"/> Does Not Recommend Approval |
| <input type="checkbox"/> Forwarded Without Recommendation | <input type="checkbox"/> Recommendation Report Attached |
| <input type="checkbox"/> Minutes Attached | <input type="checkbox"/> Minutes Not Available |

HISTORY (Dates reviewed by City council, Policy Committees, Boards and Commissions, or Staff. Summarize pertinent comments. ATTACH MINUTES OF COUNCIL MEETINGS, POLICY COMMITTEES AND BOARDS AND COMMISSIONS.)

Historically, the chair of the Citizen’s Advisory Budget Committee (CABC) provides an overview of the CABC focus for the current year.

ITEM SUMMARY (Brief description of item, discussion, key points, recommendations, etc.)

Jonathan Scott, CABC Chair, will provide an overview of CABC focus.

QUESTIONS FOR COUNCIL

Information Only

LEGAL COMMENTS

The Citizen’s Advisory Budget Commission (“CABC”) was created by council for the purpose of making studies of all phases of the budget of the city and to make recommendations and reports to the council, in connection with any phase of the budget process of the city. The CABC may also make informational reports to provide council with an overview of the CABC priorities. This item is informational only. *See*, Sec. 2-621 & 627, Aurora City Code. (Hernandez)

PUBLIC FINANCIAL IMPACT

- YES NO

If yes, explain: N/A

PRIVATE FISCAL IMPACT

- Not Applicable Significant Nominal

If Significant or Nominal, explain: N/A



CITY OF AURORA

Council Agenda Commentary

Item Title: Q2 2022 Internal Auditor Progress Report
Item Initiator: Wayne C. Sommer, Internal Audit Manager
Staff Source/Legal Source: Wayne Sommer, Internal Audit Manager-Hans Hernandez, Senior Assistant City Attorney
Outside Speaker: None
Council Goal: 2012: 6.0--Provide a well-managed and financially strong City

COUNCIL MEETING DATES:

Study Session: N/A

Regular Meeting: N/A

ITEM DETAILS:

- Agenda long title
- Waiver of reconsideration requested, and if so, why
- Sponsor name
- Staff source name and title / Legal source name and title
- Outside speaker name and organization
- Estimated Presentation/discussion time

The 2022 Second Quarter Progress Report of the Office of the Internal Auditor

Wayne. C. Sommer, Internal Audit Manager
5 Minutes

ACTIONS(S) PROPOSED *(Check all appropriate actions)*

- | | |
|---|--|
| <input type="checkbox"/> Approve Item and Move Forward to Study Session | <input type="checkbox"/> Approve Item as proposed at Study Session |
| <input type="checkbox"/> Approve Item and Move Forward to Regular Meeting | <input type="checkbox"/> Approve Item as proposed at Regular Meeting |
| <input checked="" type="checkbox"/> Information Only | |
| <input type="checkbox"/> Approve Item with Waiver of Reconsideration
Reason for waiver is described in the Item Details field. | |

PREVIOUS ACTIONS OR REVIEWS:

Policy Committee Name: Management & Finance

Policy Committee Date: 7/26/2022

Action Taken/Follow-up: (Check all that apply)

- | | |
|---|---|
| <input type="checkbox"/> Recommends Approval | <input type="checkbox"/> Does Not Recommend Approval |
| <input type="checkbox"/> Forwarded Without Recommendation | <input type="checkbox"/> Recommendation Report Attached |
| <input type="checkbox"/> Minutes Attached | <input type="checkbox"/> Minutes Not Available |

HISTORY (Dates reviewed by City council, Policy Committees, Boards and Commissions, or Staff. Summarize pertinent comments. ATTACH MINUTES OF COUNCIL MEETINGS, POLICY COMMITTEES AND BOARDS AND COMMISSIONS.)

N/A

ITEM SUMMARY (Brief description of item, discussion, key points, recommendations, etc.)

The Internal Audit Manager provides a quarterly update on the Office’s progress against their annual audit plan as well as a report on the status of outstanding recommendations.

QUESTIONS FOR COUNCIL

N/A

LEGAL COMMENTS

The city charter requires that the city manager shall keep the council advised of the financial condition, future needs of the city, and the overall general condition of the city, and shall make such recommendations to the council for adoption as deemed necessary or expedient. This item is informational only. (See, Aurora City Charter Art. 7-4 (f)). (Hernandez).

PUBLIC FINANCIAL IMPACT

- YES NO

If yes, explain: N/A

PRIVATE FISCAL IMPACT

- Not Applicable Significant Nominal

If Significant or Nominal, explain: N/A

Internal Audit Report



2022 Office of the Internal Auditor Operations
Report

For the quarter ended June 30, 2022

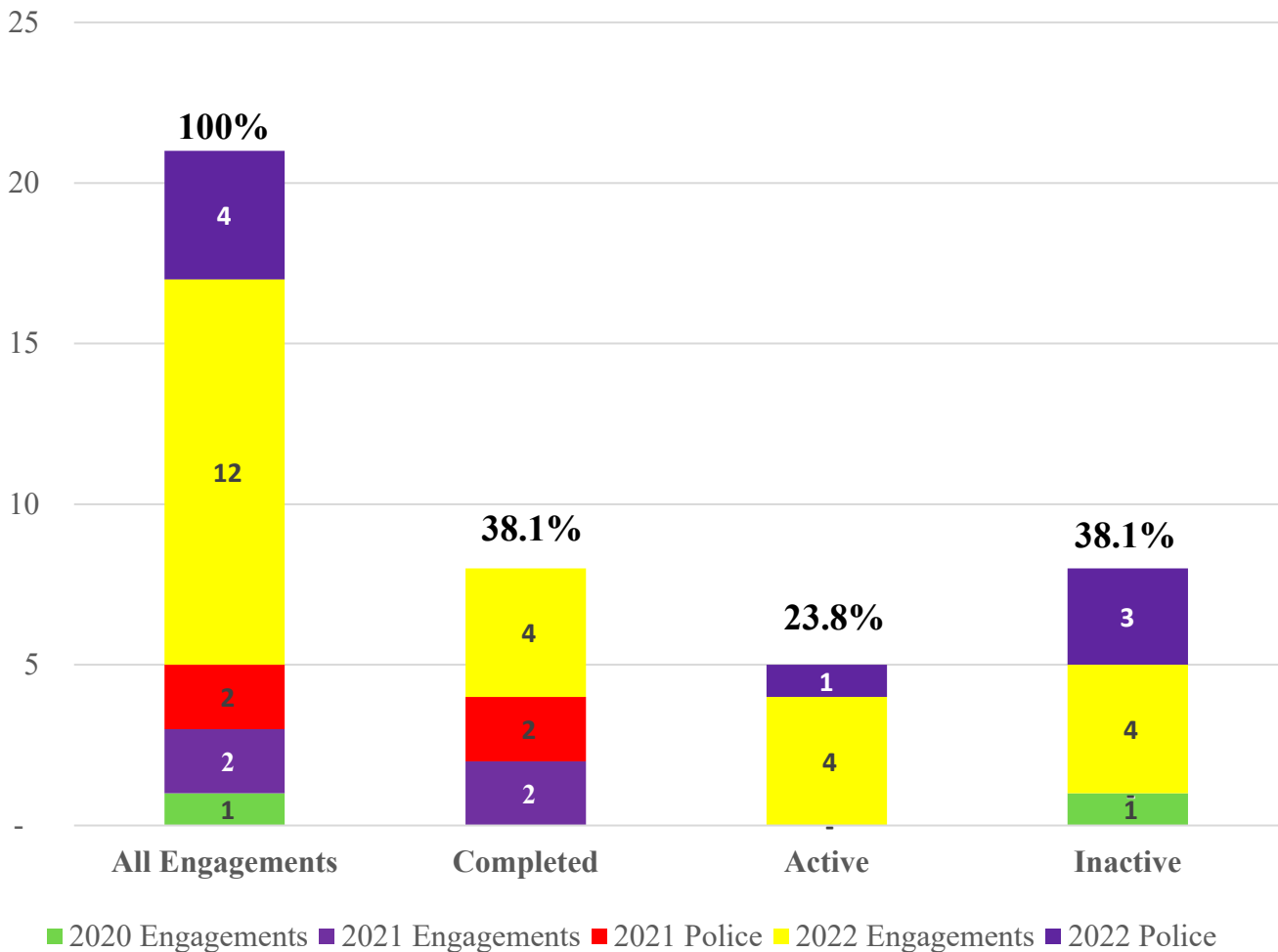


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2022 ENGAGEMENT PROGRESS SUMMARY

Through June 30, Internal Audit has completed 38.1% of scheduled engagements (26% for Q2 2021); another 23.8% are currently active (32% for Q2 2021). In total, 61.9% of all our possible engagements are either active or were completed through the second quarter (58% for Q2 2021.) Of the active engagements, we anticipate four being completed in the third quarter.¹

2022 Engagement Status Chart



As of June 30, 2022

¹ The outstanding 2020 engagement is Marijuana Enforcement. The engagement is on hold until new policies have been implemented against which we may assess compliance.

Agile Engagements

Internal Audit applies its own custom agile approach to our engagements. This approach brings valuable information to our clients more quickly than the traditional approach through a report provided at the end of each milestone.

This is an explanation of our Milestones:

Team Preparation: *Ensure that the engagement team can properly conduct the engagement.*

Client Evaluation: *Gain a deeper understanding of the client's operating environment and client issues that may affect the engagement objectives and that may influence subsequent engagement procedures.*

Process Controls and Efficiency: *Determine whether appropriate process controls exist and whether processes are efficient.*

Risks: *Assess the impact of identified risks on the engagement objectives, scope, and on the objectives test work procedures.*

Planning and Preparation Finalization: *Determine the final engagement objectives, scope, and objectives test work procedures.*

Objectives Test Work: *Obtain sufficient evidence to afford a reasonable basis for conclusions on the engagement objectives.*

Reporting: *Summarize the results of our engagement procedures and our related conclusions, findings, and recommendations in a clear and concise report that addresses all engagement objectives.*

Wrap Up: *Complete all administrative tasks necessary for a complete and orderly closeout of the engagement.*

2022 Operations Report—For the quarter ended June 30, 2022

In the table below, purple shading shows completed milestone work; yellow cells represent milestones in progress; and orange shading represents future milestone work and the projected quarter in which that work is anticipated. This information is as of June 30, 2022.

Plan Year	Engagements	Milestones							
		1. Team Preparation	2. Client Evaluation	3. Internal Controls	4. Risk Evaluations	5. Preparation Finalization	6. Objectives Test Work	7. Reporting	8. Wrap Up
2021	Visit Aurora	COMPLETED							
2022	APD Property and Evidence	COMPLETED							
2022	APD Vice and Narcotics Change of Command Cash Count (#1)	COMPLETED							
2022	APD Vice and Narcotics Change of Command Cash Count (#2)	COMPLETED							
Multi-year Recurring	2021 Mayor and City Council Expenses	COMPLETED							
	Mayor and City Council Expenses-Q1	COMPLETED							
	Mayor and City Council Expenses-Q2						Q3	Q3	Q3
	Mayor and City Council Expenses-Q3						Q3	Q3	Q4
	Mayor and City Council Expenses-Q4						Q4	Q4	2023
2020	Marijuana Enforcement	ON HOLD							
2022	Asset Management Review	TBD							
2022	IT Operational Assessment	Q3	Q3	Q3	Q3	Q3	Q4	Q4	Q4
2022	<i>NEW</i> Youth Violence Prevention Program	Q2	Q3	Q3	Q3	Q3	Q3	Q3	Q3
2022	Citywide Culture Survey						Q3	Q3	
2022	City Clerk’s Office: System Implementation After Action Report	TBD							
2021	Police: Records Division Culture Survey	COMPLETED							

Plan Year	Engagements	Milestones							
		1. Team Preparation	2. Client Evaluation	3. Internal Controls	4. Risk Evaluations	5. Preparation Finalization	6. Objectives Test Work	7. Reporting	8. Wrap Up
2022	Police: K-9, Part 2								
2021	Police: Crisis Intervention	COMPLETED							
2022	Police: Body Worn Camera Follow-Up						Q3	Q3	Q3
2022	Police: Impound Lot Operations								
2022	Police: Promotions, Selections, and Assignments								

Other Matters

Internal Audit Manager Retirement: Wayne Sommer has announced that he will retire from the City at the end of 2022. City Manager Jim Twombly will be responsible for acquiring a successor.

2023 Risk Assessment: Both Internal Audit and the Police Auditor commenced our risk assessment activities in Q2. We will use our risk survey and interview results as the basis for developing the proposed 2023 audit plans. As per schedule, our target is to have draft plans to the City Manager by October for approval and presented to the Audit Committee in November for affirmation.

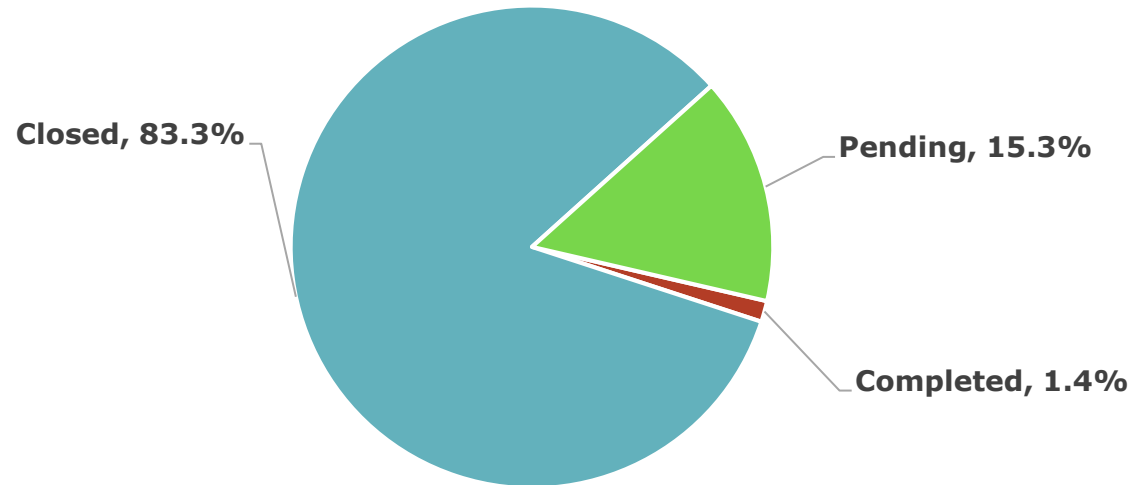
Staff Professional Development: All staff is on track to complete their annually required 40 hours (minimum) of continuing professional training for 2022.

RECOMMENDATIONS

We maintain and track the implementation status of our audit recommendations in our TeamMate audit software. The chart below displays the status of recommendations as of June 30, 2022. As of that date, 15.3% (26% for Q2 2021) of all audit recommendations issued remained incomplete (Pending.) The table that follows outlines the status of audit outstanding recommendations by engagement. Internal Audit regularly monitors the progress made on these recommendations.

We want to recognize the effort City staff has put into reducing the number of pending recommendations.

Audit Recommendation Status as of June 30, 2022



Closed: Client management has approved the implementation. No further action is necessary.

Completed: The client has implemented the recommendation and is waiting for client management's final approval.

Pending: Implementation is not completed.

2022 Operations Report—For the quarter ended June 30, 2022

Report Release Date	Audit Plan Year	Engagement Name	Completed	Closed	Pending	Grand Total
January 2016	2015	Payroll and HR Audit		14	1	15
September 2017	2016	Citywide Physical Security Assessment		17	6	23
March 2018		Fire Department Overtime		21	1	22
April 2017		Overall Disaster Preparedness Assessment		10	1	11
September 2017		Core 4 Culture Impact Assessment		3	1	4
May 2018	2017	Lethal and Less Lethal Weapons		16	2	18
November 2018	2018	Overall Disaster Preparedness: Recommendations Follow-up		3	4	7
October 2019		Purchasing Operations Review-Part 1		3	3	6
May 2019		Fleet Management Operational Review	1	31	2	34
October 2019	2019	Planning & Development Culture Survey	4	8	2	14
May 2021	2020	Economic Development Rebates Tracking			8	8
September 2020		APD - Body Camera Compliance		4	6	10
January 2021		APD - Versadex Case Management	1	3	2	6
June 2021		APD - Property and Evidence Audit		5	1	6
January 2022		APD - Records Culture Survey		4	15	19
December 2021	2021	APD - Colorado Criminal Justice Records Act		5	10	15
Subtotals for engagements with pending recommendations			<u>6</u>	<u>147</u>	<u>65</u>	<u>218</u>
<i>Subtotals as a percentage of Grand Totals</i>			<i>2.8%</i>	<i>67.4%</i>	<i>29.8%</i>	<i>100.0%</i>
Subtotals for all other engagements			<u>0</u>	<u>208</u>	<u>0</u>	<u>208</u>
<i>Subtotals as a percentage of Grand Totals</i>			<i>0.0%</i>	<i>100.0%</i>	<i>0.0%</i>	<i>100.0%</i>
Totals for all recommendation statuses			<u>6</u>	<u>355</u>	<u>65</u>	<u>426</u>
<i>Totals as a percentage of Grant Totals</i>			<i>1.4%</i>	<i>83.3%</i>	<i>15.3%</i>	<i>100.0%</i>

Implementation Notes

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
2015	2015-2 Payroll and HR Audit	Review of shared access	The Project is delayed as the ability to scale out the Netwrix environment across all the systems lacks tech capacity.	Timothy "Tim" McCain, Information Security Officer
2016	2016-1AFD1 Fire Department Overtime	Outcome Descriptions Could Benefit from Increased Clarity and Specificity (Report recommendation #2)	The strategic plan is still under development. We will extend this recommendation out beyond the expected approval date of the strategic plan.	Jason Batchelor, Deputy City Manager
2016	2016-3COA Overall Disaster Preparedness Assessment	IT COOP Plan	My best estimate at the COOP timeframe is going to be at least until the end of the year 12/31/2022, but I could see it extending depending on individual department progress. For NIMS compliance, the first group that has been assigned the training has a completion date of 8/1/2022. That is the EOC team. We will be assigning additional groups in the future but those are yet to be determined.	Scott M Newman, Chief Information Officer

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
2016	2016-5COA Citywide Physical Security Assessment	Access approval documentation & review	A new access badge form was created with Facilities and HR. The form will allow HR to enter general employee information and Facilities will update the access portion. The form is pending implementation by HR. Facilities is moving to a new access system which will include additional functionalities. Revising date to allow time for the new system implementation.	Katrina Rodriguez, Facilities Project Delivery Manager
2016	2016-5COA Citywide Physical Security Assessment	Lockdown procedures and active shooter training	Draft of armed offender procedures needs updates by APD and the new Security manager, in addition to determining the education and training portion. Revising date to allow time after Security Manager comes on board to make the needed updates.	Katrina Rodriguez, Facilities Project Delivery Manager
2016	2016-5COA Citywide Physical Security Assessment	Manual key policy	This should be included in an overall access control policy, which will need to be developed by the Security Manager. Facilities is currently working on a new access system along with a new key tracking system. Revising date to allow time for the implementation of the new systems and development of an overall policy.	Katrina Rodriguez, Facilities Project Delivery Manager

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
2016	2016-5COA Citywide Physical Security Assessment	Physical key tracking	Facilities is implementing a new key system. Data will need to be reviewed and updated after the system is operational. In addition, a policy is needed to govern how keys are assigned and tracked in the future. Revising date to allow time for system implementation, the review of old data, and the related access control policy.	Katrina Rodriguez, Facilities Project Delivery Manager
2016	2016-5COA Citywide Physical Security Assessment	Security vulnerabilities at AMC	Revising date to allow input from the new Security Manager and assessment of the status of the remaining recommendations.	Katrina Rodriguez, Facilities Project Delivery Manager
2016	2016-5COA Citywide Physical Security Assessment	Terminated employee access	Facilities is working on a new key tracking system and an access control policy. Revising date to allow for the new Security Manager to be involved to draft the access control policy, including how terminated access is handled.	Katrina Rodriguez, Facilities Project Delivery Manager
2016	2016-2COA Core 4 Culture Impact Assessment	Recognition	Effort on-hold for more priority projects. Revising date to October 2022.	Kendall Koca, Dev Project Manager SR
2017	2017-5APDOD Lethal and Less Lethal Weapons Inventory and Control Review	Compliance with weapon inspections	Revising date to allow IT time to address several issues identified during testing that need to be addressed before the system can fully go-live.	Justin Shipley, Police Lieutenant

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
2017	2017-5APDOD Lethal and Less Lethal Weapons Inventory and Control Review	Compliance with weapon proficiency	Revising date to allow IT time to address several issues identified during testing that need to be addressed before the system can fully go-live.	Justin Shipley, Police Lieutenant
2018	2018-3MGTFM Fleet Management Operational Review	Scheduling services	Revising date to allow additional time for FASTER upgrades to address issues.	Ron Forrest, Manager Level 2
2018	2018-3MGTFM Fleet Management Operational Review	Secondary reviews	Pending FASTER updates, currently 2-3 versions behind, 10 weeks to get each update completed.	Ron Forrest, Manager Level 2
2018	2018-5COA Overall Disaster Preparedness: Recommendations Follow-up	COOP Gap Analysis	My best estimate at the COOP timeframe is going to be at least until the end of the year 12/31/2022, but I could see it extending depending on individual department progress. For NIMS compliance, the first group that has been assigned the training has a completion date of 8/1/2022. That is the EOC team. We will be assigning additional groups in the future but those are yet to be determined.	Matthew Chapman, Battalion Chief 8hr

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
2018	2018-5COA Overall Disaster Preparedness: Recommendations Follow-up	Department/Division Level Plan Updates - Part 2	My best estimate at the COOP timeframe is going to be at least until the end of the year 12/31/2022, but I could see it extending depending on individual department progress. For NIMS compliance, the first group that has been assigned the training has a completion date of 8/1/2022. That is the EOC team. We will be assigning additional groups in the future but those are yet to be determined.	Matthew Chapman, Battalion Chief 8hr
2018	2018-5COA Overall Disaster Preparedness: Recommendations Follow-up	Resolution Compliance	My best estimate at the COOP timeframe is going to be at least until the end of the year 12/31/2022, but I could see it extending depending on individual department progress. For NIMS compliance, the first group that has been assigned the training has a completion date of 8/1/2022. That is the EOC team. We will be assigning additional groups in the future but those are yet to be determined.	Matthew Chapman, Battalion Chief 8hr

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
2018	2018-5COA Overall Disaster Preparedness: Recommendations Follow-up	Separation of IT COOP Responsibilities	My best estimate at the COOP timeframe is going to be at least until the end of the year 12/31/2022, but I could see it extending depending on individual department progress. For NIMS compliance, the first group that has been assigned the training has a completion date of 8/1/2022. That is the EOC team. We will be assigning additional groups in the future but those are yet to be determined.	Scott M Newman, Chief Information Officer
2018	2018-7MGTPP Purchasing Operations Review-Part 1	Automation of Processes	Automation of procurement/contracts is included in the requirements for the new ERP System. Implementation of the new system is expected in 2023.	Bryn Fillinger, Manager Of Purchasing & Contracts
2018	2018-7MGTPP Purchasing Operations Review-Part 1	City Staff Training	Internal Audit had a quarterly check-in meeting with Bryn Fillinger and Terri Velasquez to discuss implementation status. It was agreed that the implementation date should be revised to account for finalizing PPLs. Once PPLs complete, a training on each PPL will roll out to City staff. A strategy to complete this effort is forthcoming.	Bryn Fillinger, Manager Of Purchasing & Contracts
2018	2018-7MGTPP Purchasing Operations Review-Part 1	Review and Update PPLs	Internal Audit had a quarterly check-in meeting with Bryn Fillinger and Terri Velasquez to discuss implementation status. It was agreed that the implementation date should be revised to	Bryn Fillinger, Manager Of Purchasing & Contracts

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
			account for finalizing PPLs and presenting to Management team for their feedback.	
2019	2019-12PLNCS Planning Culture Survey	Strategic planning	Planning is working with HR to find a facilitator to help with this process in the fall.	Jeannine Rustad, Director of Planning and Development Services
2019	2019-12PLNCS Planning Culture Survey	Team Building	Director has approval to close for half a day for a team activity. May be a picnic or volunteer opportunity will occur this fall. Once completed, this recommendation will be ready to close.	Jeannine Rustad, Director of Planning and Development Services
2020	2020-4APDBDYCAM APD Body Camera Compliance	Access	Revising date, pending IT assistance in development of a process.	John Schneebeck, Manager Police Business Services
2020	2020-4APDBDYCAM APD Body Camera Compliance	Activation and Deactivation	Pending Axon Performance.	John Schneebeck, Manager Police Business Services
2020	2020-4APDBDYCAM APD Body Camera Compliance	Categorization	Pending Axon Performance and new CAD.	John Schneebeck, Manager Police Business Services
2020	2020-4APDBDYCAM APD Body Camera Compliance	Supervisor Review	Pending Axon Performance.	John Schneebeck, Manager Police

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
				Business Services
2020	2020-4APDBDYCAM APD Body Camera Compliance	Utilization of BWC	Pending review of capabilities in Axon Performance.	John Schneebeck, Manager Police Business Services
2020	2020-4APDBDYCAM APD Body Camera Compliance	Video Download	Pending Axon Performance.	John Schneebeck, Manager Police Business Services
2020	2020-8APDCM APD - Versadex Case Management	Create a Sustainment Team	Process is still ongoing. The group has been selected and issues sheet has been recreated and items are being added to it. No meetings have taken place at this point.	Caleb Luallin, Police Sergeant
2020	2020-8APDCM APD - Versadex Case Management	Inconsistent Practices Across APD Investigative Units	Revising implementation date.	Caleb Luallin, Police Sergeant
2020	2020-9PDECDEV Economic Development Rebates Tracking	Agreement concerns	Revising date, pending meeting to discuss statuses.	Andrea Amonick, Development Svcs/Aura Manager
2020	2020-9PDECDEV Economic Development Rebates Tracking	Agreement with AEDC needs updating	Revising date for next contract cycle to address the remaining audit recommendations related to retention and the reporting template. 2022 agreement addressed language for the annual report and definitions.	Andrea Amonick, Development Svcs/Aura Manager

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
2020	2020-9PDECDEV Economic Development Rebates Tracking	Claw-back process inadequate	Revising date, pending meeting to discuss statuses.	Andrea Amonick, Development Svcs/Aura Manager
2020	2020-9PDECDEV Economic Development Rebates Tracking	Management of the waiver process lacked sufficient care and attention	Revising date, pending meeting to discuss statuses.	Andrea Amonick, Development Svcs/Aura Manager
2020	2020-9PDECDEV Economic Development Rebates Tracking	Missing Monitoring Procedures and Controls	Revising date, pending meeting to discuss statuses.	Andrea Amonick, Development Svcs/Aura Manager
2020	2020-9PDECDEV Economic Development Rebates Tracking	Non-compliance with agreements	Revising date, pending meeting to discuss statuses.	Andrea Amonick, Development Svcs/Aura Manager
2020	2020-9PDECDEV Economic Development Rebates Tracking	Policies lack some leading practices	Revising date, pending meeting to discuss statuses.	Andrea Amonick, Development Svcs/Aura Manager
2020	2020-9PDECDEV Economic Development Rebates Tracking	Tracking spreadsheet inaccurate and incomplete	Revising date, pending meeting to discuss statuses.	Andrea Amonick, Development Svcs/Aura Manager

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
2021	2021 - 2APDPE APD - Property and Evidence Audit	Multiple Storage Facilities	We have acquired additional space in the APD HQ building and are in the process of updating and getting proper security measures in place for P&E storage. 05/16/2022	Colleen Delena, Police Lieutenant
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Define roles and responsibilities	Revising date pending the consultant report and any organizational changes.	Faith Goodrich, Acting Police Lieutenant
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Non-compliance with rules and regulations	Reminder has been sent to supers for review with staff. Policy includes: 2.7.4 Criterion for Request and Fees Request forms are retained for 1 year per the Colorado Records Retention Schedule regardless of release or denial. Request forms that are provided back to a requestor with a referral to a Primary	Brett Parvin, Police Lieutenant

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
			Detective on an open investigation will be scanned into the case and retained for at least one year per the Colorado Municipal Records Retention Schedule when/if the requestor returns to get a copy of the report.	
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Performance Measures	Revising date to allow time for final report from consultant.	Brett Parvin, Police Lieutenant
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Policy and procedures lacking	Revising date to allow additional time for final Consultant report.	Brett Parvin, Police Lieutenant
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Prioritization	Pending final consultant recommendations.	Brett Parvin, Police Lieutenant
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Quality Assurance	Revising date, pending final consultant review.	Brett Parvin, Police Lieutenant
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Redactions need improvement	Beginning to use redaction in NextRequest, due to backlog, have not fully developed out process for utilizing redaction in the system. Will begin to work on standardizing redactions and creating guidance for them.	Brett Parvin, Police Lieutenant
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Requests tracking needs improvement	NextRequest system is live, kiosk is pending IT support.	Faith Goodrich, Acting Police Lieutenant
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Review fees	Revising date to coincide with annual fee review and approval.	John Schneebeck, Manager Police

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
				Business Services
APD	APD 2021-1 CCJRA Colorado Criminal Justice Records Act	Training	Revising date, NextRequest launched in June 2022.	Faith Goodrich, Acting Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Decision-making and communication	Revising date to incorporate consultant report in implementation of recommendation.	Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Team Charter	Reached out to Brenda Langley for assistance with an estimated start date of April depending on outside reviews etc.	Brett Parvin, Police Lieutenant

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Interaction with Records Manager	<p>Records Manager is (and has always) attended bi-weekly Super meetings and daily briefing when invited by shift Super. Manager is onsite 2 days per week and has a schedule that overlaps with all shifts unless extenuating circumstances exist or in the case of early meetings etc. Manager has a good understanding of work issues and works actively to review processes, attempts to acquire appropriate technology and requests staffing to assist with workload. Supervisory team has concept of information flow top down, across shifts and line up. Manager has reiterated the importance of communication with Supers and will continue to ensure Supers are actively engaged in this information flow through established goals and meeting management.</p>	Brett Parvin, Police Lieutenant

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Interaction with Business Services Manager	On 6/1, department hosted civilian appreciation BBQ with Lieutenants and above and me. I have attended records supervisors' meetings on 6/1 and another I lost track of the date as well as multiple meetings on implementing Next Request, CarFax, and discussions on Case Services. I attended the supervisor retirement of Nancy Winchell as well as when CM visited records. I attended records meeting with courts, prosecution, and judge trying to get to electronic processing. I have the supervisors scheduled meeting on my calendar to attend when available.	John Schneebeck, Manager Police Business Services
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Leadership		Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Employee professional development and training		Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Section wide training		Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Job Shadow		Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Develop training materials	Revising date to allow time to see how new processes are working.	Brett Parvin, Police Lieutenant

2022 Operations Report—For the quarter ended June 30, 2022

Plan Year	Project Name	Recommendation Title	Last Status Update	Owner
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Training information sharing	Revising date to allow for development of frequency and format of providing information to other units. Initial document was very useful to the other unit.	Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Training schedule	Leadership day of training held for supervisors. Revising date to allow time to identify additional training for employees over the next year.	Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Recognition	Revising date to allow additional time to identify additional ways to recognize. Lt. is giving recognizing individuals on an ad hoc basis.	Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Goals and performance measures	Revising date to allow for time to incorporate any recommendations from the Records consultant final report.	Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Delegation		Brett Parvin, Police Lieutenant
APD	APD 2021 - 2 Records Culture APD Records Culture Survey	Workload		Brett Parvin, Police Lieutenant

INTERNAL AUDIT TEAM

Wayne Sommer | Internal Audit Manager

Wayne is a Certified Public Accountant (CPA) and a Chartered Global Management Accountant (CGMA) with 42 years of diverse work experience. He began his career as an auditor for KPMG in Washington, DC (then known as Peat Marwick Mitchell and Co), with specialization in not-for-profit entities and financial institutions. He spent the next seven years in various financial and management capacities at a Northern Virginia savings bank. Prior to coming to the City of Aurora, Wayne spent 23 years at the International City/County Management Association (ICMA) in Washington, DC with 14 of those as Director, Administration and Finance (CFO), and the last nine working in executive management roles performing strategic planning, business development, and organizational change and development. Wayne also managed ICMA's U.S. Programs, which offered research and consulting products and services to local governments, the private sector, and the Federal government. Wayne has been with the City of Aurora since May 2014. He will retire from the city in December 2022

Professional Associations: American Institute of Certified Public Accountants; Institute for Internal Auditors; Association of Local Government Auditors

Michelle Crawford | Internal Audit Senior—Police Auditor

Michelle is a Certified Internal Auditor (CIA), a Certified Fraud Examiner (CFE), Certified in Risk Management Assurance (CRMA), and has 15 years of experience in governmental auditing. She received her Bachelor's in business administration at the University of Montana and her Master's in accountancy from Missouri State University. Upon graduation from Missouri State University, she started her career at the Missouri State Auditor's office as a Staff Auditor I and progressed over the next seven years to a Senior Auditor. As an auditor with the State Auditor's office, she conducted performance audits of local governments and worked on the statewide Single Audit. Michelle has been with the City of Aurora since October 2014.

Professional Associations: Association of Certified Fraud Examiners; Institute for Internal Auditors; Association of Local Government Auditors; National Association for Civilian Oversight of Law Enforcement

Sheree Van Buren | Internal Audit Staff

Sheree is a Certified Internal Auditor (CIA) and a Certified Fraud Examiner (CFE), with 12 years of audit experience. She graduated from Colorado State University in 2010 with a Bachelor of Science in Business Administration – Accounting degree. Prior to joining the City of Aurora, she spent three years as an Audit Associate with PwC, LLP. During this time, Sheree worked in the financial services industry, performing year-end financial statement audits for local and international investment companies.

Professional Associations: Association of Certified Fraud Examiners; Institute for Internal Auditors; Association of Local Government Auditors; National Forum for Black Public Administrators; Black Employees for a Better Aurora

Laiba Saqib | Internal Audit Staff

Laiba earned a Master of Professional Accounting (MPAcc) degree from the Metropolitan State University of Denver (MSU Denver) in 2021. She received her Bachelor's in Accounting also from the Metropolitan State University of Denver. During her undergrad degree, Laiba interned as an internal audit intern for the Audit Division at the Colorado Department of Transportation (CDOT). After graduation, Laiba took a job as a tax auditor at the Colorado Department of Revenue (CDOR) and started her graduate degree. During her master's program, Laiba worked as the internal auditor for the University as a semester-long project. Laiba has been with the City of Aurora since March 2021.

Professional Associations: Institute for Internal Auditors; Association of Local Government Auditors

Appendix A: Completed Engagement Summary Reports

- Visit Aurora
- 2022 APD Property and Evidence
- APD Crisis Response Team



Visit Aurora



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Auditor's Conclusion

June 13, 2022

Internal Audit has completed the Visit Aurora engagement. We conducted this engagement at the request of former Council Member Allison Hiltz, and with the approval of the Audit Committee and City Manager.

The audit objectives were to:

- Ascertain the level of Visit Aurora's compliance with the current City agreement.
- Assess Visit Aurora's stewardship over the City's direct financial investment and the apportionment of the Lodgers' Tax.
- Review the adequacy of the Visit Aurora performance metrics.
- Assess the City of Aurora's return on investment.

To these ends, Internal Audit:

- Researched leading practices for the visitor and tourism industry as well as reviewed the results of similar audits conducted in other municipalities.
- Interviewed key staff.
- Identified the key deliverables specified in the current agreement between Visit Aurora and the City and ascertained the degree of compliance with them.
- Identified the marketing practices employed and examined samples of actual marketing materials for compliance with the agreement.
- Examined the reports to the City required under the current agreement to determine whether the City is receiving a reasonable return on its financial investment in Visit Aurora's activities.
- Sampled expenses throughout the scope period and examined supporting documentation to ensure they comply with Visit Aurora policies and procedures.
- Sampled event bookings throughout the scope period and examined supporting documentation to ensure the economic impact of the bookings was reported accurately.
- Applied other methods as necessary.

Based upon the results of our engagement procedures, we conclude the following:

- City of Aurora and Visit Aurora are in partial compliance with the current agreement.
- Visit Aurora is exercising good stewardship over the City's direct financial investment and the apportionment of the Lodger's Tax.
- Visit Aurora adequately utilizes and reports on best practice performance measures; however, City of Aurora and Visit Aurora have not mutually agreed upon meaningful performance measures.
- There is no agreed upon measure of return on investment.

We have detailed our issues and recommendations in the milestone and fieldwork reports included below.

Wayne Sommer

Wayne C. Sommer, CPA, CGMA
Internal Audit Manager

Audit Profile

Audit Team

Wayne Sommer, CPA, CGMA – Internal Audit Manager
Sheree Van Buren, CIA – Lead Auditor

Background

As Aurora’s convention and visitors’ bureau, Visit Aurora’s mission is grounded in showcasing Aurora as a premier destination for meetings, business, and leisure travel. Visit Aurora represents more than 65 hotel properties with 13,000+ guestrooms, and more than one million square feet of meeting space, including Colorado’s largest and newest resort, Gaylord Rockies Resort & Convention Center.

Visit Aurora follows Destinations International¹ (DI) best practices for reporting and calculating economic impact. Broadly defined, economic impact is an estimate of average daily spending rates multiplied by event attendance and duration. Average daily spending rates vary depending on event type (i.e., conventions and meetings, spectator sports and demonstrations, and participant sports and competitions) and attendee type (i.e., local/social visitors, out-of-town visitors, and exhibitors).

DI provides a performance reporting foundation on which convention and visitors bureaus (CVB) and destination marketing organizations (DMO) can build. In the performance reporting handbook, DI acknowledges that, “in a perfect world, a DMO would know exactly how many of its destination’s visitors were motivated to come solely by the DMO’s efforts. And further, the DMO would be able to pinpoint exactly which of its sales and marketing effort(s) was responsible for that visitor.”² As such, many CVBs and DMOs will use discretion in measuring performances, return on investment (ROI), and economic impact.

Scope

Our scope period for this engagement covered January 1, 2019 – September 30, 2021. This allowed us to review Visit Aurora performance pre- and post-pandemic.

Milestone Reports

Milestone 1 Engagement Letter
Milestone 2 Client Evaluation
Milestone 3 Process Controls and Efficiency
Milestone 4 Risks
Fieldwork

Issued Date

July 23, 2021
October 26, 2021
November 17, 2021
December 15, 2021
June 13, 2022

¹ “As the world’s largest and most reliable resource for destination organizations, we inform, connect, inspire and educate our members with the goal to drive destination economic impact, job creation, community sustainability and quality of life through travel.” (<https://destinationsinternational.org/>)

² Destinations International: *Standard DMO Performance Reporting: A Handbook for DMOs*, 1



Milestone 2 Report
Visit Aurora

BACKGROUND

In Milestone 2, we gain a deeper understanding of the client's operating environment and client issues that may affect the engagement objectives as well as influence subsequent engagement procedures. We accomplish this by reviewing policies and procedures, performance measures, and administering a culture survey.

PROCEDURES	CONCLUSIONS
<ul style="list-style-type: none"> <i>Review policies and procedures</i> 	<p>Based on our review of relevant policies and procedures and discussions with management, the Partner Program is not in a policy. Internal Audit has made a recommendation to that end.</p>
<ul style="list-style-type: none"> <i>Review performance measures</i> 	<p>Visit Aurora has various performance measures in place. As performance measures are a key engagement objective, Internal Audit will perform testwork and examine performance trends in a subsequent engagement milestone (Fieldwork).</p>
<ul style="list-style-type: none"> <i>Issue culture survey</i> 	<p>The survey results point to an overall positive culture within Visit Aurora. There are areas where the organization can build upon the current environment. The culture assessment follows this report in an appendix.</p>

Issue Details

ISS.1 – Undocumented Partner Program Procedures

The Partner Program is a collection of hotels, restaurants, businesses, attractions, etc. throughout Aurora that pay an annual membership fee. This membership includes access to meeting organizers, promotion of their business through Visit Aurora website and promotional materials, quarterly networking sessions, among other perks. Destination Services is responsible for maintaining the Partner Program. Per discussion with management, the program operational procedures are not formally documented.

Policies identify the key activities and provide a general strategy to decision-makers on how to handle issues as they arise. This is accomplished by providing staff with limits and a choice of alternatives that can be used to guide their decision-making process as they attempt to overcome problems. Procedures explain the “how” and provides step by step instructions for completing tasks. Well-constructed and documented policies and procedures ensure consistent operations during periods of staff turnover.

As an external facing, fee collecting initiative, the Partner Program should have policy and procedure documents that address key activities for both Visit Aurora staff and participating partners.

Recommendation

Develop and document Partner Program policy and procedure. These documents can include details about Visit Aurora staff responsibilities, how business and organizations can become members, cost of membership, benefits of membership, membership requirements, etc.

Management Response

Agree – Recommendation implemented. Visit Aurora Management combined documents that include details about how businesses and organizations can become members, the cost of membership, benefits of membership, and a partnership guide.



Milestone 3 Report
Visit Aurora

Internal Controls

In Milestone 3, we determine whether appropriate process controls exist for key processes and whether processes are efficient. We accomplish this by flowcharting and performing walkthroughs of key processes and identifying missing controls and process inefficiencies.

PROCEDURES	CONCLUSIONS
<ul style="list-style-type: none"><i>Flowchart of key processes. Evaluate key processes for missing or weak internal controls, efficiency issues, and IT-related issues.</i>	Our review did not identify missing or weak internal controls or inefficient processes. Internal Audit will test controls for reliance during fieldwork.
<ul style="list-style-type: none"><i>Determine any impact on fieldwork procedures.</i>	There is no impact on the planned fieldwork procedures.



Milestone 4 Report
Visit Aurora

Risk

In Milestone 4, we assess the impact of identified risks on the engagement objectives, scope, and planned test work procedures. We accomplish this by discussing risk in critical areas with the client and comparing it to leading practices.

PROCEDURES	CONCLUSIONS
<ul style="list-style-type: none"> • <i>Assess IT Risk</i> 	Internal Audit did not identify any IT related issues during this procedure that would impact the engagement objectives.
<ul style="list-style-type: none"> • <i>Assess Governance Risk</i> 	There are formal and comprehensive governance processes in place for Visit Aurora.
<ul style="list-style-type: none"> • <i>Assess Fraud Risk</i> 	Based on results of the fraud risk interview and brainstorming, no additional testing needed.
<ul style="list-style-type: none"> • <i>Additional Interviews</i> 	We identified the need to refine the Agreement measures; a recommendation will be included in the Fieldwork report.



Fieldwork Report
Visit Aurora

Fieldwork

In Fieldwork, we seek to obtain sufficient competent evidential matter to afford a reasonable basis for conclusions on the engagement objectives. We accomplish this by performing tests, data analysis, and any other means necessary.

Objectives	Conclusions
<ul style="list-style-type: none"> • <i>Ascertain the level of Visit Aurora’s compliance with the current City agreement.</i> 	<ul style="list-style-type: none"> • <i>City of Aurora and Visit Aurora are in partial compliance with the current agreement.</i>
<ul style="list-style-type: none"> • <i>Assess Visit Aurora’s stewardship over the City’s direct financial investment and the apportionment of the Lodgers’ Tax.</i> 	<ul style="list-style-type: none"> • <i>Visit Aurora is exercising effective stewardship of the City's direct financial investment and the apportionment of the Lodger's Tax.</i>
<ul style="list-style-type: none"> • <i>Review the adequacy of the Visit Aurora performance metrics. Assess the City of Aurora’s return on investment.</i> 	<ul style="list-style-type: none"> • <i>Visit Aurora adequately utilizes and reports on best practice performance measures; however, City of Aurora and Visit Aurora have not mutually agreed upon meaningful performance measures.</i> • <i>There is no agreed upon measure of return on investment.</i>

Issue Details

Issues 1-3 were included in Milestone 2.

The recommendations below illustrate an overall need for enhanced agreement oversight and organizational accountability. Intentional oversight leads to clear expectations, agreement compliance, meaningful performance reports, two-way feedback, and increased collaboration and interaction. Closely monitoring agreements with business partners ensures greater adherence to agreed upon terms and conditions. It also increases partnership, collaboration, and interaction among the parties.

While a strong commitment to Aurora and the partnership currently exists, to successfully implement the recommendations and build on the existing foundation, the City should enhance its agreement monitoring efforts. Internal Audit provides the following recommendations to that end.

ISS.4 - Agreement Noncompliance

Internal Audit obtained the signed agreement from Visit Aurora and reviewed criteria from the agreement to assess Visit Aurora and City of Aurora compliance.

The City of Aurora and Visit Aurora comply with eight of ten agreement criteria³. There is partial compliance with section C.1:

C.1 – ...CITY will appoint two CITY staff representatives and one CITY Council Member of its choice to serve on VISIT AURORA's Board of Directors.

Currently, there is only one City of Aurora representative on the Visit Aurora Board of Directors.

Internal Audit also noted that there is partial compliance with section 5:

5. VISIT AURORA shall formally acknowledge CITY as a sponsor of major events that VISIT AURORA produces, such as its Annual Meeting, and shall offer all related rights and benefits, including presence on the VISIT AURORA website and in all promotions, advertising, and publicity concerning each event.

There is no City of Aurora acknowledgement on the Visit Aurora website.

Agreements ensure that organizations have a clear set of mutually agreed upon terms and conditions with which to comply. This sets clear performance expectations and measures of success.

³ These 10 criteria were drawn from the 'CITY'S PROMISES 1: a-b' and 'VISIT AURORA PROMISES 1-8' section of the agreement.

Recommendation

Visit Aurora: We recommend Visit Aurora add the City of Aurora acknowledgement to the Visit Aurora website.

City of Aurora: We recommend the City of Aurora identify an additional staff representative to serve on the Visit Aurora Board.

Management Response

Visit Aurora: Visit Aurora agrees to acknowledge the City of Aurora as a sponsor at Visit Aurora's major ticketed events, such as the Visit Aurora Annual Meeting. Visit Aurora agrees to place a link on the Visit Aurora website to the City of Aurora website.

City of Aurora: C.1 of the recommendation is implemented. On 4/7/2022, in a written letter, City Manager Jim Twombly assigned Aurora Deputy City Manager, Laura Perry, as the second City staff representative.

ISS.5 - Revisiting Marketing Expectations

During the pandemic, Visit Aurora shifted its marketing efforts to include more local and regional campaigns, marketing to residents, and to visitors that can drive to Colorado. Through discussion with City of Aurora, this was initially helpful as the CoA Communications Department did not have capacity to fulfill certain marketing responsibilities, due to decreased staffing levels. The CoA Communications Department has since regained adequate staffing and have resumed much of the local marketing efforts. Consequently, both organizations have been using resources to market to the same audience. The agreement outlines Visit Aurora's responsibility but there is a need for the organizations to revisit and refine expectations.

According to the Visit Aurora agreement section titled "Visit Aurora's Promises", it reads:

3. Visit Aurora shall use its best efforts to promote City as a preferred travel destination and to increase **visitor spending** with City. Visit Aurora's efforts will primarily focus on **regional** and **national** audiences. Visit Aurora will **coordinate** its work with City's marketing program.

4. Visit Aurora shall market City as a desirable travel destination to meeting and conference planners, tournament directors, and potential business and leisure travelers in the **region** and throughout the **nation**, with a focus on attracting targeted travel markets. Visit Aurora will also participate in City marketing partnerships, with a focus on attracting targeted travel markets, addressing shared target audiences, and **maximizing resources**. (**emphasis added**)

Refining the local, regional, and national marketing responsibilities between Visit Aurora and City of Aurora would aid in decreasing duplication of marketing efforts. Additionally, clearly defined and written marketing expectations from the City of

Aurora management would highlight opportunities for further collaboration and may uncover new target audiences.

Recommendation

Visit Aurora & City of Aurora: We recommend both organizations revisit the marketing expectations and strategies. This should include strategies for Visit Aurora to return their focus to regional and national audiences. Going forward, Visit Aurora and CoA may benefit from developing jointly an inventory of marketing efforts, detailing the types of advertisements and locations targeted locally, regionally, and nationally to avoid duplication of effort and maximize spend.

Management Response

Visit Aurora: Visit Aurora has reviewed the items in *Appendix B* and will meet with the Communications Department in a separate meeting to define mutually agreed upon modifications to the existing agreement.

City of Aurora: Director of Communications (Visit Aurora Liaison) agrees and has provided additional agreement refinement criteria in Appendix B. These refining criteria have been shared with and incorporate feedback from the Communications Department, Communications, Deputy City Manager, and the City Council Visit Aurora Representative. It includes guidance on how the organizations enhance their marketing collaboration.

ISS.6 – Visit Aurora Reporting Improvements

The City of Aurora and Visit Aurora have not identified or agreed upon performance measures or trends that are most meaningful to City stakeholders (contract liaison, city council, city management, etc.).

In line with Destinations International⁴ (DI) best practices, Visit Aurora’s quarterly and annual reports detail numerous performance measures and trends for each Visit Aurora function (Sales, Marketing, Destination Services, etc.)⁵. These reports include pages of performance measures, economic impact measures⁶, marketing and website data, and general industry data. The reports, however, do not explicitly explain or define the various performance measurement interpretations or calculations. This makes it difficult to determine which measures are meaningful and impairs the recipient’s understanding of Visit Aurora’s performance reports. In addition, Internal Audit identified an instance of supporting documentation that did not agree to what was reported on the cover page.

⁴ “As the world’s largest and most reliable resource for destination organizations, we inform, connect, inspire and educate our members with the goal to drive destination economic impact, job creation, community sustainability and quality of life through travel.” (<https://destinationsinternational.org/>)

⁵ Visit Aurora provides these reports to the Board, which includes the CoA liaison.

⁶ Events generate secondary spending (*indirect* and *induced*) on the host destination’s local economy over and above the original direct spending. These secondary impacts, when combined with the original direct spending, result in the economic impact of an event. (Destinations International: *Standard DMO Performance Reporting: A Handbook for DMOs*)

DI provides convention and visitors bureaus (CVB) and destination marketing organizations (DMO) with suggested performance measures, benchmarks, and methods to demonstrate economic impact. According to DI, “if a municipality contracts with a DMO to report results based on a set of performance measures, those measures should be mutually agreed upon and consistent with the mission of the DMO.”⁷

Selecting a set of mutually agreed upon performance measures and reporting them in a meaningful manner, will help CoA stakeholders focus on the data that best demonstrates Visit Aurora’s effectiveness. The measures should illustrate Visit Aurora’s contribution to increased visitor spending and the economic impact of booking conventions, meetings, and tournaments in Aurora.

Recommendation

Visit Aurora: We recommend Visit Aurora utilize their expertise in helping to determine mutually agreed upon performance goals, measures, and trends to report. For those performance measures reported, Visit Aurora should consider including a definition of how each factor is calculated. We also recommend Visit Aurora redistribute the September 2021 quarterly report to the Board with the revised supporting documentation.

City of Aurora: We recommend formal City approval of the identified performance goals, measures, and trends to be reported. This would help to reduce and refine the required number of performance measures to those that are most relevant to demonstrating Visit Aurora’s effectiveness in the eyes of the City.

Management Response

Visit Aurora: Visit Aurora agrees to work with our City of Aurora board representatives, Deputy City Manager, Laura Perry, and Director of Communications, Kim Stewart, to establish agreed upon annual performance goals and measurements.

City of Aurora: We agree to establish and formally approve recommended performance goals and measures.

ISS.7 – No Determination of Return on Investment (ROI)

Visit Aurora and City of Aurora have not agreed upon a measure for determining return on investment and have not determined related yearly benchmarks.

As noted in ISS.6, DI provides a performance reporting foundation on which CVBs and DMOs can build. In the performance reporting handbook, DI acknowledges that, “in a perfect world, a DMO would know exactly how many of its destination’s visitors were motivated to come solely by the DMO’s efforts. And further, the DMO would be able to pinpoint exactly which of its sales and marketing effort(s) was

⁷ Destinations International: *Standard DMO Performance Reporting: A Handbook for DMOs*

responsible for that visitor.”⁸ As such, many CVBs and DMOs will use discretion in measuring performances, return on investment (ROI), and economic impact.

DI recommends that DMOs use standard business ROI approaches to quantify its financial impact on its local community. ROI formulas examine the return from the investment made by an organization, conceptually represented by the simple ROI formula below:

Return on Investment =

$$\frac{\text{Amount of Return (Income)}}{\text{Amount of Investment (Expense)}}$$

For a DMO, the amount of return is typically what the DMO returned to the destination measured in visitor spending, economic impact, tax dollars, etc., clearly and significantly generated through its sales and marketing efforts.⁹

DI provides four formulas for a DMO to determine ROI. To provide an example, Internal Audit used one of the suggested formulas shown below. This calculation is illustrated by the blue bar in the chart.

Return on Total Operating Costs:

$$\frac{\text{Visitor spending generated by the DMO's efforts (Economic Impact)}}{\text{Total DMO operating costs}}$$

However, based on the traditional calculation to determine the City's ROI, we used the below formula:

Return on Investment:

$$\frac{\text{Visitor spending generated by the DMO's efforts (Economic Impact)}}{\text{City of Aurora's investment}}$$

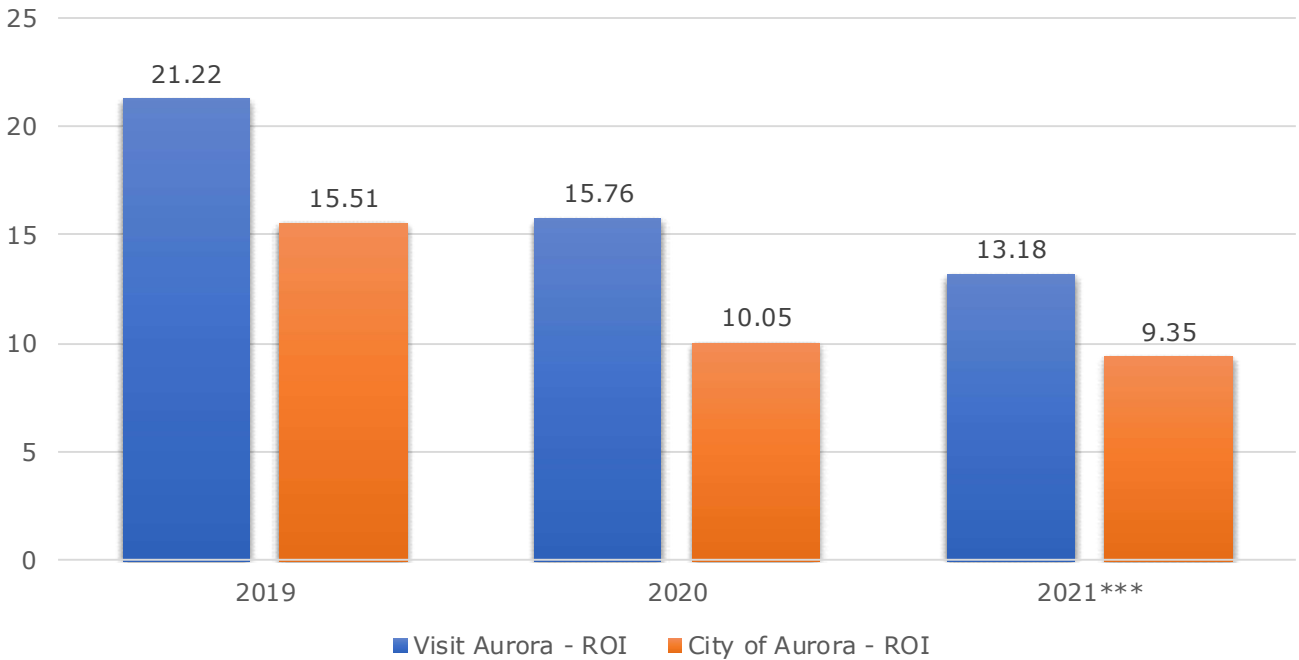
This calculation is illustrated by the red bar in the below chart¹⁰.

⁸ Ibid, 1

⁹ Ibid, 37

¹⁰ Please see calculation detail in Appendix C.

Return on Investment



Source: Auditor analysis of Visit Aurora's profit and loss statements and sales reports for scope period.
Notes: ***Through the end of September 2021

Although the traditional ROI is an efficient way to determine success of an investment, it may not fully capture a DMO's efforts, therefore, Visit Aurora utilizes suggested performance measure best practices and tracks various other performance trends to demonstrate their contributions and return to the City of Aurora. Using the Visit Aurora marketing plans and sales reports, Internal Audit calculated performance trends and included comparative charts in Appendix D.

Selecting a set of mutually agreed upon performance measures and reporting them in a meaningful manner, will help CoA stakeholders focus on the data that best demonstrates the City's return on investment.

We did not find any benchmark standards for ROI against which to measure success. CoA and Visit Aurora will need to establish which calculation(s) they prefer to see. Developing a benchmark standard also helps clarify expectations. One approach to consider would be to calculate ROI using the agreed upon formula(s) and historical data. The trends from these calculations could be used to help establish a future benchmark. This benchmark could be adjusted prospectively using an agreed upon targeted growth factor.

Recommendation

Visit Aurora: We recommend Visit Aurora utilize their expertise in identifying the preferred definition(s) and calculation(s) for ROI and develop a benchmark standard against which to measure success. It may be helpful for the determination to include whether year over year trends are more helpful than point in time or single year results.

City of Aurora: We recommend formal City approval of the mutually agreed upon definition(s), calculation(s), and benchmark standard for ROI.

Management Response

Visit Aurora: Visit Aurora agrees to work with our City of Aurora board representatives, Deputy City Manager, Laura Perry, and Director of Communications, Kim Stewart, to establish mutually agreed upon definitions, calculations, and benchmark standards for ROI.

City of Aurora: We agree to establish and formally approve recommended benchmarks and ROI.

ISS.8 – Improving Organizational Collaboration

According to the Visit Aurora CEO there is a lack of interaction and collaboration with Aurora Chamber of Commerce and Aurora Economic Development Center.

The agreement states in C.6. that Visit Aurora is to:

- f. Coordinate activities, as appropriate, with other organizations and partners when related to tourism, including City, the Aurora Economic Development Council, Aurora Sister Cities International, and the Aurora Chamber of Commerce.

Although the agreement provides the above detail, the coordination is not occurring. Increased interaction and collaboration can reduce the risk of duplicating efforts (and duplicating spending) between Visit Aurora and other organizations with similar tourism goals. The organizations listed above work to generate revenue through tourism, to promote the quality of life for residents, or promote Aurora as a place to live and do business. Interaction, coordination, and collaboration among the organizations would further that mission.

Recommendation

Visit Aurora & City of Aurora: We recommend CoA and Visit Aurora actively work together to increase collaboration among the Aurora Economic Development Center, and any other organizations with similar goals. While VA and CoA cannot compel action, the organizations can identify and present benefits to collaboration that outweigh any hinderances.

Management Response

Visit Aurora & City of Aurora: Both organizations agree to implement the recommendation.

ISS.9 – Prior Survey Results Not Shared with City

Visit Aurora has performed surveys of Aurora hotels, however, has not shared the written survey results with the City of Aurora. Without this information, the City is not obtaining important information about Visit Aurora’s services provided to Aurora hotels and efforts to promote all Aurora hotels for events, meetings, and conferences.

Surveying hotels gives the City and Visit Aurora invaluable, actionable guidance as they review their customer service to ensure Visit Aurora is meeting all Aurora hotel needs.

Recommendation

Visit Aurora: We recommend Visit Aurora share the written prior and future survey results with the City of Aurora. To elevate the importance of customer feedback, we also recommend including survey results as a performance measure.

City of Aurora: We recommend the City agree on a target percentage of customer satisfaction or other customer service criteria for Visit Aurora to meet each year.

Management Response

Visit Aurora: Visit Aurora has shared all survey results and will continue to do so into the future.

City of Aurora: Management agrees to implement the recommendation.

Appendix A – Visit Aurora Culture Assessment

Internal Audit offered the culture survey to the Visit Aurora team and they all agreed it would be beneficial to administer.

Throughout the report, content borrowed from external research is in italics and, when in the body of the text, is indented and referenced in footnotes.

The Culture: Background and Survey

Corporate culture refers to the shared values, attitudes, standards, and beliefs that characterize members of an organization and define its nature.

Culture resides in the perception of employees. If employees believe the culture is x, y, or z, that's what it is, and they will act accordingly.¹¹ What is typically called a "toxic culture" is most often a confused culture. Culture becomes confusing when different aspects of your organization communicate conflicting messages. For example, onboarding information for employees does not match guidance given in management training; or, leaders' behaviors do not match expected employee behaviors.

To assess the culture within a department or division, Internal Audit employs a survey based on Rensis Likert's Four Systems of Management.¹² (See graphic below.) We designed the questions to capture staff's perceptions along a sliding scale about various aspects of organization culture.

The survey questions fall within the following categories and offer opportunities for elaboration.

- Leadership
- Motivation
- Teamwork
- Communication / Interaction
- Decision Making
- Goal Setting
- Control
- Team Work
- Motivational Factors
- Diversity, Equity, and Inclusion
- Other Matters (These questions were not part of Likert's original work; some are from Gallup's Employee Engagement Survey.)

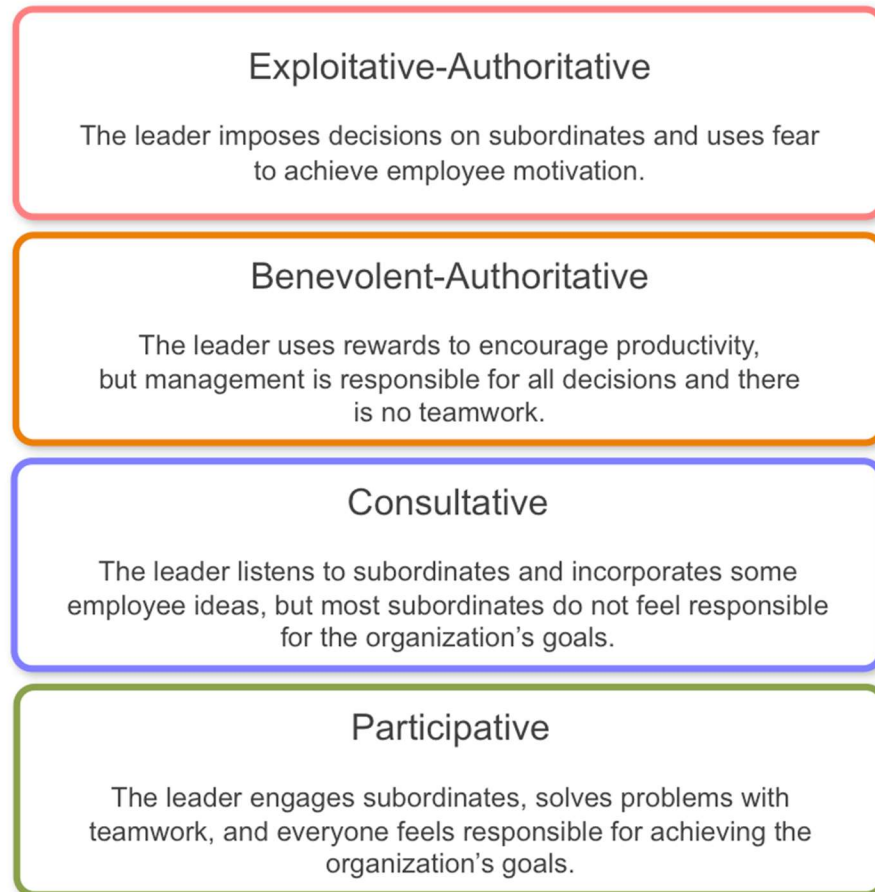
¹¹ <https://iaonline.theiia.org/2019/Pages/Auditing-Culture-History-and-Principles.aspx>

¹² <https://www.pocketbook.co.uk/blog/tag/likerts-four-management-systems/>; we also adapted the survey from work performed by the Commonwealth Centers for High-Performance Organizations (CCHPO).

Likert advocated for the Participative management system. *“Participative management is based on trust and confidence in employees. Goals are determined collectively and form a basis for motivation and rewards. This fosters a collective sense of responsibility for meeting company goals and incentivizes collaborative teamwork and open communication.”*¹³ These attributes contribute to staff having positive attitudes and producing quality work.

The Four Systems of Management

Rensis Likert



We issued the survey to nine Visit Aurora employees—staff—and received eight complete responses, a completion rate of 88%¹⁴. We would like to emphasize that the survey results and comments reflect the staff's perceptions. The survey included opportunities for respondents to provide feedback or further explanations for their answers. Where applicable, we have included them in the appropriate section.

¹³ Ibid.

¹⁴ One staff member was on an extended leave during the survey.

*Perception is not reality, but, admittedly, perception can become a person's reality (there is a difference) because perception has a potent influence on how we look at reality.*¹⁵ By identifying and addressing staff perceptions and misperceptions, management can take steps to establish a culture that can improve its effectiveness and increase employee satisfaction and engagement. Our analysis of the survey results follows.

Our Analysis of the Survey Results

Healthy organizations have several common cultural characteristics¹⁶.

- (1) *Positive tone at the top: Executive Management works to define the organization's values and proactively emphasizes and models those values, ensuring strategies are consistent with the values, and holding management accountable to executing their duties within the organization's risk appetite.*
- (2) *Clear communication: Management reinforces the values and culture through clear communication of expectations across the organization. Methods include formal communications, day-to-day interactions, and meetings with employees.*
- (3) *Open dialogue: Management actively gathers and listens to feedback. All levels are open to constructive criticism and problem solving. Methods for obtaining information from second- and third-line functions include inputs from well-received and acknowledged employee suggestion/question programs, ethics hotlines, open door policies, employee events and meetings, and more.*
- (4) *Employee engagement: All employees (to the extent possible) are engaged in objective setting and strategy discussions. In larger organizations this may be accomplished through two primary methods: input into setting their own personal goals and objectives; and understanding of how those individual goals and objectives align with the overall organization's strategy and objectives. When employees are engaged in objective setting it improves the probability that they are supportive of the objectives and strategies.*
- (5) *Incentives aligned with core values: All employees' compensation, variable compensation, promotions, and other talent management are governed by a clear understanding of the organization's core values and its risk appetite.*

¹⁵ <https://www.psychologytoday.com/us/blog/the-power-prime/201908/perception-is-not-reality>

¹⁶ Auditing Culture Practice Guide, International Professional Practices Framework, The Institute of Internal Auditors Global, November 2019, page 5

These characteristics contribute to a positive and open culture. One that clearly defines the beliefs, values, and norms of the organization. The Visit Aurora results demonstrate a positive work culture, with a strong commitment to teamwork, participation, and communication.

Leadership

Survey questions in the Leadership section focused on staff's perceptions regarding management's confidence in their work and their comfort level in discussing job-related issues with management. It also included how often their ideas and opinions were sought and used by management.

The respondents perceive that management shows complete confidence in all matters, usually seeks their ideas and tries to use them constructively. Staff is comfortable talking to management about issues related to their jobs.

Listed below are some of the additional comments from these survey questions.

- "I would say I am highly trusted, but my supervisor is appropriately involved and provides valuable insights."
- "I have never felt more comfortable asking for guidance."
- "I feel I am given great constructive advice."
- "I am asked for my opinion when relevant and it is always met with kindness and support regardless of whether it's used or not."

Motivation & Motivational Factors

Motivation questions targeted methodologies for motivating and recognizing staff.

Staff perception is that rewards and some involvement in decision-making are the predominant methods used for motivation on the job. Staff perceive that management mostly has the responsibility for achieving department goals; however, staff should have a substantial portion of responsibility. The goal would be that management and staff share the responsibility for achieving department goals equally.

The principle of supportive relationships is a general principle which the members of an organization can use to guide their relationships with one another. The more fully this principle is applied throughout the organization, the greater will be the extent to which (1) the motivational forces arising from noneconomic motives of members and from their economic needs will be harmonious and compatible and (2) the motivational forces within each individual will result in cooperative behavior focused on achieving organizational goals.¹⁷

¹⁷ Ibid, page 47.

Recognition plays a central role in building supportive relationships. Beyond communicating appreciation and providing motivation to the recognized employee, the act of recognition also sends messages to other employees about what success looks like. In this way, recognition is both a tool for personal reward and an opportunity to reinforce the desired culture of the organization to other employees. The best managers promote a recognition-rich environment, with praise coming from every direction and everyone aware of how others like to receive appreciation.¹⁸

People who are working toward a mutually agreed upon objective require less external motivation.¹⁹

When asked if they had been recognized or praised for good work during the last 30 days, 100% of respondents answered, "Yes".

Visit Aurora has a unique relationship with the City and plays a significant role in introducing Aurora to many visitors for meetings, business, and leisure travel. Each respondent expressed that the Visit Aurora vision and purpose makes them feel their job is important.

"This team is constantly motivational through words and actions daily. I am constantly told that I am doing a good job, so a lot of my motivation comes from the inside as I do not want to disappoint."

- Survey Respondent

Diversity, Equity, and Inclusion

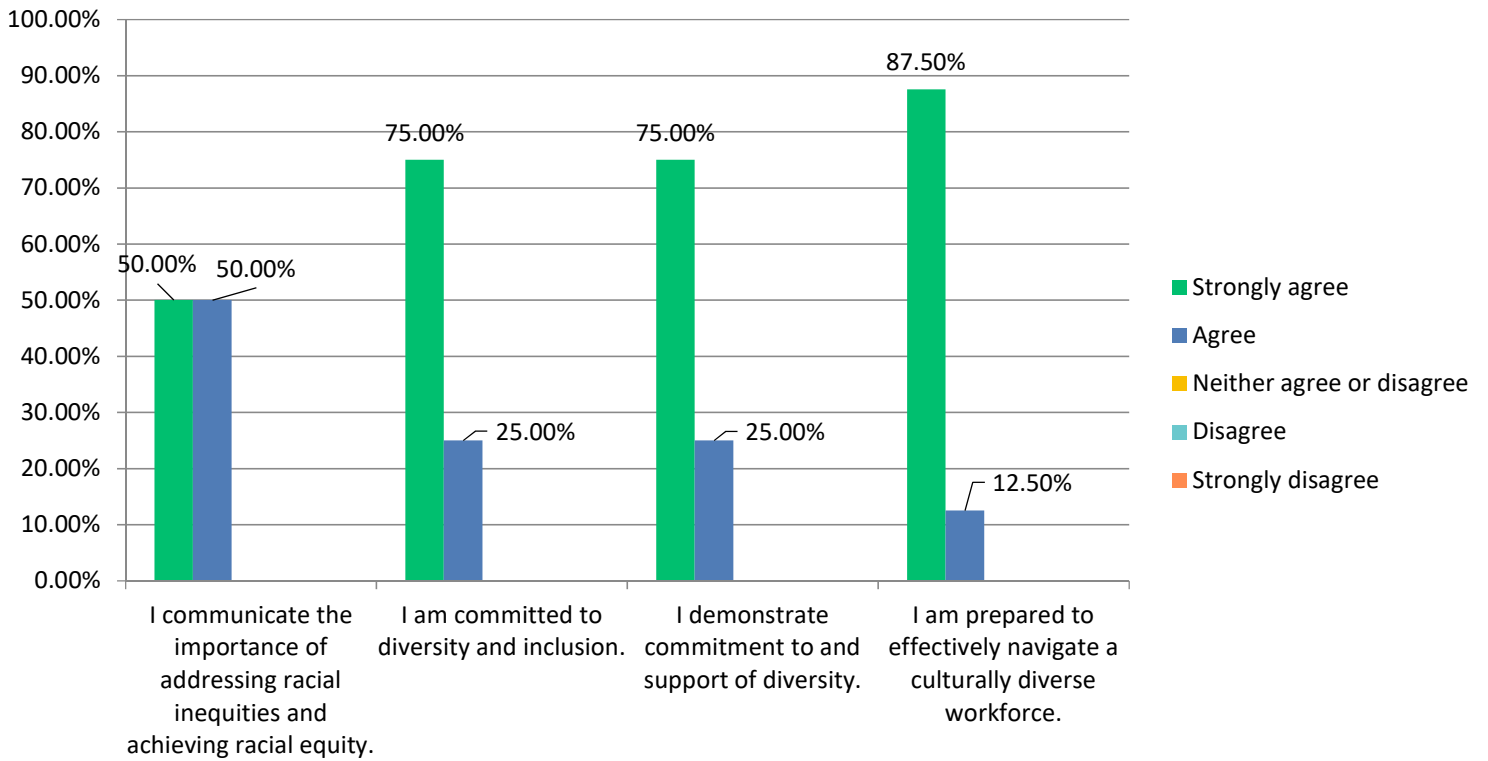
The diversity, equity, and inclusion (DEI) survey questions assess perceptions about having a diverse workforce, walking and talking a commitment to DEI, and staff perceptions about respect for all cultures and backgrounds. "There is strong evidence that more attention to DEI in organizations can improve innovation and creativity, problem solving, employee engagement and trust, and financial performance²⁰".

Based on the results staff expressed a strong commitment to DEI, as shown in the chart below.

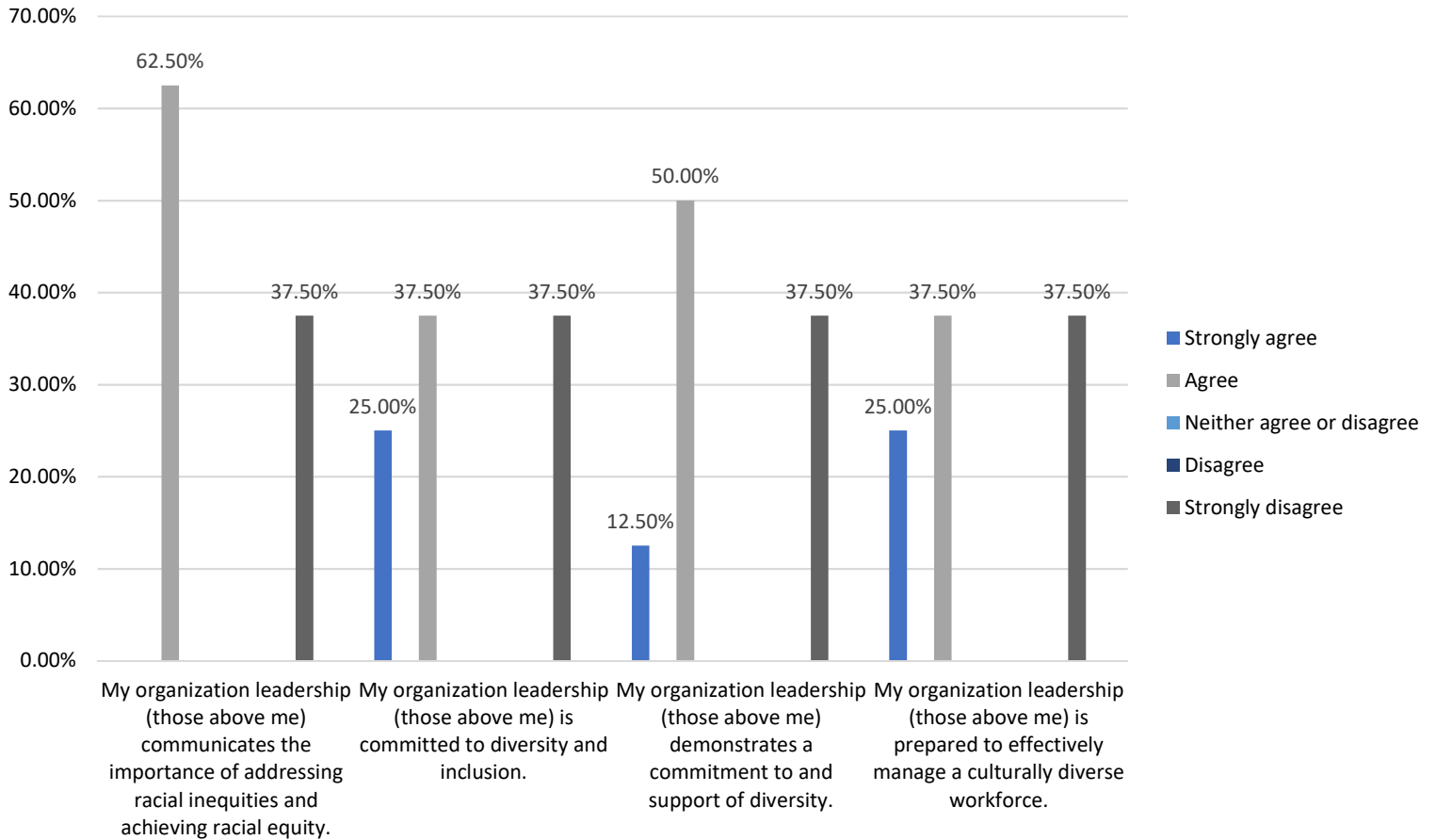
¹⁸ Ibid.

¹⁹ Auditing Culture Practice Guide, International Professional Practices Framework, The Institute of Internal Auditors Global, November 2019, page 5

²⁰ <https://www.forbes.com/sites/eddiecomeaux/2021/06/24/doin-work-dei-implementation-strategies-for-leadership-teams/?sh=4efc749a7774>



Even though staff individually have a strong commitment, the results indicate that more could be done throughout the organization. For each statement, 37.5% of staff strongly disagreed. (See chart below.) A concerted effort to communicate and demonstrate a commitment to DEI and addressing racial inequities can lead to the organization, especially those in management, being able to manage a culturally diverse workforce.



“Leaders and communicators are increasingly expected by a broad variety of stakeholders to communicate around diversity, equity and inclusion (DEI) issues. In the wake of world and local events that disproportionately impact underrepresented communities, internal and external communications can provide clarity, support and a sense of safety and belonging.²¹”

Visit Aurora plays a pivotal role in highlighting the City of Aurora as a premiere meetings, events, and destination location. Operating in and for a city that is known as the most diverse city in Colorado, Visit Aurora leadership may want to ensure its staff and visitors, many of which include residents, observe a commitment to DEI.

Staff strongly agree that they can bring their whole and authentic self²² to work and be successful as their authentic self. Staff strongly agree that all cultures and backgrounds are respected, valued, and encouraged to apply for higher positions. These are all very positive measures.

²¹ <https://university-relations.umn.edu/resources/tools-communicating-about-diversity-equity-and-inclusion>

²² Authenticity means having a keen awareness of who you are and what you stand for and expressing yourself honestly and consistently to the world.

Communication

Questions for this section focused on perceptions of cooperation within the organization and between each division (sales, marketing, services, etc.). They also addressed communication flow and quality, as well as the degree of interaction between staff and the Visit Aurora Board.

Perceptions about communication and interaction can be gauges of the level of trust between staff and management. Staff perception is that they provide accurate information to those above them whether it is good or bad. Staff perception is that information flows mostly from the top down and bottom up. Ideally, the information should flow freely from the top-down, from the bottom-up, horizontally across the organization.

Staff perception is that communication from management is generally accepted, but if not, openly and candidly questioned. Staff also perceive that those above them have a fair level of knowledge and understanding of their problems. Staff perceive extensive and friendly interaction with a high degree of trust shared between them and management. Trust was also indicated in the survey by staff's strong agreement that if they raised a concern about discrimination or harassment, they were confident their Supervisor would follow up.

Staff also report only occasionally communicating and interacting with the Visit Aurora Board. However, open-ended comments for this question highlight a plan to increase this interaction.

Decision-making

We designed the decision-making questions to ascertain staff's perceptions about how and where management makes decisions and the impact on organization operations.

Staff perceives that in their divisions and in the organization that policy and general decisions are made at the top and more specific decisions are made at staff levels. Staff observe that management generally consults them regarding decisions related to their work.

Staff are often the best individuals to be involved in decision-making since they are

"Our ideas are always welcomed as a team."

"My ideas and opinions are sought in the areas I'm directly involved."

- Survey Respondent

most often in direct contact with those they serve or with specific issues. While it is not necessary to engage staff in making all decisions, management can improve performance by involving them in as many decisions as possible. The most effective models range from soliciting staff input and then informing them of management's

reasoning for a decision to management facilitating staff in a consensus decision-

making approach. In the latter model, management uses its expertise and experience to ensure the decision made is workable. Visit Aurora staff are moderately motivated by the decision-making process.

Ethical leadership behaviors help to increase trust among peers. Ethical leaders demonstrate moral and fair behaviors and decision-making. This ties back to communication — leaders must communicate ethical standards to employees and include why certain decisions are made. And they have to be held to those standards themselves and hold other employees to those standards as well. Maintaining these moral standards is crucial to instilling trust in employees.²³

Goal Setting & Control

Overall, staff perceive that management establishes the goals and an opportunity to comment may or may not exist. However, staff accepts the goals and tries to achieve most of them. Increased staff participation in setting goals is an area in which management might improve.

Staff perceives that work review and control functions are mostly concentrated with management. Staff regards performance data as being used for self-guidance and team problem solving and guidance.

Teamwork

Staff report that they are effective working together as a team. The staff holds a perception that their teammates are usually committed to doing quality work. They also state their teammates' contributions are of high quality.

***"I have never been involved in a more collaborative team. Everyone's ideas are appreciated, and all seem comfortable sharing."
"Our team works very well together and cohesively."
- Survey Respondent***

Other Matters

Management demonstrates support for staff by encouraging them and providing growth opportunities. Eighty-seven and one-half percent of staff believe there is someone at work that encourages them. When asked if someone has talked to them about their progress in the last six months, 75% of staff responded, "Yes."

"...employees who don't feel supported in their professional goals are three times more likely to be looking for a new job, according to the research."²⁴

²³ <https://www.forbes.com/sites/forbeshumanresourcescouncil/2019/09/04/four-ways-to-build-trust-between-your-organization-and-employees/#44e45c445ea1>

²⁴ <https://www.inc.com/marcel-schwantes/why-do-people-quit-their-jobs-exactly-new-research-points-finger-at-5-common-reasons.html>

When asked in the last year, if they have had opportunities to grow and learn, 100% of staff responded, "Yes". Staff also responded that they usually have the opportunity to do what they do best every day. These are all positive observations.

Additional noteworthy survey comments:

- "This is honestly the most non-toxic place I have ever worked. I see diversity, inclusion and encouragement daily."
- "I feel fortunate every day to work for such a progressive organization. I feel we have the ability to showcase our city to those outside the state and help provide such an economic impact. I feel that my Visit Aurora Team is our family."
- "Although there are limited opportunities to 'move up' since we are a small company, there is still a strong growth culture."
- "We have a great team of passionate people working together to achieve our goals of making sure all people know that Aurora, CO is a great place to live, work, do business, and visit."

Audit Recommendations

Increase Staff Participation in Goal Setting and Execution

Staff perceive that management establishes the goals and an opportunity to comment may or may not exist. Staff also perceive that management mostly has the responsibility for achieving department goals; however, staff should have a substantial portion of responsibility. As noted above, in a participative environment, staff and management share equally in the responsibility to achieve goals.

We recommend management develop ways to increase two-way feedback and staff participation in goal-setting. We recommend management ensure there is clear communication regarding the goal setting processes and the reasons for establishing certain goals. It will help to increase staff's understanding of their role and responsibility in achieving goals.

Management Response

Agree – Visit Aurora agrees to have staff leadership develop ways to increase two-way feedback and staff participation in annual goal-setting.

Improve DEI Communication

Thirty-seven and a half percent of staff strongly disagreed on each of the organization DEI questions. The results indicate a lack of collective, organization wide efforts. Organization culture shifts require top-down awareness and active participation from all staff.

We recommend management develop a DEI communications strategy, to include appropriate messaging, measures of success, and actions that demonstrate an overall commitment to DEI. This may include the need to introduce DEI training to ensure the organization is prepared to lead a culturally diverse workforce.

Management Response

Agree – DEI should always be a focus and top priority for Visit Aurora. I did want to mention some of the ways we addressed DEI last year. Visit Aurora provided two DEI training sessions last year. One on September 25, 2020, and a follow-up session on March 8, 2021. Both classes were facilitated by Omar Montgomery, President of the Aurora Branch of the NAACP. Omar Montgomery also presented to the Visit Aurora Board of Directors at our November 2020 Board Meeting. Additionally, Randi Morrith and I are both enrolled and have participated in an Equity, Diversity & Inclusion Leadership Masterclass through Destinations International.

Survey Scores and Auditor Conclusions

The weighted average scores of 3.0 or higher are highlighted green, 2.50 to 2.99 are highlighted yellow, 2.49 or below are highlighted red. Internal Audit considers scores below 2.5 indicators of areas requiring further attention. The closer a department can get to the top of the scale, the better.

Section	Question	2021 Weighted Average	2021 Conclusion:
Leadership	How much confidence is shown in you by those who oversee your work?	3.75	Staff perceive that those who oversee their work shows complete confidence in them in all matters.
	How comfortable do you feel talking to those who oversee your work about issues related to your job?	3.88	Staff feels completely comfortable discussing any issues.
	How often are your ideas and opinions sought and used constructively by those above you?	3.25	Staff perception is that those above them usually seeks their ideas and tries to use them constructively.
Motivation	What are the predominant methods used to motivate you in your job?	3.38	Staff perception is that rewards and some involvement in decision-making are the predominant methods used for motivation on the job.
	Where do you believe the responsibility should be for achieving your departments goals?	2.63	Staff perceive that Management mostly has responsibility for achieving Visit Aurora goals, but staff should have a substantial portion of responsibility.

Communication / Interaction

How much cooperative teamwork occurs within Visit Aurora?

3.88

Staff perception is that there is as much cooperative teamwork within the organization as could be expected.

How much cooperative teamwork occurs within your division (sales, marketing, services, etc.)?

4.00

Staff perception is that there is as much cooperative teamwork within each division as could be expected.

What is the usual direction of information flow?

3.25

Staff perception is that information flows mostly from the top down and bottom up.

How do you view communications from those above you in the organization hierarchy?

4.00

Staff perception is that communications from management is generally accepted, but if not, openly and candidly questioned.

How accurate is what you communicate to those above you in the organization?

3.75

Staff perception is that they provide accurate information whether it is good or bad.

How well do those above you know the problems you face in your job?

3.38

Staff perception is that those above them have a fair level of knowledge and understanding of their problems.

How would you characterize the interactions between management and staff?

3.75

Staff perception is extensive, friendly interaction with high degree of trust.

How is your ability to communicate and interact with the Visit Aurora Board?

2.50

Staff perception is that they occasionally communicate and interact the Board.

Decision Making	At what level are decisions made in your division?	3.38	Staff perception is that policy and general decisions made at top; more specific decisions made at staff levels.
	At what level are decisions made in your organization?	3.13	Staff perception is that policy and general decisions made at top; more specific decisions made at staff levels.
	Are you involved in decisions related to your work?	3.50	Staff perception is that they are generally consulted about decisions related to their work.
	Does the decision-making process used in your department/division contribute to your motivation?	3.38	Staff perception is that the decision-making process has some contribution to their motivation.
	To what extent are decision-makers aware of problems, particularly those at the staff level?	3.63	Staff perception is that decision-makers are generally quite well aware of problems that staff face.
Goal Setting	How are your area goals established?	2.63	Staff perception is that goals are established by management; an opportunity to comment may or may not exist.
	How are goals received and treated?	3.63	Staff perception is that they publicly accept the goals and try to achieve most of them.

Control	Where is work controlled and reviewed in your department?	3.00	Staff perception is that work review and control functions are mostly concentrated with top management with some delegated to middle managers and some staff.
	What is performance data used for in your area?	3.75	Staff perception is that performance data is used for self-guidance and team problem solving and guidance.
Team Work	How would you describe "teamwork" with your teammates (same department/division?)	3.50	Staff perception is that they are effective working together as a team.
	Are your teammates committed to doing quality work?	3.25	Staff perception is that their teammates are usually committed to doing quality work.
	How would you describe the quality of your teammates' contributions to your department's work?	6.00	Staff perception is that their teammates' contributions are of high quality.
DEI	I communicate the importance of addressing racial inequities and achieving racial equity.	Strongly agree: 50% Agree: 50%	Staff agree that they communicate the importance of addressing racial inequities and achieving racial equity.
	I am committed to diversity and inclusion.	Strongly agree: 75% Agree: 25%	Staff strongly agree that they are committed to diversity and inclusion.
	I demonstrate commitment to and support of diversity.	Strongly agree: 75% Agree: 25%	Staff strongly agree that they demonstrate a commitment to and support diversity.

I am prepared to effectively navigate a culturally diverse workforce.

Strongly agree: 87.5%
Agree: 12.5%

Staff strongly agree that they are prepared to effectively navigate a culturally diverse workforce.

My organization leadership (those above me) communicates the importance of addressing racial inequities and achieving racial equity.

Agree: 62.5%
Strongly disagree: 37.5%

Staff agree that organization leadership communicate the importance of addressing racial inequities and achieving racial equity.

My organization leadership (those above me) is committed to diversity and inclusion.

Strongly agree: 25%
Agree: 37.5%
Strongly disagree: 37.5%

Staff neither agree or disagree that organization leadership is committed to diversity and inclusion.

My organization leadership (those above me) demonstrates a commitment to and support of diversity.

Strongly agree: 12.5%
Agree: 50%
Strongly disagree: 37.5%

Staff agree that organization leadership demonstrates a commitment to and support of diversity.

My organization leadership (those above me) is prepared to effectively manage a culturally diverse workforce.

Strongly agree: 25%
Agree: 37.5%
Strongly disagree: 37.5%

Staff neither agree or disagree that organization leadership is prepared to effectively manage a culturally diverse workforce.

I can bring my whole and authentic self to work. (Authenticity means having a keen awareness of who you are and what you stand for, and expressing yourself honestly and consistently to the world.)

4.50

Staff strongly agree that they can bring their whole and authentic self to work.

In my organization, I can be successful as my authentic self.

4.50

Staff strongly agree that they can be successful as their authentic self.

	Staff of all cultures and backgrounds are respected and valued within our organization.	4.75	Staff strongly agree that all cultures and backgrounds are respected and valued within the organization.
	Staff of all cultures and backgrounds are encouraged to apply for higher positions.	4.50	Staff strongly agree that all cultures and backgrounds are encouraged to apply for higher positions.
	If I raised a concern about discrimination or harassment, I am confident my Supervisor would follow up.	4.88	Staff strongly agree that if they raised a concern about discrimination or harassment, they are confident their Supervisor would follow up.
Other Matters	Do you know what is expected of you at work as it relates to your position/title?	Yes: 100%	Staff know what is expected of them at work as it relates to their position/title.
	At work, do you have the opportunity to do what you do best every day?	3.63	Staff perception is that they usually have the opportunity to do what they do best every day.
	In the last 30 days, have you received recognition or praise for doing good work?	Yes: 100%	Staff have received recognition or praise for doing good work.
	Is there someone at work who encourages your development?	Yes: 87.50% No: 12.50%	Staff perceive that there is someone at work who encourages their development.
	Does the mission/purpose of Visit Aurora make you feel your job is important?	Yes: 100%	Staff agree that the mission/purpose of Visit Aurora makes them feel their job is important.
	In the last six months, has someone at work talked to you about your progress?	Yes: 75.00% No: 25.00%	Seventy-five percent of staff has had someone at work talk to them about their progress.
	In the last year, have you had opportunities to learn and grow?	Yes: 100%	Staff have had the opportunities to learn and grow.

Appendix B – City of Aurora Recommended Agreement Additions

(provided by Kim Stuart, CoA Director of Communications)

Visit Aurora Scope of Work - Destination Marketing

- Visit Aurora is contracted through a Professional Services Agreement to serve as the city of Aurora Destination Marketing Organization. Visit Aurora acts as the primary liaison between meeting planners and hotel partners.
- Visit Aurora’s mission is to showcase Aurora as a premier visitor destination for meetings, business, and leisure travelers.
- Visit Aurora’s marketing and outreach is directed to regional and national travel markets, and meeting and event planners who bring visitors to Aurora and partner hotels. The city of Aurora marketing focuses primarily on local and metro-area audiences.
- To provide strategic and consistent messaging and resource management on behalf of the city of Aurora, the official contact for Visit Aurora for all marketing, sponsorship, advertising and donation requests of any city of Aurora department or program is the Aurora Director of Communications and Marketing or their designee. Requests from Visit Aurora should be directed to the official contact.
- Visit Aurora also gathers and analyzes data from various sources to show the economic impact of visitors to Aurora, in addition to the greater metro area or state. They also conduct surveys and other research to guide their work. All this information and documents will be shared with the city of Aurora upon request.

City Identity on all Visit Aurora Events, Programs and Materials

- The city of Aurora will be recognized and have a presence on all Visit Aurora marketing materials—print, video and digital—and event materials, signage, and programs inclusive of all formats. The city of Aurora logo or other identity provided by the city marketing staff will be featured on all Visit Aurora events, programs and materials at no additional cost to the city. The city marketing staff will provide the city logo, identities, and style guide.

Advertising and Paid Media

- The city of Aurora will pay 25% of the established rate for a full-page advertisement in yearly Visit Aurora Guide and will have placement on the first page (not internal cover). The city of Aurora will have access to and pay a 25% discounted rate to advertise in other publications, marketing collateral, video, and digital promotions produced by Visit Aurora. These discounted rates will also extend to other city of Aurora departments and programs.

Visit Aurora Website

- The Visit Aurora website will include the city of Aurora logo on their website that links to the GoAurora.org and/or AuroraGov.org website as determined by the city. The preference would be that the city's logo and link will live in the footer on each page of the Visit Aurora website. If this is not possible because of design limitations, the city should be represented on the following pages:
 - Homepage
 - Plan Your Visit
 - Events
 - Things to Do
 - Food and Drink
 - Visit Aurora will link back to the city's Aurora Eats.

The city of Aurora includes links to Visit Aurora's website as shown by the example below.

[CITY OF AURORA](#) » [CITY HALL](#) » [ABOUT AURORA](#)

≡ ABOUT AURORA
LINKS

About Aurora



Once a budding frontier town of farmers and ranchers just east of the state's capital, Aurora is Colorado's third largest city with a diverse population of more than 386,000. From agricultural outpost to military bastion, Aurora established its foundation as a driving force in the west. And the rest is [history](#).

City of Aurora and Visit Aurora Partnership and Marketing Collaboration

- The city of Aurora and Visit Aurora marketing staffs will work collaboratively on mutually beneficial marketing campaigns and advertising, creation of shared messaging and visual resources, and to maximize both organizations' budgets.
- **Creation of Shared Messaging and Visual Resources**
- Shared strategic messaging will be developed collaboratively by the city of Aurora and Visit Aurora marketing staff. Overarching campaign and advertising themes and taglines to be used by both will be reviewed and approved by the City Communications and Marketing Director and Visit Aurora CEO.
- The city of Aurora and Visit Aurora will have a joint photoshoot and a joint video shoot on an annual or agreed-upon frequency. The city and Visit Aurora will share in the cost of these photo and video shoots and the scope and price share will be agreed upon in advance. Both organizations will collaborate on artistic and creative vision and direction of the photoshoots. All photo and video assets will be shared across the two organizations but will not be accessible to extended partners for marketing or any other purposes.
 - Both parties will agree to:
 - A set of "select" photos and video images that will be set aside for exclusive use by Visit Aurora and the city of Aurora.
 - A set of agreed-upon photos that can be available for partner and public use.
 - All assets will be owned outright by the city and Visit Aurora.
 - The city and Visit Aurora marketing teams will mutually agree upon terms and content.
- **City and Community Marketing Meetings**

The city of Aurora and Visit Aurora will co-plan and co-host marketing meetings with city stakeholders and partners including but not limited to: Aurora Chamber of Commerce, Havana Business Improvement District, Aurora Economic Development Council, Aurora Sister Cities International, Stanley Marketplace, Southlands, Gaylord Rockies and other related groups.

Appendix C – ROI Calculation Detail

Destinations International provides four formula suggestions for a DMO to use to calculate return on investment. To provide an example, Internal Audit used one of the suggested formulas shown below to illustrate Visit Aurora ROI.

$$\text{Return on Total Operating Costs} = \frac{\text{Visitor spending generated by the DMO's efforts (Economic Impact)}}{\text{Total DMO operating costs}}$$

Year	Economic Impact of Definite Bookings During Scope	Total Expense from P&L	ROI
2019	67,135,639.25	3,163,995.79	21.22
2020	34,701,119.00	2,201,805.38	15.76
2021***	27,541,195.95	2,089,785.45	13.18

Source: Auditor analysis of Visit Aurora's profit and loss statements and sales reports for scope period.

Notes: ***Through the end of September 2021

Using the traditional calculation to determine the City's ROI, produces the following results:

$$\text{Return on Investment} = \frac{\text{Visitor spending generated by the DMO's efforts (Economic Impact)}}{\text{City of Aurora's investment}}$$

Year	Economic Impact of Definite Bookings During Scope	City Funding	ROI
2019	67,135,639.25	4,329,159.12	15.51
2020	34,701,119.00	3,453,047.27	10.05
2021***	27,541,195.95	2,945,025.83	9.35

Source: Auditor analysis of Visit Aurora's profit and loss statements and sales reports for scope period.

Notes: ***Through the end of September 2021

Appendix D – Comparative Performance Charts

The pandemic and the reduction of regional and national marketing campaigns in 2020 impacted goal progress, however, 2021 data (through Q3) demonstrate Visit Aurora's efforts to rebound.

To interpret the below charts, Internal Audit has included the DI definitions:

Qualified leads: When an inquiry by an event planner includes a request for a minimum of 10 sleeping rooms per night (peak rooms) over a specific set or range of dates.

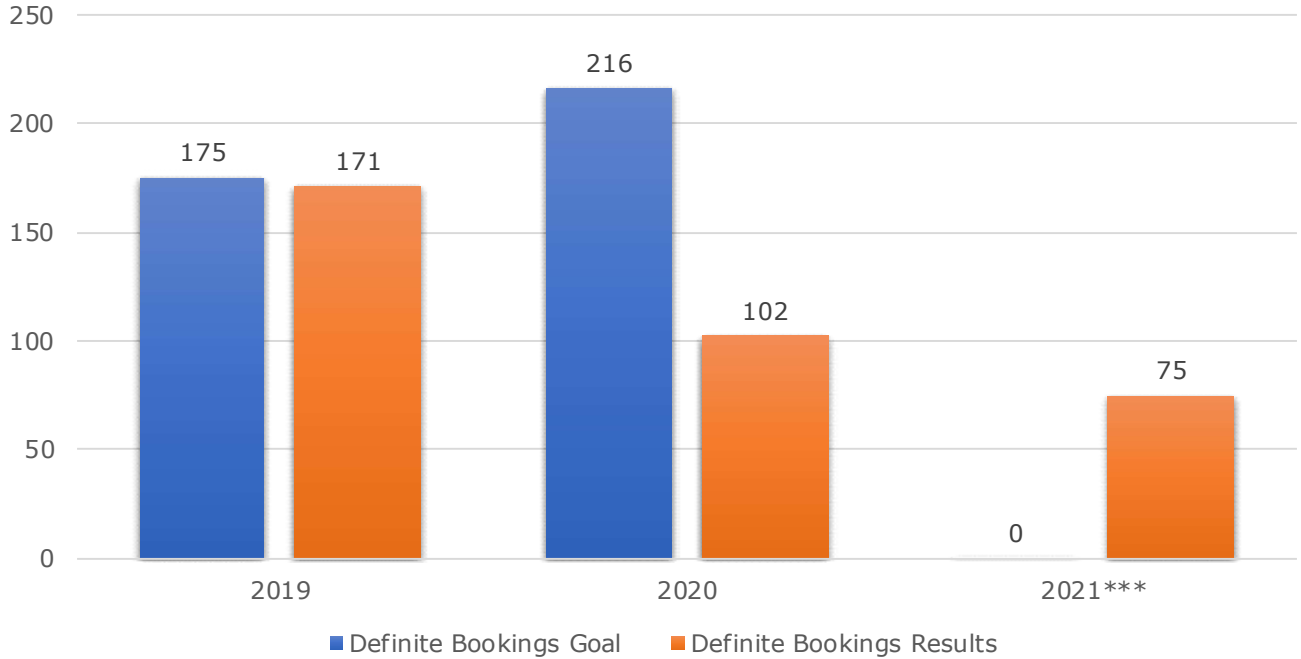


Source: Auditor analysis of Visit Aurora's profit and loss statements and sales reports for scope period.

Notes: ***Through the end of September 2021

Definite booking: A future event contracted in writing by the event organization with the hotel.

Definite Bookings



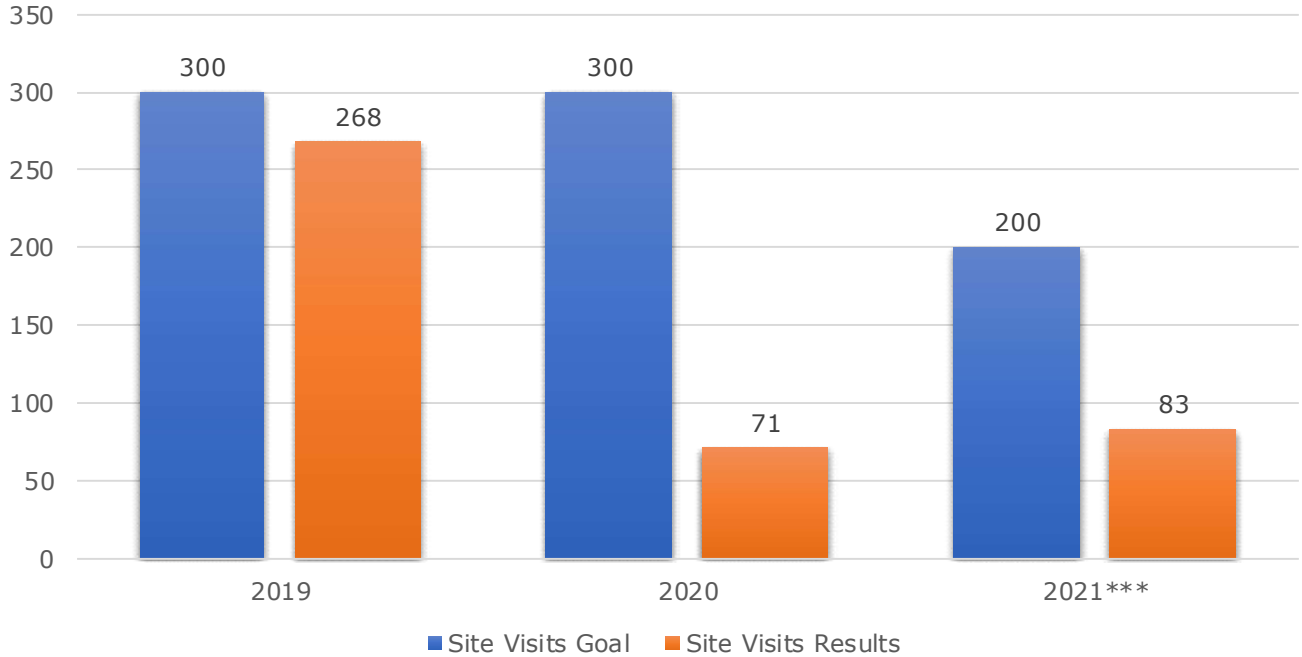
Source: Auditor analysis of Visit Aurora's profit and loss statements and sales reports for scope period.

Notes: (1) ***Through the end of September 2021

(2) There was no goal set for 2021

Site visits: Familiarizes travel and event coordinator professionals with the offerings of a destination.

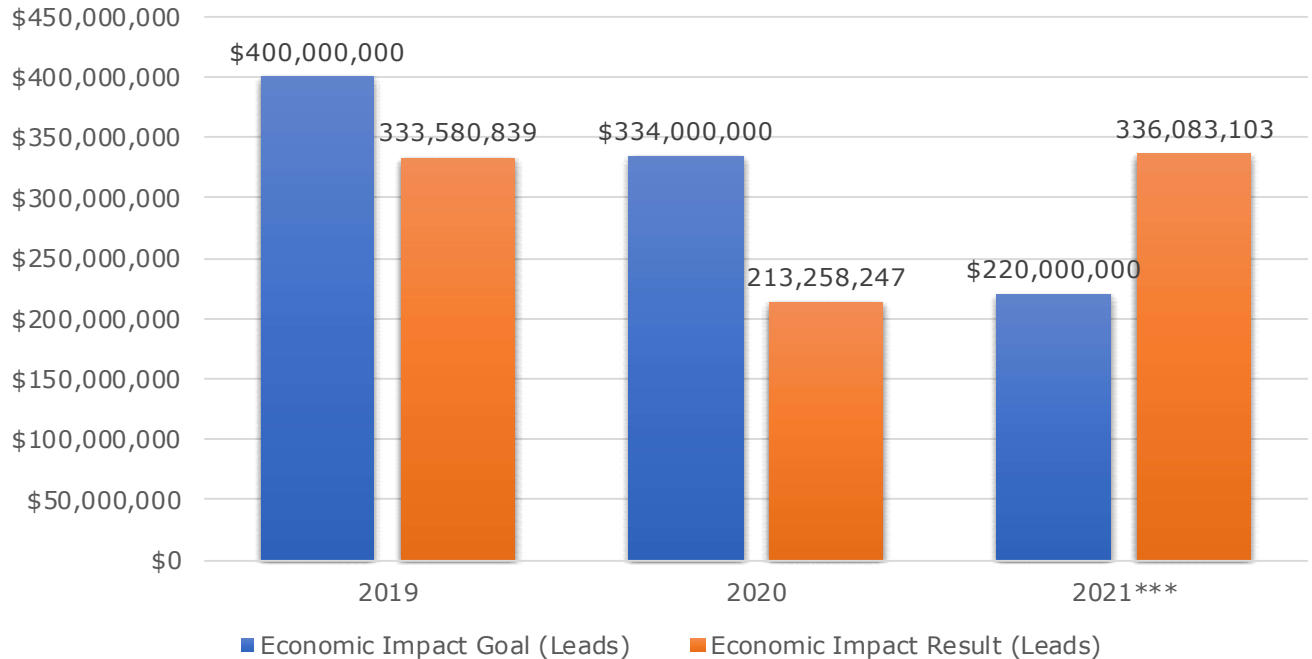
Site Visits



Source: Auditor analysis of Visit Aurora’s profit and loss statements and sales reports for scope period.
Notes: ***Through the end of September 2021

Economic impact of qualified leads: An estimate of average daily spending rates multiplied by potential event attendance and duration.

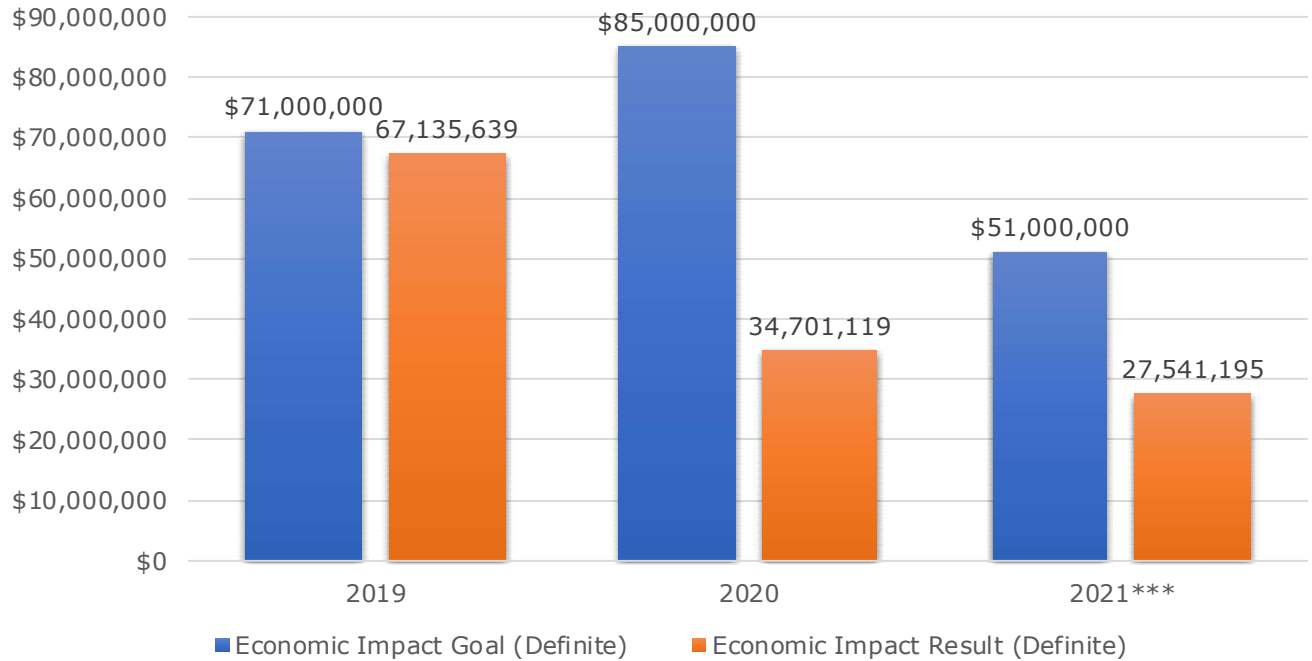
Economic Impact - Qualified Leads



Source: Auditor analysis of Visit Aurora’s profit and loss statements and sales reports for scope period.
 Notes: ***Through the end of September 2021

Economic impact of definite bookings: An estimate of average daily spending rates multiplied by contracted event attendance and duration.

Economic Impact - Definite Bookings



Source: Auditor analysis of Visit Aurora’s profit and loss statements and sales reports for scope period.
 Notes: ***Through the end of September 2021



Aurora Police Department – Property and Evidence Audit



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Auditor's Opinion

July 18, 2022

Internal Audit has completed the Aurora Police Department – Property and Evidence Audit. We conducted this engagement as part of our 2022 Annual Audit Plan.

The audit objectives were to:

- Ensure compliance with CALEA Standard 84 – Property and Evidence Control.
 - An annual audit of property and evidence, in compliance with Appendix K, is conducted by a supervisor not routinely or directly connected with control of property and evidence.
- Ensure the reliability and integrity of internal controls that ensure the chain of custody for property and evidence is not broken.

Internal controls consist of all the measures taken by management to:

- Protect its resources against accidental loss, waste, fraud, and inefficiency;
- Ensure the completeness, accuracy, timeliness, and reliability of accounting and operating data
- Ensure compliance with federal, state, and local laws; regulations; and internal policies and procedures;
- Promote efficient and effective operations; and,
- Monitor the achievement of management's goals and objectives.

Internal Audit conducted the procedures for each engagement objective, as stated below. Internal Audit issued separate conclusions on each objective, as stated below.

Objective 1: Ensure compliance with CALEA Standard 84 – Property and Evidence Control.

- Internal Audit tested a sample of items from the inventory system and items held in storage. The testing ensured that items were properly submitted, documented, packaged, stored, moved, secured, purged, and disposed of in accordance with the prevailing standards, directives, policies, and procedures.

Per CALEA Standard 84.1.6, (t)he annual audit should be a significant representative sampling of property including high risk items (defined as money, precious metals, jewelry, firearms, and drugs.) CALEA standards (per newly issued guidance) require a two-tailed random sampling method to be applied to high risk items. If the agency has 100 or more high risk items, then the annual audit should review a representative sample of 100 risk items (Appendix K).

It is our opinion, based upon the results of our engagement procedures, that the City of Aurora Police Department Business Services Division – Property and Evidence Unit has complied with CALEA standard 84.1.6 and Appendix K.

Objective 2: Ensure the reliability and integrity of internal controls that ensure the chain of custody for property and evidence is not broken.

- Internal Audit obtained, reviewed, and evaluated CALEA Property and Evidence Standards, City of Aurora Police Policies and Procedure Directives and Manuals, and other materials related to best practices in property and evidence management.
- We documented the chain of custody process to ensure that sufficient internal controls are present to deter fraud, misuse, and abuse.
- We observed the state of the physical facilities and the practices of the property and evidence staff to ensure compliance with stated policies and procedures.

It is our opinion, based upon the results of our engagement procedures, that controls are operating effectively, ensuring the chain of custody for property and evidence is intact.

P&E continues to operate efficiently and effectively. The improvements to the facilities at headquarters and the addition of the incinerator in 2021 have increased operational effectiveness and efficiency.

We have detailed our issues and recommendations in the Issue Details section of this report.

Wayne C. Sommer, CPA, CGMA
Internal Audit Manager

Audit Profile

Audit Team

Wayne Sommer, CPA, CGMA – Manager
Sheree VanBuren, CIA – Supervising Auditor
Laiba Saqib, MPAcc – Lead Auditor

Background

Internal Audit conducts this annual engagement to review controls that ensure the chain of custody is unbroken. It is a requirement for the Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation. As of March 24th, 2022, Aurora Police Department is no longer accredited by CALEA.

Scope

The scope of our work covered January 1 - December 31, 2021.

Milestone Reports

Milestone 1 Entrance Conference Memo Letter
Milestone 2 Client Evaluation
Milestone 3 Process Controls and Efficiency
Milestone 4 Risks
Fieldwork

Issued Date

February 10, 2022
July 18, 2022
July 18, 2022
July 18, 2022
July 18, 2022

Appendix A – Additional Engagement Details

In accordance with CALEA sampling standards, we employed a two-tailed random sampling method. Appendix K, "Sample Size Determination for Annual Property and Evidence Audits", states that "if the agency has 100 or more high-risk items, then the annual audit should review a representative sample of 100 high risk-items".

For 2021, the Property and Evidence Unit had 31,523 items classified as high-risk. Using our audit software, we randomly selected 100 high-risk and 23 non-high-risk items from Versadex (inventory system) for our testing. During the testing, we randomly selected an additional 120 high-risk and 23 non-high-risk items from Property and Evidence storage areas. This method led to Internal Audit testing a grand total of 200 high-risk and 46 non-high-risk items.

Although there is no CALEA requirement to audit non-high-risk inventory, Internal Audit includes an additional sample of non-high-risk articles as a part of our testwork to ensure that the chain of custody is intact regardless of property type. These items would not affect the Unit's appendix K compliance.

In the two-tailed test of high-risk items, an error rate exceeding 4% would require a 100% inventory on all high-risk items and additional sampling of other items.

The two conditions we tested for were:

1. Items in the system are also physically in inventory; and,
2. Items on the inventory shelves are accurately reflected in the system, including data adjustments we discover as part of our test work.

For purposes of our test work, an exception was any item in our sample which could not be located on the inventory shelves within the fieldwork period or any item physically located on the inventory shelves but not accurately reflected in Versadex. Additionally, errors were determined as such to reflect that the system should be updated, either due to clerical or typing errors, lab corrections, or quality control issues. Errors do not count against the 4% error rate.

We pulled a sample of items for testing condition (1) above; while testing an item for condition (1) we randomly selected a corresponding physical item from the inventory location and traced it back into the system.

2021 Inventory Data:

Item Type	Number of Items in Versadex
Articles	360,560
Securities**	3,535
Bikes	72
Alcohol	119
Miscellaneous	5
Jewelry**	2,349
Firearms**	4,346
Drugs**	21,293
Total Property	392,279
High-Risk Property**	31,523

**Classified as high-risk items.

2021 Error Rate Calculation:

# of High-risk items tested	200
# of Acceptable Exceptions (4%)	8
# of Exceptions found in testing	3
Exceptions below acceptable rate. Test passes.	

Internal Audit identified three exceptions during the inventory procedures for high-risk property. However, the exceptions are below the acceptable error rate, therefore, we conclude that:

- the chain of custody is intact, and
- the Property and Evidence Unit complies with CALEA Standard 84.

Internal Audit also identified one exception for non high-risk property; however, this does not affect the CALEA requirements.

Internal Audit provided Property and Evidence Management with recommendations relating to the controls over checked out property and inaccessible property locations.

Police Internal Audit Report



Crisis Response Team Audit



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Auditor's Conclusion

June 30, 2022

Internal Audit has completed the Crisis Response Team Program Review. We conducted this engagement as part of our 2021 Annual Police Audit Plan.

The audit objectives were to:

- Determine if the Crisis Response Team (CRT) is effectively receiving and responding to incidents involving people with mental health or other specialized needs.
- Evaluate if resources staffing CRT are adequate to respond to mental health calls.

To these ends, Internal Audit:

- Interviewed police personnel,
- Reviewed APD policies and standards,
- Reviewed leading practices,
- Reviewed CRT processes, and
- Applied other methods as needed.

Based on the results of our engagement procedures, additional data is needed to determine the effectiveness of receiving and responding to incidents and the adequacy of CRT staffing resources. We have identified issues and made recommendations in the Issue Details section of this report. We want to acknowledge the cooperation and assistance of the Crisis Response Team Sgt., Program Manager, and CRT team members during this engagement.

Wayne Sommer

Wayne C. Sommer, CPA, CGMA
Internal Audit Manager

Audit Profile

Audit Team

Wayne Sommer, CPA, CGMA – Internal Audit Manager

Michelle Crawford, M.Acct, CIA, CFE, CRMA – Police Auditor

Background

The Crisis Response Team (CRT) is a collaborative effort between Aurora Police Department and the Aurora Mental Health Center (AuMHC) with a mission to provide trauma-informed, compassionate care to individuals experiencing a mental health crisis. This co-responder model helps to prevent unnecessary incarceration/hospitalization and helps to reduce the amount of Patrol officer resources spent on mental health situations.

When calls for service involve a person experiencing a mental health crisis, it is critical that the police interaction remain positive and follow department policies and procedures.

The Aurora Police Department has additional resources for crisis response, including patrol officers trained in Crisis Intervention (CIT) and the Aurora Mobile Response Team (AMRT.) The AMRT is composed of one paramedic and one clinician who respond to low-level calls pertaining to someone in crisis. We documented an example of how these three approaches work in the Appendix.

Scope

Our scope of work covered Crisis Response Team policies in place as of October 2021 and practices in place through January 2022. ¹

¹ The original audit scope was January 1, 2020 through the end of test work. Due to data limitations, we revised the scope to focus on current practices.

City Manager Response

During the preparation of the 2021 Budget a pilot program to create a non-police based behavioral health response program was proposed. There were several reasons for the proposal and ultimate Council approval of the program. One reason was the challenges faced by the partially grant funded Crisis Response Team (CRT) program already operating in the Police Department. As we launched what became known as the Aurora Mobile Response Team (AMRT) with a paramedic and clinician in September of 2021, we were also in discussion about the 2022 audit plan for the Police Auditor.

Some of the concerns about the CRT program that led to requesting the audit have been confirmed. The informal arrangement between Police and Aurora Mental Health Center, provider of clinicians for the program, doesn't provide for accountability by either party or reliability of the service. Failure by both parties to identify any metrics contribute to the lack of accountability and hampers any measure of effectiveness and future planning for program improvements. We have also not made progress among Aurora Mental Health Center, Police and our 911 operation in better defining, tracking, and analyzing calls for service, again losing the opportunity to make improvements to the program.

I am encouraged by recent efforts made as the Program Manager of AMRT has been acting as manager of both that program and CRT. CRT has been operating without a program manager for some time which has contributed to some of the issues identified. In addition, a new Sergeant was assigned to CRT and he and the AMRT program manager have worked well together to make improvements. They have already taken advantage of recommendations made by the Police Auditor.

The CRT Audit as presented by the Police Auditor provides substantive and significant recommendations that when implemented will help the CRT program better serve Aurorans who experience, or show signs of, behavioral distress. Improvements to the CRT program will have the added benefit of better working with AMRT, police officers on the street and Aurora Fire Rescue. We must commit to these improvements in order to best serve some of our most vulnerable population.

James Twombly
Aurora City Manager

Issue Details

Receipt of Incidents

To determine if the Crisis Response Team (CRT) effectively received incidents of persons in crisis, we worked with the CRT and Aurora911 to review the current processes. Unfortunately, the City lacks formal procedures for handling calls for persons in crisis and dispatching CRT and CIT (Crisis Intervention Team) trained officers. As a result, we could not determine the effectiveness of the receipt of incidents. Our recommendation to address this is below in ISS.1.

ISS.1 - Aurora911

Aurora911 does not follow all leading practices for handling calls for people in crisis.

If Aurora911 receives a call requesting a CIT officer or the Crisis Response Team, they will air that request over the radio while dispatching a patrol unit. Aurora911 does not dispatch CIT officers or the CRT to calls.

Training

Per CIT International, "A core element of CIT is training emergency communications to ensure that call-taking and dispatch are aligned with the goals of CIT. All emergency communicators have several responsibilities in an agency with a CIT program."² The Justice Center and the Bureau of Justice Assistance created a checklist for agencies to determine how their policies and practices align with the elements of a successful Police-Mental Health Collaboration Program (PMHC).

The following training areas are leading practices for call-taking and dispatch:

- Training on the structure and goals of the PMHC program,
- Procedures for receiving and dispatching calls involving people with a mental health crisis,
- Gathering information from a caller, determining whether a mental health crisis might be occurring, and appropriate questions to ask callers,
- Beginning to de-escalate callers and situations,
- If applicable, transferring a call to a crisis line or warm line,
- Identifying and dispatching appropriately trained CIT officers, and
- Communicating with mental health services or the CIT officer all the available information about the mental health crisis.

Aurora911 does not have protocols to determine whether a mental health crisis is occurring or how to handle those calls. Currently, a crisis line is not in use. There is a need for formal training for Aurora911 to align procedures with crisis response leading practices.

² Crisis Intervention Team (CIT) International: *Crisis Intervention Team Programs: A best practice guide for transforming community responses to Mental Health Crises*

Receiving calls

CIT International identified common issues to address within CIT Programs:

Call-taking and dispatch. The policy should describe the call-taker's role in gathering mental health information from callers and transferring calls to crisis lines, if appropriate.

Procedures in case a CIT officer is not available for a crisis event. The policy should guide dispatchers in case all CIT officers are responding to calls. Many agencies choose to dispatch a supervisor or cast a wider call for CIT officers outside the district where the call for service originated.³

Recommendation

We recommend Aurora911 follow leading practices including,

- Developing training for employees handling mental health crisis calls,
- Developing procedures for identifying and handling mental health crisis calls,
- Working with the Crisis Response Team to develop procedures for dispatching CRT and CIT officers as appropriate, and
- Evaluating the use of a crisis line.

Management Response

Aurora911 response:

Training: Aurora911 fully supports the continued and specialized development of our professionals' abilities to understand and navigate mental health related calls and additionally, emergency calls requiring varying degrees of de-escalation techniques. We are committed to ensuring all team members are equipped with the ability to do so. De-escalation does much more than increase a caller's cooperation and state of calm; the ability to de-escalate significantly benefits the overall mental and emotional resiliency of the 911 Professional. In 2021, we initiated a plan to introduce CIT certification training for all members. When we became aware of the work of Human Resources to provide the NERPSC resource to Aurora public safety agencies, we made the decision to pend training until the resource was formalized in Aurora (CIT training is included through NERPSC at no additional charge). Our intent is to include this training into our basic training process and promote career enrichment through continuing education beyond the initial certification. As we continue to grow our Professional Development Team, our capacity for enhancing continuing education will continue to expand and include more specialized areas of skill development for all members of our team.

Once the NERPSC is available to Aurora911 in 2022, we will begin the process of training all personnel at the baseline and explore enhancement training on an ongoing basis.

³ Ibid.

Crisis Line: Aurora911 is in the initial phase of introducing a Nurse Triage Line for low acuity medical calls through a grant provided by DHSEM. However, this resource is for medical calls and is not a crisis line. We currently offer crisis line contact information for any caller who requests it, but do not warm transfer the caller. It is reasonable to introduce the use of a mental health crisis line into call triage, but before this can occur, the issue of inadequate protocol for event categorization must first be addressed for police (see next response). In the interim, Aurora911 will explore the introduction of crisis line protocol for first party callers who are solely calling to report their own mental health crisis when no other crime, threat to self or others, or medical emergency is being reported.

Protocol for call triage and resource deployment: The ability of Aurora911 to triage and properly respond to mental health related calls rests largely on the ability to create standardized, consistent call intake protocols. Currently, Aurora911 Professionals utilize Emergency Medical Dispatch (EMD) and Emergency Fire Dispatch (EFD) protocols through ProQA, under the International Academies of Emergency Dispatch (IAED). The department previously utilized Emergency Police Dispatch (EPD) protocols, but discontinued the program in 2019, due to pushback from police responders.

Since my arrival as Director in 2020, I have actively sought to understand what occurred with EPD, and why it was discontinued. Through my assessment, I have concluded that the APD's resistance to EPD was not related to a flawed protocol system, but to an ineffective implementation and change management process. The protocol system by itself is not arbitrary or limiting. To the contrary, it provides the police organization the authority and latitude to identify response plans, thresholds, priorities; all of which are identified in this audit as missing or inadequate, but greatly needed. It also provides the call taker with a consistent and standardized framework for assessing calls and identifying a determinant code which prescribes a response plan. This process is crucial when there are a variety of responses available. Unfortunately, the time and energy investment needed to properly set up, test and deploy EPD in Aurora did not occur. On November 16, 2016, all three protocols were launched in Aurora simultaneously, which is not a best practice. The result was frustration and resistance, which went largely unaddressed through reassessment, revision, and retesting. In the absence of effective change management processes, officer resistance increased in volume and became the justification to eliminate the EPD program.

By discontinuing EPD protocol, and by reducing the number of event types and priority levels available to a call taker, calls for service have been generalized and lumped into broad categories which afford no specific framework to launch alternative resources, beyond guidance toward AMRT referral. Aurora911 is tasked with the responsibility of building and maintaining a homegrown police protocol, which operates separately from ProQA. Not only does this practice create inconsistency and segregation of process for call takers, but it also greatly increases exposure to liability for Aurora911, APD and the City of Aurora. Consistency and standardization serve as a foundation for success in a 911 center fielding well over a half-million calls annually.

The current system for assessing police calls is not adequate to incorporate alternative responses in the long term, nor does it provide the granularity required for capturing meaningful data for how various resources are utilized in Aurora.

Aurora911 recommends reintroduction and implementation of EPD protocol and is invested in the necessary work to reintroduce the formalized protocol system which will adequately address the complexities of police calls and provides the framework necessary for call takers to consistently identify the correct resource for every call (crisis line, CIT, CRT, AMRT, or APD). As the continuum of response continues to expand, so too can the protocol system through thresholds and recommendations identified by key stakeholders. In addition to the reimplementation of EPD protocol, steps must be taken to increase the number of identified event types, CAD status and activity codes, response plans and priority levels to more readily identify, track and report responses beyond an officer. This must be done through a collective effort of all involved stakeholders and have endorsement and active participation by department leadership to ensure an effective change management process.

Because the city is in the process of transitioning to a new CAD system in September 2022, we recommend this change process occur after the conclusion of this transition, so as not to overwhelm staff. In the interim, stakeholders can work collaboratively to prepare for another round of change management.

APD Crisis Response Team response: CRT agrees to work in collaboration with dispatch to:

- Assist with the development of protocols as needed for dispatching, and
- Assist with developing protocols for warm transfers to the Colorado Crisis Line.

Targeted Implementation Dates:

Training: July 2023

Procedures and protocols: December 31, 2023

Crisis Line: December 31, 2023

Issue Owner: Aurora911 Director

Issue Final Approver: Jason Batchelor, Deputy City Manager

Response to Incidents

We evaluated available data to determine if CRT effectively responded to incidents involving persons in crisis. The City does not have the necessary data points to establish a population for only calls involving persons in crisis or responses to calls that involve a mental health crisis. As a result, we cannot determine if the response to incidents of persons in crisis is adequate. We identified areas of improvement related to data collection and its use below in ISS.2 and ISS.3.

ISS.2 - Mental health calls for service

There is no citywide data available that shows how many mental health calls for service were received or responded to. The current Computer-Aided Dispatch (CAD) system does not have a category code for mental health calls.

As a result, mental health related calls for service include multiple categories. While officers can use a mental health crisis category as a final category, they do not consistently use it. Also, there is no department guidance or training on the use of the mental health category.

CIT International and the Bureau of Justice Assistance (BJA) recommend using a dispatch code to designate mental health calls for service. The policy should describe the requirement to code calls appropriately as mental health crisis calls and dispatch a CIT or CRT officer when indicated. Coding the calls in the dispatch system as a mental health call allows reporting data about mental health-related calls.

Without a verifiably complete population of calls for service involving persons in crisis, it is not possible to test for the effectiveness of the response to persons in crisis incidents.

We randomly selected one week of calls for service to understand what data existed for *persons in crisis* calls. The random selection was not a statistical sample, and the information cannot be extrapolated across all calls for service. We used our professional judgment to remove specific call categories to narrow the population of calls for our review. For the remaining population, approximately 1,800 calls for service, we reviewed call remarks and identified 117 calls with a *person in crisis* to which CRT could have responded.

The categorization for call types we reviewed varied across multiple categories. While some officers used the mental health crisis final category, others did not. There is no formal guidance or training on documenting crisis calls, including documentation when other factors, such as criminal activity occurred. We created a pivot table showing the various CAD and final case type categorizations used in the appendix.

The new CAD system may have additional capabilities, including creating a mental health crisis clearance code that officers could use. Officers would use the clearance code as a subcategory indicating the call included someone in crisis while allowing officers to document the primary reason for the call as the final category.

Improved tracking of mental health related calls will help improve the deployment of crisis response resources, including the Aurora Mobile Response Team.

The Justice Center and the BJA also recommend that the CAD system be capable of flagging:

- Repeat addresses associated with mental health calls for service,
- People with mental illnesses who are repeatedly in contact with law enforcement, and
- People who pose a verifiable threat to officers.

The CAD system includes these features, and they are currently in use.

Recommendation

We recommend Aurora Police Department work with Information Technology and Aurora911 to identify and implement the most efficient and effective methods to track mental health calls for service. We also recommend that APD use the mental health calls for service data to ensure the appropriate deployment of resources to *persons in crisis*.

Management Response

APD Crisis Response Team response: CRT agrees to work in collaboration with Aurora911 to assist with appropriately coding calls for service.

Aurora911 response: **Categorization and data tracking of mental health related calls** – As mentioned in Aurora911’s response to ISS.2, APD’s 2019 discontinuation of EPD protocol and subsequent reduction of event types into fewer, generalized event categories has resulted in a significantly ineffective method of identifying, capturing, and reporting public safety activity involving mental health related calls. We fully support the migration to more robust event types, and the addition of additional CAD codes to further identify action taken in the course of a call. Most mental health calls are not initially reported to 911 as mental health related. Instead, they are often reported by a second party witness as suspicious activity, a disturbance, or another potential crime based on the behavior of the subject. Additional event types should be created when enough information is available to more appropriately categorize a call as mental health. However, a single category is insufficient to use for all mental health calls. While some calls may be exclusively a mental health call, there are also events where a crime or medical emergency has occurred with a mental health element. As programs such as AMRT and CRT become more complex, it will be necessary for us to adequately capture calls which are referred to and from these resources, so that we better understand the full extent of how they are utilized. We must also capture data which encapsulates the referral path and final disposition of the call. This can be achieved through appropriate CAD status and disposition codes, which document action taken versus a NIBRS crime code, which only identifies a crime category. Combining a formal EPD protocol system with a robust, adaptable method of documenting events in CAD will not only more accurately deploy the most appropriate resource for every situation but will also provide more accurate and comprehensive data that will allow us to properly meet the needs of the community with the correct resources.

Targeted Implementation Date: June 30, 2023

Issue Owner: Crisis Response Team Sgt.

Issue Final Approver: Division Chief of Metro Operations

ISS.3 - Data collection and analysis

APD should expand its collection of data points.

The Crisis Response Team collects data related to contacts using a monthly tracking spreadsheet.

We randomly selected one month of the tracking spreadsheet and compared it to calls for service information and body-worn camera footage, the tracking spreadsheet documented all associated contacts involving persons in crisis.

CIT International, the Justice Center and the Bureau of Justice Assistance have identified data points for workload, performance, and outcome measures. Below are the leading practice data points and whether they are collected.

Data Point	Currently collected	Comments
Number of mental health calls for service	No	See ISS. 2.
Repeat mental health calls for service to the same address	Partially	CRT tracks contacts but did not identify repeat individuals at the beginning of our audit. However, they have begun to develop methods to track repeat individuals.
Number of 911 calls transferred to a crisis line	No	See ISS. 1.
Number of mental health calls to which a CIT officer is available to respond	No	Not tracked.
Injuries during mental health calls (to the officer, person in crisis, or bystanders)	Partially	Use of force injuries documented, no other injury categories listed on the spreadsheet.
Disposition of calls	Yes	Tracked in the CRT spreadsheet.
Use of Force	Yes	Tracked in the CRT spreadsheet.
Arrests of people with mental illnesses	Partially	Tracked for CRT calls within the spreadsheet.
Time officers wait in emergency rooms before transferring custody	Partially	Officer length of contact tracked in the CRT spreadsheet.

The spreadsheet collects multiple other data sets, including demographic information, if CRT facilitated the return of law enforcement to service, and if formal action was diverted due to CRT. The spreadsheet does not identify whether the contact involved an individual officer or the co-responder team. In addition, due to clinician staffing, not all contacts will involve a co-responder team.

Expanding the data points collected can help to provide a more comprehensive picture of the crisis response system and can assist in directing deployment of resources.

Recommendation

We recommend CRT track the additional data points identified.

Management Response

CRT agrees and is currently in the process of updating contact spreadsheet to reflect recommendations listed for data collection and analysis in accordance with best practices.

Targeted Implementation Date: June 30, 2023

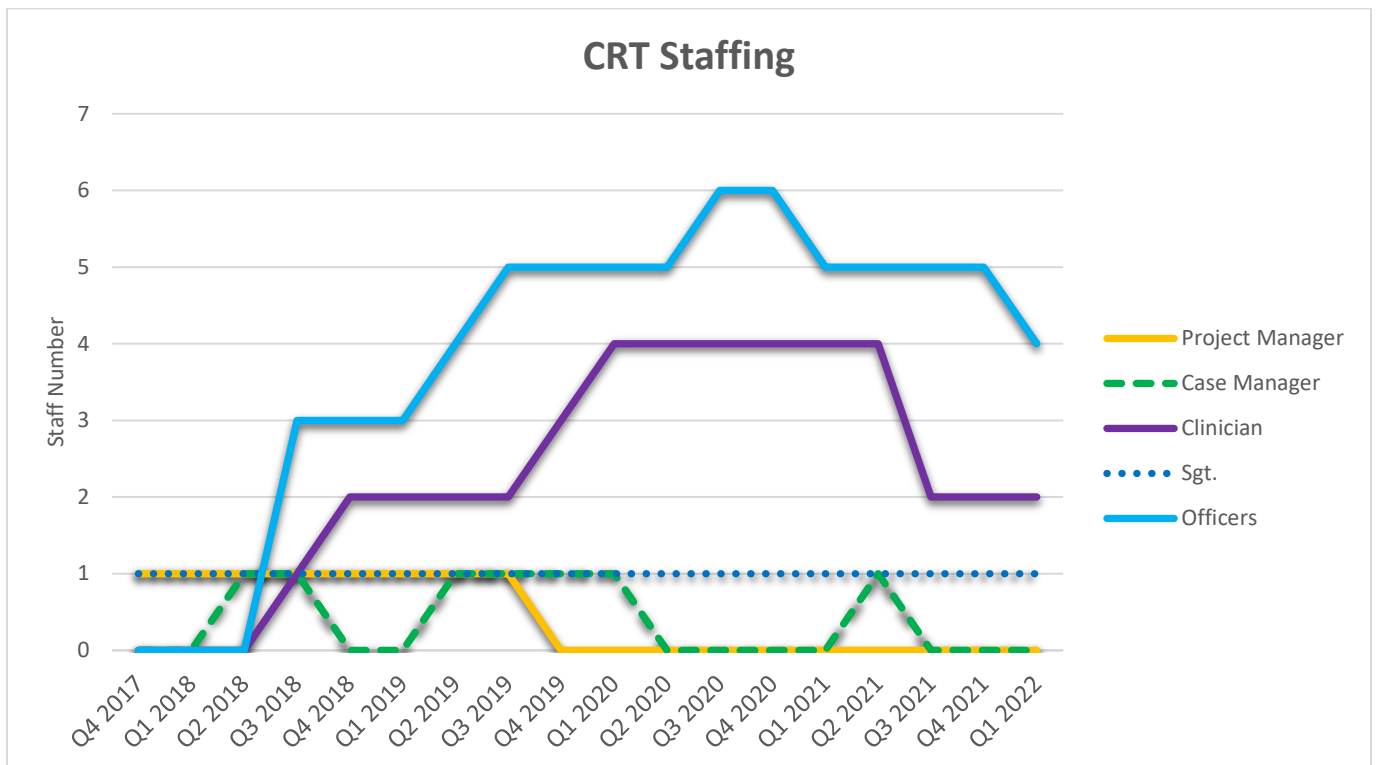
Issue Owner: Crisis Response Team Sgt. and CRT Program Manager

Issue Final Approver: Division Chief of Metro Operations

ISS.4 – Staffing

The Crisis Response Team program manager, case manager, and clinician positions have not been consistently staffed throughout the program. Aurora Mental Health Center (AuMHC) is responsible for providing staffing for the clinicians and case manager. We could not locate any written requirements for the AuMHC staffing levels. The grant agreement only included a dollar amount for personnel; it did not specify the number or type of personnel. We could not determine the baseline staffing level of clinicians.

City personnel provided us with the quarterly staffing levels for the case manager, clinicians, program manager, Sgt., and officers. Below is a chart showing the information provided.



Clinician positions are in high demand across the state, and difficulties in hiring and retention are impacting co-responder teams across the state. We spoke with different co-responder programs in Colorado that have taken different approaches to staff their clinician positions.

➤ *Partner with a Mental or Behavioral Health Agency*

Salary: The partner agency controls pay and benefits; depending on the agency, there may be less flexibility to adjust salaries to increase hiring and retention.

Personnel management: The partner agency is responsible for managing the employees, including providing clinical oversight, supervision, support, and maintaining the mental health records. The City would not have any authority regarding the performance or supervision of the partner agency employees.

Agency records: Allows clinicians to access partner agency records when available and allows a more straightforward referral process for services at the partner agency.

Aurora currently uses this model and partners Aurora Mental Health Center. The ability to adjust salaries for co-responder clinicians varies by agency. AuMHC personnel stated while they do not have flexibility to adjust salaries, they have recently implemented shift differential pay and hazard pay.

➤ *Hire as City employees*

Salary: The City would control pay and benefits and have authority to adjust salary rates to increase hiring and retention.

Personnel Management: The City would provide direct supervision and oversight of employees. Considerations for this option include staffing to provide clinical oversight and supervision, having the proper insurance coverage for any licensing requirements, legal expertise needed, an electronic health record system, and the creation of policies.

Agency Records: Clinicians would likely lose access to AuMHC agency records.

➤ *Contract for Services*

Issue a request for proposal for providers to provide the clinicians.

Salary: This option may allow more flexibility to adjust pay and benefits, resulting in better hiring and retention rates.

Personnel Management: The provider is responsible for managing the employees, including providing clinical oversight, supervision, support, and maintaining the mental health records. The City would not have any authority regarding the performance or supervision of the partner agency employees.

Agency Records: Clinicians would likely lose access to AuMHC agency records.

According to the Center for Police Research and Policy Best Practice Guide, Assessing the Impact of Co-responder Team Programs, “The use of this response model across communities and across time has resulted in substantial variation in the implementation of co-responder team programs (see Krider et al., 2020). For example, a recent systematic review of co-responder teams identified 19 unique programs described across 26 research articles (Puntis et al., 2018). In many cases, variation in program implementation is a direct product of efforts to tailor the co-responder team to the specific needs of individual communities. However, resource constraints – including access to funding, staff, equipment, and behavioral health services – also play a role in the operationalization and implementation of the co-responder team approach (Dyer et al., 2015).”

As the grant funding ends for this program, the City needs to evaluate how it will staff the clinical positions moving forward to ensure the staffing level meets the program’s needs. Without adequate clinician and case manager staffing, the program becomes a Crisis Intervention Team program instead of a co-responder program.

Recommendation

We recommend that the City issues a Request for Information or a Request for Proposals to evaluate staffing options for clinicians and a case manager and then determine which option and partner best serves the City’s and community’s needs.

Management Response

CRT leadership recognizes the difficulties regarding the recruitment and retention of qualified clinical staff. CRT leadership is dedicated to working with the City leadership and Housing and Community Services leadership (AMRT) to evaluate available staffing options, potentially through a Request for Interest or Request for Proposals, within the Denver Metro that would be able to meet the expectations of the Crisis Response Team and any other necessary clinical staffing.

Targeted Implementation Date: December 31, 2022

Issue Owner: Crisis Response Team Sgt. and CRT Program Manager

Issue Final Approver: Division Chief of Metro Operations

ISS.5 – Memorandum of Understanding

The Aurora Police Department and Aurora Mental Health Center (AuMHC) do not have a memorandum of understanding (MOU) for the Crisis Response Program. While there is an intergovernmental agreement, the agreement is for the use of grant funds for the Crisis Response Program and does not address operational areas of the program.

The City provided a copy of an undated MOU that was never signed by Aurora Mental Health Center but was signed by the City of Aurora in January 2019. The MOU included areas that future agreements should also include:

-
- Aurora Mental Health personnel should be jointly selected for the Crisis Response Team by both APD and Aurora Mental Health Center.
 - Candidates will be screened by agencies and must pass an APD background check.
 - APD shall issue AuMHC personnel facilities access badges to enable access to APD district offices, headquarters, the Public Safety Training Center, and all associated gates.
 - AuMHC shall issue APD CRT personnel building access badges to the AuMHC walk-in clinic.
 - APD CRT personnel will sign and date the confidentiality agreement regarding the use of AuMHC building access.

CIT International and the Justice Center and the Bureau of Justice Assistance have identified areas that should be included in a Memorandum of Understanding (MOU), such as:

- Resources each organization commits,
- How law enforcement and Clinicians interact on scene,
- Coordination of follow-up for individuals,
- Roles of each organization regarding training, program monitoring, and community outreach,
- Policies and procedures governing access, exchange, release, and storage of information between the agencies, and
- Roles and responsibilities for data collection and analysis.

None of the identified areas above are addressed. CIT International's best practices include an example of an MOU. The example states that "An MOU should be developed by both parties coming together and agreeing to general protocols. A common protocol serves the community well both in terms of community safety and accessing appropriate individual services."

Without a documented MOU outlining the expectations and responsibilities of each agency, including resources and protocols, there is the potential for misunderstanding and unmet needs or services.

Recommendation

We recommend that Aurora Police Department work with the Aurora Mental Health Center to develop an MOU incorporating the areas identified as leading practices.

Management Response

CRT agrees and is currently in the process of creating an updated Memorandum of Understanding with our partner agency, AuMHC, to outline personnel obligations, facilities access, confidentiality, and other relevant scope of work in accordance with leading practices.

Targeted Implementation Date: December 31, 2022

Issue Owner: Crisis Response Team Sgt. and CRT Program Manager

Issue Final Approver: Division Chief of Metro Operations

ISS.6 - Follow leading practices

Aurora Police Department (APD) lacks strong policies governing interactions with individuals with mental health disorders, procedures for crisis intervention trained (CIT) officers, and procedures for the Crisis Response Team (CRT.)

APD created the CRT in 2018, while APD drafted standard operating procedures (SOPs) in 2021; as of December 2021, no SOPs were in effect. As a result, the only guidance for crisis response is a directive on dealing with persons with mental health disorders, last updated April 2019.

We used the following abbreviations throughout this section:

- Standard Operating Procedure (SOP)
- Crisis Intervention Team (CIT)
- Crisis Response Team (CRT)
- Person in crisis (PIC)
- Police Mental Health Collaboration program (PMHC)
- International Association of Chiefs of Police (IACP)
- Policy Research Inc. (PRI)
- Lieutenant (Lt.)
- Sergeant (Sgt.)

Leading practices referenced

Crisis Intervention Team (CIT) International:⁴ *Crisis Intervention Team Programs: A best practice guide for transforming community responses to Mental Health Crises* Published August 2019

International Association of Chiefs of Police⁵: *Responding to Persons Experiencing a Mental Health Crisis* Published August 2018

Policy Research Inc. and National League of Cities⁶: *Responding to individuals in behavioral crisis via co-responder models: Role of cities, counties, law enforcement, and providers.* Published January 2020

Justice Center and Bureau of Justice Assistance⁷: *Police Mental Health Collaboration Programs, a checklist for law enforcement program managers.*

⁴ CIT International leading organization for Crisis Intervention Team training and certification.

⁵ IACP is the world's largest professional association for police leaders

⁶ Policy Research Inc. is a not-for-profit whose work revolves around behavioral services research and technical assistance. National League of Cities is comprised of city leaders focused on improving the quality of life for their constituents.

⁷The Council of State Governments Justice Center is a national nonprofit organization that uses its members with policy and research expertise to develop strategies that increase public safety and strengthen communities. Bureau of Justice Center is a federal program that provides leadership and services in grant administration and criminal justice policy development to support strategies to achieve safer communities.

We compiled leading practices by area and identified whether APD incorporates those practices into its policies. Below is a summary followed by the detailed practices and policies.

Meets leading practice	Partially meets	Does not meet
CIT Coordinator	Terminology	CRT Policies
Leads on calls	Program goals	Performance measures
Interviews or interrogations	Training	Resources
	Assessing the call	Officer selection
	Emergency hold	Calls for service
	Alternatives	Actions
	Transport	Restraints
	After action documentation	Transfer of Care

Crisis Response Team Policies

The Crisis Response Team lacks policies and procedures for its operations. Leading practices recommend jointly developed written policies and procedures outlining roles, responsibilities of the law enforcement agency and health agency, staffing, training, information sharing, and work standards.

Staffing

A leading practice is co-response teams have 24/7 availability or at least coverage during peak calls. Policies do not address staffing for the co-responder teams.

Data collection

The Justice Center recommends identifying which personnel is responsible for collecting and analyzing program data. The draft CRT SOPs reference the CIT data collection sheet. Still, they do not recognize who is responsible for collecting and analyzing programmatic data, specifically for the co-responder program.

Information Sharing

The Justice Center recommends that protocols govern:

- the exchange of information between law enforcement personnel and mental health program partners,
- information to be shared,
- circumstances for sharing, and
- the process for sharing.

The Justice Center also recommends sharing progress reports regularly with the agency chief executive, other agency designees, and key staff from partner organizations. Sharing information and progress reports should also include other city programs, such as the Aurora Mobile Response Team and the Aurora Fire Rescue Community Health Program.

There are no CRT SOPs, and the draft SOPs did not address the leading practices identified.

Terminology

The inclusion of a glossary of terms in policy allows crisis response teams to become familiar with common words and standard definitions. Words to define are mental health crisis, mental illness, and terminology that mental health clinicians and officers on crisis response teams frequently use.

APD should work with their mental health partners to ensure they use appropriate language and do not use terms that may be considered offensive, such as *deranged* or *disturbed*. We did not see either of these terms used during our policy review. Still, we believe it is essential to review terminology periodically.

Directive 6.13 defines some words, but not words that would be used frequently by APD or mental health clinicians. This partially addresses leading practices.

Program goals

APD should expand program goals for Crisis Intervention Trained officers and the Crisis Response Team to include leading practices.

The Goals of a CIT Program per CIT International are:

1. To improve safety during law enforcement encounters with people experiencing a mental health crisis for everyone involved.
2. To increase connections to effective and timely mental health services for people in a mental health crisis.
3. To use law enforcement strategically during crisis situations—such as when there is an imminent threat to safety or a criminal concern—and increase the role of mental health professionals, peer support specialists, and other community supports.
4. To reduce the trauma that people experience during a mental health crisis and thus contribute to their long-term recovery.

Directive 8.36 states the purpose of CIT as, “CIT attempts to reduce violence, injuries, and potential litigation through the rendering of appropriate services to subjects in need of counseling or therapy. Training in CIT provides officers understanding of the impact of mental illness on individuals. Trained CIT officers learn skills to help in the verbal de-escalation of a high-risk situation involving the mentally ill. Successful intervention may lead to a reduction in the need to utilize the Criminal Justice System.” The stated purpose aligns with the first program goal from CIT International but does not address the other goals.

Per Policy Research Inc. (PRI), co-responder program goals “Can include providing clinical support on the scene, conducting screening and assessments, reviewing what is known about client history, and navigating and referring to community resources. Many co-responder models involve clinicians who provide proactive follow-up support to encourage client service and treatment engagement.”

The Justice Center also recommends written policies and procedures describing the program. The Crisis Response Team drafted SOPs; however, they do not include goals and do not adequately describe the program.

Performance Measures

Performance measures are an important tool in monitoring and measuring program success. In addition, these measures should be used to inform resource allocations, including expanding program capacity, adding staff positions, funding, training, and shifting resources.

When determining performance measures, the Justice Center recommends considering qualitative and quantitative data on program operations and goals and perceptions of officers, behavioral health professionals, and community members. The Justice Center also recommends performance management meetings between program staff and patrol supervisors.

Policy and procedures do not address any performance measures. The CRT currently tracks program statistics including the number of diversions.

CIT Coordinator

A leading practice from CIT International is to assign a CIT coordinator who runs the program and serves as a liaison. Directive 8.36.5 defines the CIT coordinator's responsibilities and states that the Technical Services Bureau Captain assigns the duties, adequately incorporating this leading practice.

Resources

Leading practices from CIT International and CALEA recommend the policy describes for officers any available resources and addresses procedures for accessing those resources. The Bureau of Justice Assistance (BJA) and the Justice Center recommend that as part of designing the program, stakeholders' catalog:

- available resources in the community,
- criteria or restrictions in accessing them,
- capacity, and
- availability.

Policies and procedures do not address resources.

Training

Leading practices address aspects of training, including types and frequency. Below is a summary of training-related leading practices.

Crisis Intervention Training

CIT International recommends recruiting and training officers until there are enough CIT officers to provide coverage for all districts and patrol shifts, 365 days a year. This may come out to 20 or 25 percent of officers in large agencies. IACP One Mind Campaign recommends that at least 20% of the sworn force of the police agency be CIT trained and operational.

Leading practices for CIT training include significant community involvement, scenarios, and training evaluations. In addition, CIT International identifies specific training topics such as mental health, community support and resources, and de-escalation.

Continuing education is a core element of CIT. It enables officers to keep their skills current, focus on advanced topics, and receive reminders of their role as CIT officers. It also serves as reinforcement for CIT officers regarding their skills and identity as CIT officers.

According to CIT International,

"Mandatory CIT Training Can Damage Your Program. Some poorly performing CIT officers might seem like a small price for a better-trained force overall, but a CIT-trained officer who does not believe in the mission of CIT is a liability. Forced to take on the role, reluctant officers might act with indifference or even cruelty towards a person with mental illness. A few officers who create hostility during the training week can sour the experience for other officers, as well as that of the mental health professionals, individuals with mental illness, and family members who help teach the course.

With mandatory training, any officer misconduct towards a person with mental illness undermines your entire CIT program because community members see a CIT-trained officer who is behaving badly and may assume that the program is a failure. Researchers looked at officers' knowledge, skills, attitudes, self-confidence in dealing with crisis situations, use of de-escalation, and use of force—and found that volunteers performed better across the board. Department of Justice investigations of law enforcement agencies in Portland, Oregon, and Cleveland, Ohio specifically cited the shift to a train-all approach as the beginning of the end of CIT programs."

Policy and procedures do not address CIT training. Policies also do not address the additional training for officers assigned to the Crisis Response Team.

All Officers

CIT International recommends mental health training for all officers to help recognize a mental health crisis, call for a CIT officer, and keep the scene safe. The IACP recommends Mental Health First Aid training department wide. The Justice Center recommends mental health training at the recruit, in-service, and specialized training levels that is responsive to the needs of the community and demands for service. In addition, CALEA standards used for accreditation require training to include access to the court system and applicable case law.

Officers, deputies, and supervisors who respond to calls for service involving people with mental illnesses should receive training to prepare for these encounters, including de-escalation training.

The IACP recommends providing mental health training in academies and routinely implementing updated training in department roll calls with a focus on responding effectively to persons affected by mental illness as a core responsibility of all police officers.

Directive 6.13.5 states that Department members will receive initial training on dealing with mental health disorders during the basic academy for sworn members. Non-sworn members receive the training as part of orientation/probation. All members who encounter the public receive annual refresher training. This policy addresses leading practices but does not identify the types of training provided.

Leadership

A leading practice is for agency leadership to receive education and training on the police role in responding to people with mental illness, proven approaches, and skills required for an effective program.

Co-Responder training

Leading practices recommend educating behavioral health staff in law enforcement's unique working conditions and demands. Mental health professionals who work within the PMHC program receive training or hands-on experience on topics including:

- Law enforcement policies and procedures,
- Participating in an officer ride-along,
- Observing 911 call-taking and dispatching functions, and
- Observing booking and jail intake procedures.

A leading practice is also to ensure quality staff training for behavioral health personnel and law enforcement, including CIT, mental illness, information sharing, special populations, use of force, naloxone administration, and team building. Policy and procedures do not address the co-responder training.

Frequency of training

Training should be reviewed and or updated annually. Directive 6.13.5 states that all members who encounter the public receive annual refresher training; however, policy and procedures do not address all types of training and how often the training is reviewed or updated.

Officer selection

CIT International recommends that CIT officers be chosen for their suitability to become specialists in responding to mental health crises. Per CIT International, "Training officers who do not have the specific interest, personal motivation, or skills to be CIT officers is not encouraged. It is more important that the officers trained have self-selected and volunteered to be CIT officers."

CIT International recommends a minimum of two years of service as a patrol officer. They recommend using a written application (including describing their interest in CIT), an interview explaining why they want to be a CIT officer,

and a supervisor recommendation. The selection review should include their service record and a review of their disciplinary record.

Directive 8.36.5 states that the CIT coordinator will select volunteer officers for CIT certification. However, this does not follow the leading practice, and the policies do not address any other elements from leading practices.

Additionally, policies and procedures do not address requirements or the process for selection of officers to serve on the Crisis Response Team.

Calls for service

The Justice Center recommends establishing under which situations or types of calls the CRT will be deployed and determining what assessments, supports, and services the team will provide.

Directive 6.13 states that when possible, one or more members of the Crisis Response Team should be assigned to handle calls involving a person in crisis because of a mental health issue. The draft CRT SOPs address responsibility for case management of persons contacted by law enforcement and steps if a call is inappropriate for the team; however, policy and procedures do not address the situations and types of calls the CRT will be deployed to or detailed assessments, supports, or services the team provides. The current policies and procedures do not adequately address leading practices.

Lead on calls

CIT International recommends policies clarify that a CIT officer is generally the lead officer on a mental health call. Describing the CIT officer's role in the policy clarifies that role for CIT officers, their fellow patrol officers, and their supervisors. The policy should clearly describe the leadership role of a CIT officer. In general, a CIT officer takes control of a mental health event either as the initial responding officer or at the request of the responding officer. In cases where the scene is safe and mental health providers are on-site, the officer can play a supporting role or go back into service to handle other calls.

Directive 8.36.2 states that once engaged; the certified member is in-charge of the intervention portion of the event until relieved by a supervisor or department negotiator. The policy addresses the leading practice; however, APD should expand the policy to clarify the role of a clinician on-site.

Assessing the call

CALEA recommends guidelines for recognizing persons suffering from mental health issues. The IACP recommends officers use indicators to assess whether a person in crisis represents a potential danger to themselves, the officer, or others. They also recommend:

- Continuing to use de-escalation techniques and communication skills to avoid escalating the situation,
- Removing any dangerous weapons from the area, and

-
- Where applicable, ensuring that the appropriate personnel have initiated the process for the petition for involuntary committal.

The Justice Center recommends these protocols for responding officers:

- Assessing whether a crime has been committed,
- Determining whether the person's behavior indicates that mental illness may be a factor,
- Ascertaining whether the person appears to present a danger to self or others, and
- Using skills to safely de-escalate situations involving someone behaving erratically or in crisis.

The IACP recommends policy address the response for when an officer determines an individual in crisis is a potential threat to themselves, officers, or others, and law enforcement intervention is required. The IACP includes 13 areas for consideration in this situation, including requesting a backup officer and seeking CIT officers or CRT assistance.

Directive 8.36.2 addresses CIT officers using appropriate tactics to protect themselves and those in crisis, including cover officers. Directive 6.13.2 includes steps taken when encountering an individual believed to be mentally ill but does not address assessing the person. Draft CRT SOP 2.3 instructs CRT officers to use active listening and de-escalation techniques to gain voluntary compliance when practical and safe. Policies do not address all components of these leading practices.

Emergency holds

CIT International recommends creating clear guidance for officers on behaviors that qualify an individual for an emergency psychiatric evaluation and guidance to describe the behavior to medical or crisis staff. In addition, the IACP recommends that officers request the assistance of crisis-trained personnel to assist in the custody and admission process and interviews or interrogations when possible.

Directive 6.13.3 details the process for a mental health hold, including a form, but does not include guidance requesting CIT or CRT assistance or guidelines on describing the behavior.

Alternatives

CALEA recommends ensuring the best treatment options are used to keep those with mental health issues out of the criminal justice system by addressing alternatives to arrest within policy. Such options could include citations, summonses, referrals, informal resolutions, and warnings. In addition, the Justice Center recommends that when no formal action is taken, officers can connect the person with a friend or family member, peer support, or treatment crisis center.

The Justice Center recommends protocols including procedures for officers to engage services of the person's current mental health provider,

a mobile crisis team, or other mental health specialists. They also recommend, when possible, providing the person in crisis and their family members with resource information.

Directive 6.13 states that when possible, one or more members of the Crisis Response Team should be assigned to handle calls involving a person in crisis because of a mental health issue. If the CRT is unavailable, CIT members or any sworn member may respond. Policy partially addresses leading practices.

Actions

The IACP recommends several courses of action for officers when responding to a person in crisis:

- Offer mental health referral information to the individual, family members, or both,
- Assist in accommodating a voluntary admission for the individual,
- Take the individual into custody and provide transportation to a mental health facility for an involuntary psychiatric evaluation, or
- Make an arrest.

While this may be in practice, the policy and procedures do not address this leading practice.

Restraints

A leading practice is for officers to be aware that the application or use of restraints may aggravate any aggression displayed by a person in crisis. Protocols should describe the use of restraints when detaining people for emergency evaluation. Policy and procedures do not address this leading practice.

Transport

A leading practice is to provide guidance on when an officer can use discretion to reduce trauma and humiliation to the transported individual; examples include allowing transport in a family car or ambulance. In addition, officers should receive guidance on the procedures for coordinating with other agencies involved in transport, such as EMS. Directive 6.13.3 states that transportation to the walk-in clinic or the emergency room may be done by the member or other means. The policy partially addresses leading practices, but the policy does not define "other means."

Transfer of care

Leading practices recommend policy describes any procedure that facilitates the transfer of custody with a receiving center (emergency department, clinic, crisis center), a jail, or diversion center. Policies and procedures do not address this leading practice.

Interviews or Interrogations

CALEA recommends specific guidelines for personnel to follow in dealing with persons they suspect suffer from mental health issues during contacts on the street and during interviews and interrogations.

Directive 6.13.3 gives guidance when interviewing or interrogating an individual experiencing a mental health crisis or who has a mental health disorder. The policy adequately addresses this leading practice.

After incident documentation

The IACP recommends that officers document the incident, regardless of whether the individual is taken into custody. The documentation could include:

- where it occurred,
- an explanation if referred to another agency,
- circumstances of the incident including observed behavior,
- when an individual is transported for psychiatric evaluation, and
- providing documentation to clinicians describing the circumstances and behavior.

Directive 8.36.4 references a data collection sheet and completes a report detailing the actions taken and outside services provided. Draft CRT SOP 2.3 requires CRT officers to document each contact in the records management system. Policy partially addresses this leading practice except for what information is required.

Recommendation

We recommend APD develops SOPs that include leading practices for the Crisis Response Team in cooperation with the clinicians and updates its directives to reflect leading practices.

Management Response

CRT agrees to:

- Update CRT SOPS to include staffing, information sharing, and data collection and policies will also reflect collaboration with AMRT and the AFR Community Health Program.
- Review policies annually to ensure proper terminology and include program goals and a glossary of commonly used terms.
- Updated program goals to reflect CIT International recommendations
- Create performance measures in collaboration with evaluation partners and referenced in the SOPs
- The CRT Sgt. will assume the position of CIT coordinator and the job description of CRT Sgt. will reflect this.
- Update the SOP to include where officers can access resources and outline CIT training for officers in the department as referenced by CIT International recommendations.
- Develop directives to provide guidance to officers in assessing mental health calls for service, requesting CIT/ CRT/ AMRT assistance, and other alternatives to ensure best treatment options.
- Review restraint protocols for persons in mental health crisis and revise as needed.
- Clearly outline transport and transfer of care protocols in policy.
- Update the policy to reflect the information to be collected in reference to documentation for mental health calls for service.

These updates will be made in cooperation with the CRT chain of command, CRT program manager, and clinicians to reflect leading practices outline above.

Targeted Implementation Date: October 31, 2022

Issue Owner: Crisis Response Team Sgt. and CRT Program Manager

Issue Final Approver: Metro Operations Division Chief

ISS.7 - Program governance

The Crisis Response Team needs to develop a formal and structured approach to program governance.

CIT International recommends a steering committee to work together to improve and guide crisis response. CIT International, IACP, Justice Center and the BJA all include recommendations for parties to be involved, including:

- People living with mental illness and their family members,
- Law enforcement officers,
- Mental health professionals,
- Mental health advocates,
- Community member, and
- Community leaders.

The committee should discuss the committee's purpose, frequency of meetings, shared resources, objectives and goals, programmatic concerns, and how information changes in the programs.

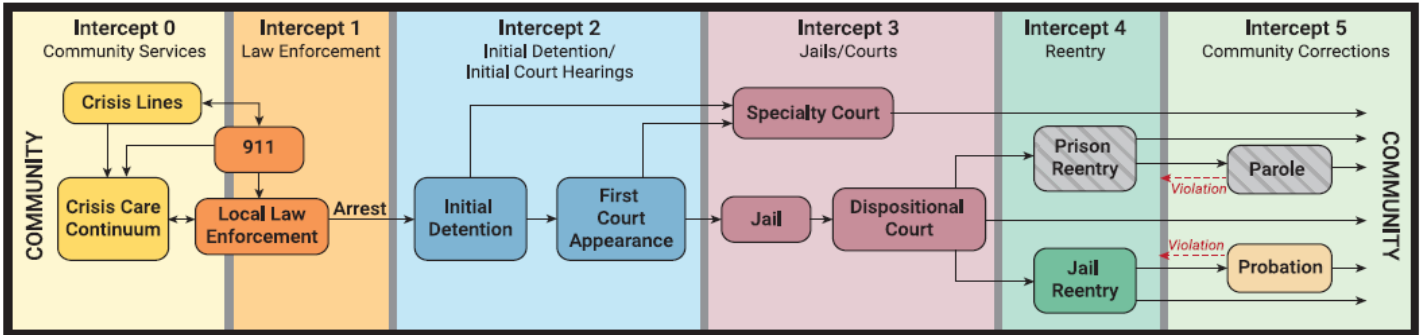
The Justice Center and the Bureau of Justice Assistance recommend that program goals capture the big picture that the program is meant to achieve. In contrast, objectives outline program activities that, if achieved, will meet those goals. The goals should be well-articulated in writing and shared among all partners and the community and reviewed periodically.

Sequential Intercept Model

CIT International's leading practices guide includes using the sequential intercept model. However, Aurora Police does not currently use this model.

"The model illustrates opportunities at every state of the justice system for individuals with mental illness to be diverted away from the justice system. The system is most effective when there are strong crisis services at Intercept 0, allowing access to mental health services without any contact with the justice system. It is also easier and more effective, if justice system involvement does occur, to serve people and get them on the path to recovery if they can be diverted from the justice system early, such as at Intercept 1."

The graphic below is from CIT International leading practices and is an example of the Sequential Intercept Model.



Abreu, D., Parker, T. W., Noether, C. D., Steadman, H. J., & Case, B. (2017). Revising the paradigm for jail diversion for people with mental and substance use disorders: Intercept 0. *Behavioral Sciences & the Law*, 35(5-6), 380-395. <https://doi.org/10.1002/bsl.2300>
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CIT International recommends “holding a mapping workshop with stakeholders to identify the current practices of the crisis response system, identify gaps and opportunities, and look for funding opportunities if needed. Sequential Intercept Model is used to understand how people with mental illness interact with the criminal justice system. Stakeholders typically discuss each intercept in turn, trying to gain a clear understanding of their community’s services, strengths, and gaps. Then, they focus on priority issues. The workshop concludes with a strategic action planning process to help communities tackle their top priorities.”⁸

Using a collaborative approach to program governance ensures a comprehensive and effective program.

Recommendation

We recommend developing a Crisis Intervention Team Steering Committee that incorporates leading practices identified above.

Management Response

CRT agrees and the CRT Sgt is currently enrolled in the CIT train the trainer program and will create a CIT steering committee; working in concert with APD Community Relations and AuMHC to create a synergistic group.

Targeted Implementation Date: September 30, 2022

Issue Owner: Crisis Response Team Sgt. and CRT Program Manager

Issue Final Approver: Division Chief of Metro Operations

ISS.8 - Program feedback and awareness

The Crisis Response Team needs to be more proactive in seeking feedback from community members and families impacted by mental illness and promoting awareness for the program.

⁸ Ibid.

CIT International states that feedback can help reinforce the data you collect or put it into the appropriate context. They suggest collecting the following feedback:

- News stories about your program,
- Testimonials from individuals and family members,
- Concerns from individuals and family members,
- Letters of support from individuals and family members, and
- Officer feedback about the training.

CIT International also recommends raising awareness of the program, so individuals know their options during a crisis. The IACP recommends using technology to enhance awareness of mental health services, such as a social media feed.

Program awareness should also be internal within APD to ensure that officers are aware of the role of CIT officers and the Crisis Response Team and available resources for persons in crisis.

Recommendation

We recommend that APD work with APD Media Relations Office, APD Community Relations, City Communications, and Aurora Mental Health Center to identify additional methods for collecting feedback and raising awareness for the program.

Management Response

CRT agrees and will work with City of Aurora communications and APD Community Relations to spread awareness of CRT to community members. CRT is working with ARI (Aurora Research Institute) to develop a formal process to receive post contact feedback from individuals contacted by the CRT.

Targeted Implementation Date: December 31, 2022

Issue Owner: Crisis Response Team Sgt. and CRT Program Manager

Issue Final Approver: Division Chief of Metro Operations

Appendix

Persons in Crisis calls for service categories

The data below is for the period January 16 through 22, 2022 and includes calls for service with someone in crisis where CRT could have responded. The source of the information for this list, the Computer-Aided Dispatch system, was not audited. This is for informational purposes as an example of the various calls for service types involving someone in crisis. The pivot table below shows the case type from the Computer-Aided Dispatch (CAD) system in bold, final case types in italics, and the final case type of mental health crisis is underlined.

Case Type and Final Case Type	Count of final case type
ADMIN	
<i>FOLLOW-UP/REPORT WRITE</i>	1
AREA WATCH	
<i>CHECKED AREA/AREA WATCH</i>	1
<i>CONTACT MADE</i>	1
ATRISK - MISSING AT RISK PERSONS	
<i>RUNAWAY</i>	1
DEATH	
<i>ASSIST INTRA-AGENCY</i>	1
DOMINJ - DOMESTIC WITH INJURIES	
<i><u>MENTAL HEALTH CRISIS</u></i>	<u>1</u>
FAMILY DISPUTE	
<i><u>MENTAL HEALTH CRISIS</u></i>	<u>3</u>
FIRE ASSIST	
<i>ASSIST FIRE DEPARTMENT</i>	7
<i>CONTACT MADE</i>	1
<i>MISSING PERSON</i>	1
<i>SUICIDE ATTEMPT</i>	1
FOLLOW-UP	
<i>CONTACT MADE</i>	1
<i>FOLLOW-UP/REPORT WRITE</i>	2
<i><u>MENTAL HEALTH CRISIS</u></i>	<u>2</u>
MISSING PERSON	
<i><u>MENTAL HEALTH CRISIS</u></i>	<u>1</u>
<i>MISSING PERSON</i>	1
OSA - OUTSIDE AGENCY ASSIST	
<i>CONTACT MADE</i>	1
RETURN - RETURNED MISSING PERSON	
<i>RUNAWAY</i>	2
SUIA - SUICIDE ATTEMPT	
<i>ASSIST INTRA-AGENCY</i>	1

CONTACT MADE	1
<u>MENTAL HEALTH CRISIS</u>	<u>4</u>
SUICIDE ATTEMPT	1
SUIT - SUICIDE THREAT	
ADMINISTRATIVE/DETAIL	1
CHECKED WELFARE	3
CONTACT MADE	8
<u>MENTAL HEALTH CRISIS</u>	<u>8</u>
SUICIDE ATTEMPT	1
Blank	1
SUSPICIOUS	
<u>MENTAL HEALTH CRISIS</u>	<u>1</u>
TRESPASS	
Blank	1
UNK - UNKNOWN PROBLEM	
CHECKED AREA/AREA WATCH	1
CHECKED WELFARE	1
WEL - WELFARE CHECK	
ASSIST FIRE DEPARTMENT	1
ASSIST INTRA-AGENCY	2
CHECKED AREA/AREA WATCH	3
CHECKED WELFARE	9
CONTACT MADE	13
FAMILY OFFENSE	1
<u>MENTAL HEALTH CRISIS</u>	<u>9</u>
SUSPICIOUS ACTIVITY	3
Blank	3
WELINJ - WELFARE CHECK WITH INJURIES	
ASSIST FIRE DEPARTMENT	4
CHECKED WELFARE	2
CONTACT MADE	1
FAMILY OFFENSE	1
<u>MENTAL HEALTH CRISIS</u>	<u>1</u>
WFAM - FAMILY DISPUTE WITH A WEAPON	
CONTACT MADE	1
<u>MENTAL HEALTH CRISIS</u>	<u>1</u>
<u>Grand Total</u>	117

Example of response to crisis call

This flowchart shows how a call for someone in crisis may be routed to the Crisis Response Team (CRT), Aurora Mobile Response Team (AMRT), or CIT officers, or no special response.

